State of Kansas
City

2022

CERTIFICATE

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
City of Dwight
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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	106,116	37,741	34.158
Debt Service	10-113	8			
Library	12-1220	8	2,314	1,971	1.784
Special Highway		9	20,963		
Water		9	94,970		
Sewer		10	43,000		
		10			
Non-Budgeted Funds		11			
Totals		xxxxxx	267,363	39,712	35.942
Budget Summary		12			County Clerk's Use Only
Neighborhood Revitalization					1,104,900
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Cindy Jensen
Certified Public Accountant
Address:
218 W Main
Council Grove, KS 66846
Email:

Date Attested: Sept. 21st 2021

County Clerk

COUNTY CLERK SEAL MORRIS COUNTY KANSAS

Governing Body

State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

City of Dwight

2022

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	37,074	6,249	141	92	81	0
Debt Service						
Library	1,942	327	7	5	4	0
TOTAL	39,016	6,576	148	97	85	0

County Treas Motor Vehicle Estimate 6,576

County Treas Recreational Vehicle Estimate 148

County Treas 16/20M Vehicle Estimate 97

County Treas Commercial Vehicle Tax Estimate 85

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.16855

Recreational Vehicle Factor 0.00379

16/20 Vehicle Factor 0.00249

Commercial Vehicle Factor 0.00218

Watercraft Factor 0.00000

City of Dwight

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Equipment Reserve	4,000	5,000	10,000	12-1,117
General	CIP Reserve	-	-	-	12-1,118
	Totals	4,000	5,000	10,000	
	Adjustments*				
	Adjusted Totals	4,000	5,000	10,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Dwight

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Series 2010	10/21/2010	10/21/2049	3.75%	556,000	360,800	Oct	Oct	13,530	8,800	13,200	9,000
Total G.O. Bonds					**360,800**			**13,530**	**8,800**	**13,200**	**9,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**360,800**			**13,530**	**8,800**	**13,200**	**9,000**

City of Dwight

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2021	Payments Due 2021	Payments Due 2022
None							
				Totals	**0**	**0**	**0**

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2022

Library found in: City of Dwight
Morris County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2021	Proposed Year 2022
Ad Valorem Tax	$1,942	$1,971
Delinquent Tax	$0	$0
Motor Vehicle Tax	$346	$327
Recreational Vehicle Tax	$10	$7
16/20M Vehicle Tax	$4	$5
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$2,302	$2,310
Difference in Total Taxes:	$8	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,149,941	$1,104,330
Did Assessed Valuation Decrease?	Yes	
Levy Rate	1.689	1.785
Difference in Levy Rate:	0.096	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Dwight 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	22,933	38,012	33,312
Receipts:			
Ad Valorem Tax	33,115	37,074	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,882		
Motor Vehicle Tax	6,991	6,492	6,249
Recreational Vehicle Tax	180	179	141
16/20M Vehicle Tax	65	67	92
Commercial Vehicle Tax	85		81
Watercraft Tax	63		0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales & Use Tax	20,090	16,000	17,000
Franchise Tax	10,264	11,000	11,000
Licenses & permits	716	500	500
Rent	1,585		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2,814		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**77,850**	**71,312**	**35,063**
Resources Available:	**100,783**	**109,324**	**68,375**
Expenditures:			
Personal Services	23,896	25,450	27,000
Commodities	15,958	20,360	22,000
Contractual	18,400	24,432	26,000
Community Building	517	770	1,000
Transfer to Equipment Reserve	4,000	5,000	10,000
Transfer to CIP Reserve			
Cash Forward (2022 column)			20,116
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**62,771**	**76,012**	**106,116**
Unencumbered Cash Balance Dec 31	38,012	33,312	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	77,920	86,712	106,116
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	106,116
		Tax Required	37,741
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	**37,741**

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Dwight 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	1,766	1,942	xxxxxxxxxxxxxxxx
Delinquent Tax	103		
Motor Vehicle Tax	372	346	327
Recreational Vehicle Tax	10	10	7
16/20M Vehicle Tax	3	4	5
Commercial Vehicle Tax	5		4
Watercraft Tax	3		0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**2,262**	**2,302**	**343**
Resources Available:	**2,262**	**2,302**	**343**
Expenditures:			
Library appropriation	2,262	2,302	2,314
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**2,262**	**2,302**	**2,314**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	2,325	2,302	2,314
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,314
		Tax Required	1,971
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	1,971

State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

City of Dwight 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	13,030	9,603	14,303
Receipts:			
State of Kansas Gas Tax	6,684	6,700	6,660
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,684**	**6,700**	**6,660**
Resources Available:	**19,714**	**16,303**	**20,963**
Expenditures:			
Street Repair and Maint	10,111	2,000	20,963
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**10,111**	**2,000**	**20,963**
Unencumbered Cash Balance Dec 31	9,603	14,303	0
2020/2021/2022 Budget Authority Amount	25,021	15,250	20,963

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	49,974	44,208	19,608
Receipts:			
Customer collections	57,634	57,000	57,000
Trash collections	19,394	18,500	19,500
Late fees	2,060	1,500	1,500
Interest on Idle Funds			
Miscellaneous	8,486	1,000	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**87,574**	**78,000**	**78,000**
Resources Available:	**137,548**	**122,208**	**97,608**
Expenditures:			
Personal Services	10,088	13,000	12,500
Commodities	13,620	15,270	15,270
Water purchases	17,068	23,000	21,000
Contractual	1,828	10,000	5,000
Capital outlay	0	0	0
Trash Service	18,114	19,000	19,000
Water bond payment	32,622	22,330	22,200
Cash Forward (2022 column)			0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**93,340**	**102,600**	**94,970**
Unencumbered Cash Balance Dec 31	44,208	19,608	2,638
2020/2021/2022 Budget Authority Amount	102,683	103,162	94,970

