CERTIFICATE - Dexter, Kansas 2023 Budget

To the Clerk of COWLEY, State of Kansas
We, the undersigned officers of
Dexter
certify that: 1) the hearing mentioned in the attached publication was held; 2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2023; and 3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:	K.S.A.	Page No.	2023 Adopted Budget Expenditures	Amount of 2022 Ad Valorem Tax	County Clerk's Use Only
Computation to Det. Limit for 2023		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases		6	0	0	
GENERAL	12-101a	7	115,048	69,842	75.370
SPECIAL HIGHWAY	68-590	8	25,097	0	
WATER	12-808	9	56,884	0	
REFUSE	12-2104	10	29,000	0	
SEWER	12-630a	11	16,150	0	
SWIMMING POOL	15-914	12	30,554	0	
BOND & INTEREST	10-113	13	26,343	14,107	15.224
CAPITAL IMPROVEMENT	12-1,118	14	0	0	
CLINIC	15-1202	15	9,254	0	
PARKS & RECREATION	79-41a04	16	489	0	
Total			308,819	83,949	
Hearing Notice/Budget Summary		17			
Publication					
Charters/Election Questions					

Final Assessed Valuation 924,653

State Use Only:
Received _____
Reviewed by _____
Follow-up: Yes__ No__

Assisted by:
PARMAN TANNER SOULE & JACKSON
BOX 758
ARKANSAS CITY, KS 67005

Attest: Oct 21, 2022 (If not assisted so state)
County Clerk

Brian Kuntz
Rocky Randall
Richard Arthur
Governing Body

List any resolution setting a fund levy limit:

Dexter
MVT & RVT Allocation Form

Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax

2022 Budgeted Fund	Tax Levy Amount in 2022 Budget	Allocation for Year 2023 MVT	RVT	16/20M Veh Tax	Commercial Veh Tax	Watercraft Veh Tax
GENERAL	61,406	14,510	124	52	0	0
BOND & INTEREST	14,107	3,334	28	12	0	0
	75,513	17,844	152	64	0	0

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2021	GENERAL	CAPITAL IMPROVEMENT	15,078	12-1,118
			15,078	
2022	GENERAL	CAPITAL IMPROVEMENT	10,000	12-1, 118
2022	REFUSE	SWIMMING POOL	12,000	12-825d
			22,000	
2023	GENERAL	CAPITAL IMPROVEMENT	4,120	12-1,118
2023	REFUSE	SWIMMING POOL	1,500	12-825d
			5,620	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2022	Due Date Interest/Principal	Amount Due 2022 Interest	Amount Due 2022 Principal	Amount Due 2023 Interest	Amount Due 2023 Principal
Gen Obl Bonds									
CLINIC					01/25				
01/06		4.25	70,000	19,894	01/25	1,018	4,233	838	4,416
SEWER					08/28				
08/03		4.25	180,000	133,150	08/28	5,659	3,776	5,499	3,937
SEWER					08/28				
08/03		4.25	125,000	97,495	08/28	3,930	2,623	3,818	2,734
				250,539		10,607	10,632	10,155	11,087
			0	0		0	0	0	0
			0	0		0	0	0	0
				0		0	0	0	0

Statement of Lease Purchases and Certificates of Participation

	Date of Contract	Term of Contract (Months)	Interest Rate	Total Amount Financed (Beg Prin)	Principal Balance 1-1-2022	Payments Due 2022	Payments Due 2023
Lease Purchase							
Excavator	2020	72	2.7	39,969	33,665	7,384	7,384
Pool Project	2018	60	3.919	27,559	11,715	6,174	6,236
					45,380	13,558	13,620
		0		0	0	0	0
					0	0	0