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Dwight 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	28,540	33,545	17,345
Receipts:			
Customer collections	27,093	21,000	27,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**27,093**	**21,000**	**27,000**
Resources Available:	**55,633**	**54,545**	**44,345**
Expenditures:			
Personal services	6,794	7,200	8,000
Commodities	6,063	20,000	15,000
Contractual	9,231	10,000	10,000
Capital outlay			
Cash Forward (2022 column)			10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**22,088**	**37,200**	**43,000**
Unencumbered Cash Balance Dec 31	33,545	17,345	1,345
2020/2021/2022 Budget Authority Amoun	32,000	37,200	43,000

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amoun	0	0	0

State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

City of Dwight

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CIP Reserve		**Equipment Reserve**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	26,232	Cash Balance Jan 1	11,426	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		37,658
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfer in	4,000							
Total Receipts	0	Total Receipts	4,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	4,000
Resources Available:	26,232	Resources Available:	15,426	Resources Available:	0	Resources Available:	0	Resources Available:	0	41,658
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Equipment	5,358							
Total Expenditures	0	Total Expenditures	5,358	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	5,358
Cash Balance Dec 31	26,232	Cash Balance Dec 31	10,068	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	36,300 **
										36,300 **

** Note: These two block figures should agree.

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Dwight

will meet on September 20, 2021 at 6:30 PM at the Dwight United Methodist Church for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	62,771	31.860	76,012	32.240	106,116	37,741	34.175
Debt Service							
Library	2,262	1.699	2,302	1.689	2,314	1,971	1.785
Special Highway	10,111		2,000		20,963		
Water	93,340		102,600		94,970		
Sewer	22,088		37,200		43,000		
Non-Budgeted Funds	5,358						
Totals	195,930	33.559	220,114	33.929	267,363	39,712	35.960
*Revenue Neutral Rate***							35.331
Less: Transfers	4,000		5,000		10,000		
Net Expenditure	191,930		215,114		257,363		
Total Tax Levied	36,656		39,016		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,092,277		1,149,941		1,104,330		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	410,100	379,200	360,800
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	410,100	379,200	360,800

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Heather Brown

City Official Title: City Clerk

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

EVENUE NEUTRAL RATE AND BUDGET HEARING

governing body of
City of Dwight
e Dwight United Methodist Church for the purpose of hearing and
xpayers relating to the Revenue Neutral
dforem tax and the proposed use of all funds.
ble at City Hall and will be available at this hearing.
)GET SUMMARY
stimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
change depending on the final assessed valuation.

urrent Year Estimate for 2021		Proposed Budget for 2022		
Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
76,012	32.240	106,116	37,741	34.175
2,302	1.689	2,314	1,971	1.785
2,000		20,963		
102,600		94,970		
37,200		43,000		
220,114	33.929	267,363	39,712	35.960
				35.331
5,000		10,000		
215,114		257,363		
39,016		xxxxxxxxxxxxxxxx		
1,149,941		1,104,330		

2020	2021
379,200	360,800
0	0
0	0
0	0
379,200	360,800

AFFIDAVIT OF PUBLICATION

State of Kansas, }
} ss.
orris County }

AN SCIACCA, being first duly sworn, Deposes and says: That she is an employee of the Council Grove Daily Republican, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Morris County, Kansas, with a general paid circulation on a daily basis in Morris County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year, has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Council Grove in said County as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 8th day of September, 2021.

Jan Sciacca

Subscribed and sworn to before me this 9th day of September, 2021

Christy Jimerson

NOTARY PUBLIC - STATE OF KANSAS
CHRISTY JIMERSON
MY APPT. EXPIRES 9-3-25

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of life unite in our
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UBS

Club
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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Dwight
will meet on September 20, 2021 at 6:30 PM at the Dwight United Methodist Church for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.
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BUDGET SUMMARY

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	62,771	31.860	76,012	32.240	106,116	37,741	34.175
Debt Service							
Library	2,262	1.699	2,302	1.689	2,314	1,971	1.785
Special Highway	10,111		2,000		20,963		
Water	93,340		102,600		94,970		
Sewer	22,088		37,200		43,000		
Non-Budgeted Funds	5,358						
Totals	195,930	33.559	220,114	33.929	267,363	39,712	35.960
*Revenue Neutral Rate***							35.331
Less: Transfers	4,000		5,000		10,000		
Net Expenditure	191,930		215,114		257,363		
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Assessed Valuation	1,092,277		1,149,941		1,104,330		

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G.O. Bonds	410,100	379,200	360,800
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	410,100	379,200	360,800

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Heather Brown
City Official Title: City Clerk



Car and
how
Annual
Cook Off
to 4 p.m.

RESOLUTION #2021-9-20

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

WHEREAS, the Revenue Neutral Rate for the City of Dwight was calculated as 35.331 mills by the Morris County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 20th, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Dwight, 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 DWIGHT:

The City of Dwight shall levy a property tax exceeding the Revenue Neutral Rate of 35.331 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 20th day of September, 2021 and **SIGNED** by the Mayor.

Pamela Goss, Mayor

Attest:

Heather Brown, City Clerk