Dexter
GENERAL

		Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget 2023
Unencumbered Cash Balance, Jan. 1		16,133	9,043	1,281
Cancelled Prior Year Encumbrances		0		
Receipts				
AD VALOREM TAX		57,163	57,169	0
DELINQUENT TAX		2,517	1,258	1,258
MOTOR VEHICLE TAX		15,864	14,867	14,510
REC VEHICLE TAX		134	205	124
16/20M VEHICLE TAX		82	74	52
FRANCHISE		25,982	25,900	25,900
COURT REVENUE		0	0	0
CONTRIBUTION		0	0	0
INTEREST INCOME		124	0	0
REIMBURSED EXPENSES		1,083	0	0
LIQUOR LICENSES		300	300	300
OTHER		2,411	5,000	5,000
RENT		505	1,600	1,600
TRANSFER FROM WATER		0	0	0
GRANTS & GIFTS		320	0	0
MISC		0	0	0
Total Receipts		106,485	106,373	48,744
Resources Available		122,618	115,416	50,025
Expenditures				
GENERAL ADMINISTRATION	Personal Services	29,956	33,000	33,000
	Commodities	10,990	7,061	11,000
	Contractual Services	33,932	34,000	34,000
	Capital Outlay	145	0	0
	Grants & Donations	4,974	5,000	5,000
		79,997	79,061	83,000
STREETS	Personal Services	0	0	0
	Commodities	0	0	0
	Contractual Services	0	0	0
STREET LIGHTING		14,010	14,000	14,000
POOL REPAIRS		0	0	0
POLICE	Personal Services	0	0	0
WATER DEPT. EXPENSES	Personal Services	0	0	0
SEWER DEPT. EXPENSES		0	0	0
POOL EXPENSES		4,490	6,074	6,074
OTHER COSTS		0	0	0
CAPITAL OUTLAY		0	0	0
	OTHER CAPITAL OUTLAY		5,000	0
			5,000	
TRANS TO CAP IMPROVE.		15,078	10,000	11,974
PARK		0	0	0
Excavator pmt		0	0	0
Total Expenditures		113,575	114,135	115,048
Unencumbered Cash Balance, Dec. 31		9,043	1,281	xxxxxxxxxxxx
Non-Appropriated Balance				0
Total Expenditures and Non-Appropriated Balance				115,048
Tax Required				65,023
Delinquency Computation				4,819
Amount of 2022 Ad Valorem Tax				69,842

Dexter
SPECIAL HIGHWAY

State of Kansas
2023 Budget Form

		Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget 2023
Unencumbered Cash Balance, Jan. 1		8,211	17,425	17,097
Cancelled Prior Year Encumbrances		0		
Receipts				
STATE FUEL TAX		7,910	7,000	7,000
COUNTY FUEL TAX		1,304	1,000	1,000
Total Receipts		9,214	8,000	8,000
Resources Available		17,425	25,425	25,097
Expenditures				
STREETS	Commodities	0	8,328	25,097
			8,328	25,097
Total Expenditures		0	8,328	25,097
Unencumbered Cash Balance, Dec. 31		17,425	17,097	0

Dexter
WATER

		Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget 2023
Unencumbered Cash Balance, Jan. 1		23,534	21,504	16,620
Cancelled Prior Year Encumbrances		0		
Receipts				
REIMBURSED EXPENSES		3,995	0	0
CHARGES FOR SERVICES		52,311	52,000	52,000
Fees		585	0	0
Total Receipts		56,891	52,000	52,000
Resources Available		80,425	73,504	68,620
Expenditures				
TRANSFER TO POOL		0	0	0
WATER DEPT. EXPENSES	Personal Services	19,326	22,000	22,000
	Commodities	15,183	11,500	11,500
	Contractual Services	16,546	16,000	16,000
	REPAIRS	482	0	0
		51,537	49,500	49,500
WATER LINE		0	0	0
TRANS TO CAP IMPROVE.		0	0	0
TRANSFER TO GENERAL		0	0	0
Excavator pmt		7,384	7,384	7,384
Total Expenditures		58,921	56,884	56,884
Unencumbered Cash Balance, Dec. 31		21,504	16,620	11,736

		Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget 2023
Unencumbered Cash Balance, Jan. 1		7,261	11,880	1,880
Cancelled Prior Year Encumbrances		0		
Receipts				
CHARGES FOR SERVICES		29,454	29,000	29,000
Total Receipts		29,454	29,000	29,000
Resources Available		36,715	40,880	30,880
Expenditures				
GENERAL ADMINISTRATION	Contractual Services	24,835	27,000	27,500
		24,835	27,000	27,500
TRANSFER TO POOL		0	12,000	1,500
Total Expenditures		24,835	39,000	29,000
Unencumbered Cash Balance, Dec. 31		11,880	1,880	1,880

Dexter
SEWER

		Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget 2023
Unencumbered Cash Balance, Jan. 1		12,650	17,545	17,995
Cancelled Prior Year Encumbrances		0		
Receipts				
REIMB. FROM GENERAL		0	0	0
CHARGES FOR SERVICES		16,996	16,600	16,600
TRANSFER FROM WATER		0	0	0
Total Receipts		16,996	16,600	16,600
Resources Available		29,646	34,145	34,595
Expenditures				
SEWER DEPT. EXPENSES	Personal Services	3,221	3,650	3,650
	Commodities	4,074	8,300	8,300
	Contractual Services	4,806	4,200	4,200
		12,101	16,150	16,150
Total Expenditures		12,101	16,150	16,150
Unencumbered Cash Balance, Dec. 31		17,545	17,995	18,445

		Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget 2023
Unencumbered Cash Balance, Jan. 1		0	0	0
Cancelled Prior Year Encumbrances		0		
Receipts				
REIMB. FROM GENERAL		4,490	6,074	6,074
TRANSFER FROM REFUSE		0	12,000	1,500
UTILITY PENALTY		3,876	0	0
REIMBURSED EXPENSES		400	0	0
CHARGES FOR SERVICES		3,072	3,000	3,000
RECREATION COMMISSION		16,530	19,980	19,980
TRANSFER FROM WATER		0	0	0
Total Receipts		28,368	41,054	30,554
Resources Available		28,368	41,054	30,554
Expenditures				
POOL EXPENSES	Personal Services	16,881	16,800	17,000
	Commodities	1,809	3,500	2,000
	Contractual Services	3,504	4,000	4,000
		22,194	24,300	23,000
OTHER COSTS		0	10,580	1,318
LEASE PURCHASE		6,174	6,174	6,236
Total Expenditures		28,368	41,054	30,554
Unencumbered Cash Balance, Dec. 31		0	0	0

Dexter
BOND & INTEREST

	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget 2023
Unencumbered Cash Balance, Jan. 1	7,267	8,728	9,542
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	13,133	13,133	0
DELINQUENT TAX	580	290	293
MOTOR VEHICLE TAX	3,687	3,415	3,334
REC VEHICLE TAX	31	47	28
16/20M VEHICLE TAX	18	17	12
Total Receipts	17,449	16,902	3,667
Resources Available	24,716	25,630	13,209
Expenditures			
OTHER COSTS	0	100	100
CASH BASIS RESERVE	0	0	10,255
SEWER BOND INTEREST	9,850	9,589	9,317
SEWER BOND PRINCIPAL	6,138	6,399	6,671
Total Expenditures	15,988	16,088	26,343
Unencumbered Cash Balance, Dec. 31	8,728	9,542	xxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			26,343
Tax Required			13,134
Delinquency Computation			973
Amount of 2022 Ad Valorem Tax			14,107

	Prior Year Actual 2021
Unencumbered Cash Balance, Jan. 1	0
Cancelled Prior Year Encumbrances	0
Receipts	
TRANSFER FROM GENERAL	15,078
Total Receipts	15,078
Resources Available	15,078
Expenditures	
Total Expenditures	0
Unencumbered Cash Balance, Dec. 31	15,078

Dexter
CLINIC

		Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget 2023
Unencumbered Cash Balance, Jan. 1		9,855	13,234	12,983
Cancelled Prior Year Encumbrances		0		
Receipts				
RENT		9,000	9,000	9,000
Total Receipts		9,000	9,000	9,000
Resources Available		18,855	22,234	21,983
Expenditures				
GENERAL ADMINISTRATION	Personal Services	0	4,000	4,000
	Commodities	376	0	0
		376	4,000	4,000
PRINCIPLE PAYMENT		4,055	4,233	4,416
INTEREST PAYMENT		1,190	1,018	838
Total Expenditures		5,621	9,251	9,254
Unencumbered Cash Balance, Dec. 31		13,234	12,983	12,729

		Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget 2023
Unencumbered Cash Balance, Jan. 1		3	489	489
Cancelled Prior Year Encumbrances		0		
Receipts				
CONTRIBUTION		486	0	0
Total Receipts		486	0	0
Resources Available		489	489	489
Expenditures				
GENERAL ADMINISTRATION	Commodities	0	0	0
OTHER COSTS		0	0	489
Total Expenditures		0	0	489
Unencumbered Cash Balance, Dec. 31		489	489	0

Dexter
2023 Budget

NOTICE OF HEARING 2023 Budget

The governing body of Dexter will meet on the
22ND day of August, 2022 at 6:00pm at
City Building for the purpose of hearing and answering objections of
taxpayers relating to the proposed use of all funds and the amount of 2022 ad valorem tax.
Detailed budget information is available at Clerk Office
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2023 Expenditures" and the "Amount of 2022 Ad Valorem Tax" establish the maximum limits of the 2023 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

	2021		2022		Proposed Budget 2023		
Fund	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2022 Ad Valorem Tax	Est Tax Rate
GENERAL	113,575	76.565	114,135	74.167	115,048	69,842	75.879
SPECIAL HIGHWAY	0		8,328		25,097	0	.000
WATER	58,921		56,884		56,884	0	.000
REFUSE	24,835		39,000		29,000	0	.000
SEWER	12,101		16,150		16,150	0	.000
SWIMMING POOL	28,368		41,054		30,554	0	.000
BOND & INTEREST	15,988	17.590	16,088	17.039	26,343	14,107	15.326
CAPITAL IMPROVEMENT	0		0		0	0	.000
CLINIC	5,621		9,251		9,254	0	.000
PARKS & RECREATION	0		0		489	0	.000
Totals	259,409	94.155	300,890	91.206	308,819	83,949	91.205
Less: Transfers	15,078		22,000		5,620		
Net Expenditures	244,331		278,890		303,199		
Total Tax Levied	75,513		75,513				
Assessed Valuation		802,014		827,946		920,443	

Revenue Neutral Rate 82.043

	Outstanding Indebtedness, January 1,		
	2020	2021	2022
General Obligation Bonds	265,643	255,700	250,539
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	22,321	57,184	45,380
Other Debt	0	0	0
Total	287,964	312,884	295,919

Monica D. Wise
Clerk

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley CourierTraveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley CourierTraveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
9 Aug 2022

Notice ID: Naa2KJOjZ7kXJJuRFLLi
Notice Name: City of Dexter 8-9 budget

PUBLICATION FEE: $178.06

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

9th day of August, A.D. 2022.

Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/6/2025

Newspaper page size: Width: 11.25 in., Height: 20.94 in.

(First published in the Cowley County Traveler Tuesday, 08 09, 2022.)

State of Kansas
2023 Budget Form

Dexter
2023 Budget

NOTICE OF HEARING 2023 Budget

The governing body of Dexter will meet on the 22ND day of August, 2022 at 6:00pm at City Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2022 ad valorem tax. Detailed budget information is available at Clerk Office and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2023 Expenditures" and the "Amount of 2022 Ad Valorem Tax" establish the maximum limits of the 2023 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

	2021		2022		Proposed Budget 2023		
Fund	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2022 Ad Valorem Tax	Est Tax Rate
GENERAL	113,575	76.566	114,185	74.167	115,048	69,842	75.879
SPECIAL HIGHWAY	0		9,328		25,097	0	.000
WATER	50,321		56,884		56,884	0	.000
REFUSE	24,835		35,000		29,000	0	.000
SEWER	12,101		16,150		16,150	0	.000
SWIMMING POOL	28,368		41,054		30,554	0	.000
BOND & INTEREST	15,988	17.590	16,088	17.039	26,343	14,107	15.326
CAPITAL IMPROVEMENT	0		0		0	0	.000
CLINIC	5,821		9,251		9,254	0	.000
PARKS & RECREATION	0		0		469	0	.000
Totals	255,409	94.155	300,890	91.206	308,819	83,949	91.205
Less: Transfers	15,078		22,000		5,620		
Net Expenditures	244,331		278,890		303,199		
Total Tax Levied	75,513		95,513				
Assessed Valuation		802,614		827,946		920,443	
Revenue Neutral Rate							82.042

Outstanding Indebtedness, January 1,	2020	2021	2022
General Obligation Bonds	265,643	255,700	250,589
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	22,321	57,184	45,380
Other Debt	0	0	0
Total	287,964	312,884	295,969

Marion D. Wilde
Clerk

Resolution No. 2022-02

A RESOLUTION OF THE CITY OF DEXTER, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Dexter was calculated as 82.042 mills by the Cowley County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Dexter will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 08/22/2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Dexter, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF DEXTER:

The City of Dexter shall levy a property tax rate exceeding the Revenue Neutral Rate of 82.042 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 22nd day of August, 2022 (month and year) and **SIGNED** by the Mayor.

Mayor

Attested:

Monica D. Wise

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Dexter Council To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 22, 2022
Resolution No. 2022-02

Governing Body Member	Yes	No	No Vote
Richard Authenrieth	✓		
R Wise	✓		
Brian Kenty	✓		
Rocky Randall	✓		
TOTAL			

Certified:
Monica D. Wise

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley CourierTraveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley CourierTraveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
9 Aug 2022

Notice ID: Nh0Ntj4a7oXGdcMGK1LK
Notice Name: Dexter - Revenue rate 8-9

PUBLICATION FEE: $32.73

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

9th day of August, A.D. 2022.

Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 9/4/2025

Newspaper page size: Width: 11.25 in., Height: 20.94 in.

(First published in the Cowley CounterTraveler Tuesday, 08 09, 2022.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
DEXTER
will meet on AUGUST 22, 2022 at 5:45 PM at CITY BUILDING for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUBMITTING CITY/TWP
COWLEY

Revenue Neutral Rate*	81.045	Proposed Tax Rate	91.205

Tax Rates are expressed in mills
* Revenue Neutral Rate as defined by KSA 79-2988