CERTIFICATE 2024

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Dexter Township
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2024; and (3) the amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents		Page No	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness & Lease Purchase		4			
Fund	K.S.A.				
General	79-1962	5	19,300	13,525	2.922
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	84,500	57,373	16.005
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503				
Cemetery	80-932				
Special Machinery		6			
Totals		xxxxxx	103800	70898	
Budget Hearing Notice				Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7		Dexter Township	3,584,745
Rate Hearing Notice				Dexter	1,044,463
Neighborhood Revitalization Rebate				0	
				Nov 1, 2023 Total Assessed Valuation	4,629,208

Township Only Funds Revenue Neutral Rate	12.690
Township/3rd Class City Funds Revenue Neutral Rate	2.803

Assisted by:

Address:

Email:

Attest: Oct 24 2023

County Clerk

Governing Body

Special Road Election held _____ for _____ Mills for _____ years.
First levy in _____

CPA Summary:

Dexter Township

2024

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

	Budgeted Funds for 2023	Tax Levies in the 2023 Budget	Allocation for Year 2024									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
***	General	3.578	598	0	6	0	10	0	0	0	0	0
***	Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
***	Library	0.000	0	0	0	0	0	0	0	0	0	0
	Road	16.851	2,814		30		45		0		0	
	Special Road	0.000	0		0		0		0		0	
	Noxious Weed	0.000	0		0		0		0		0	
	Fire Protection	0.000	0		0		0		0		0	
***	Cemetery	0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
	Total	20.429	3,412		36		55		0		0	
	Total - 3rd Class City Levies (***)	3.578		0		0		0		0		0

2024

Dexter Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	13,000	KSA 68-141g
	Total	0	0	13,000	
	Adjustments*				
	Adjusted Totals	0	0	13,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Dexter Township
Cowley County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

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 On Jan 1, 2023	Payments Due 2023	Payments Due 2024
Grader	1/1/22	180	2.75	121,025	112,943	9,856	9,856
				Total	**112,943**	**9,856**	**9,856**

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

Dexter Township 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	19,916	24,777	4,861
Receipts:			
Ad Valorem Tax	12,185	12,952	xxxxxxxxxxxxxx
Delinquent Tax	536		300
Motor Vehicle Tax	1,382	770	598
Recreational Vehicle Tax	13	16	6
16/20 M Vehicle Tax	121	112	10
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Cemetery	850		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,087**	**13,850**	**914**
Resources Available:	**35,003**	**38,627**	**5,775**
Expenditures:			
Officers Pay	1,140		1,200
Salaries & Wages		5,000	
Employee Benefits		1,200	
Supplies		1,000	
Equipment			
Buildings Maintenance			
Insurance	4,000		6,600
Cemetery	4,500	23,000	10,000
Other	586	3,566	1,500
Cash Forward (2024 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**10,226**	**33,766**	**19,300**
Unencumbered Cash Balance Dec 31	24,777	4,861	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	13,610	33,766	19,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,300
		Tax Required	13,525
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	13,525

CPA Summary

Dexter Township 2024
FUND PAGE FOR FUNDS WITH A TAX LEVY
Adopted Budget

Road	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	15,188	22,993	17,796
Receipts:			
Ad Valorem Tax	43,330	45,393	xxxxxxxxxxxxx
Delinquent Tax	1,629		1,000
Motor Vehicle Tax	2,994	3,620	2,814
Recreational Vehicle Tax	32	75	30
16/20M Vehicle Tax	500	525	45
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Highway/Gasoline Tax	5,443	4,326	5,442
To match beg balance	4,312		
FEMA	17,499		
	916		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**76,655**	**53,939**	**9,331**
Resources Available:	**91,843**	**76,932**	**27,127**
Expenditures:			
Officers Pay		2,000	2,000
Salaries & Wages		15,000	15,000
Employee Benefits			
Road Maintenance		10,000	11,000
Road Materials		16,000	20,500
Equipment		6,000	8,000
Other	68,850	10,136	15,000
Cash Forward (2024 column)			
Transfer to Special Machinery			13,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**68,850**	**59,136**	**84,500**
Unencumbered Cash Balance Dec 31	22,993	17,796	xxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	66,700	59,136	84,500
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	84,500
		Tax Required	57,373
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	57,373

Special Machinery K.S.A. 68-141g	2022 Actual
Unencumbered Cash Balance, Jan 1	
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	**0**
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**0**

CPA Summary

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

The governing body of
Dexter Township
Cowley County
will meet on September 11, 2023 at 7:00 PM at 23950 K-15, Dexter for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at County Clerk's Office, 321 E. 10th Ave, Winfield and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	10,226	3.979	33,766	3.578	19,300	13,525	2.926
Debt Service							
Library							
Road	68,850	18.702	59,136	16.851	84,500	57,373	16.038
Special Road							
Noxious Weed							
Fire Protection							
Cemetery							
Special Machinery							
Totals	79,076	22.681	92,902	20.429	103,800	70,898	18.964
					*Funds Supported by Township Only - Revenue Neutral Rate***		*12.690*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*2.803*
Less: Transfers	0		0		13,000		
Net Expenditure	79,076		92,902		90,800		
Total Tax Levied	58,345		58,345		xxxxxxxxxxxxx		
Total Assessed Valuation	3,255,130		3,620,530		4,621,879		
Township Assessed Valuation Only					3,577,206		

Outstanding Indebtedness, Jan 1	2021	2022	2023
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	110,000	121,025	112,943
Total	110,000	121,025	112,943

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Jon Johnson
Treasurer

Resolution No. _____

A RESOLUTION OF THE __DEXTER____ TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the _Dexter____ Township was calculated as __2.803 and 12.690__ mills by the ___Cowley County Clerk_____ County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9/11/23 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE _DEXTER___ TOWNSHIP:

The ___Dexter_____ Township shall levy a property tax rate exceeding the Revenue Neutral Rate of __2.803 and 12.690_____ 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 11th day of Sept 2023 (month and year) and SIGNED by the Governing Body.

Yes

Yes

_____

Attested:

_____

Voice Vote

(First published in the Cowley CourierTraveler Thursday, 07 06, 2023.)

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

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Dexter Township
Cowley County
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	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	10,226	3.079	33,766	2.578	16,300	13,525	2.926
Debt Service							
Library							
Road	68,850	18.702	59,136	16.851	84,500	57,315	16.038
Special Road							
Neighbor Weed							
Fire Protection							
Cemetary							
Special Machinery							
Totals	79,076	22.461	92,902	20.429	103,800	70,988	18.964
					*Funds Supported by Township Only - Revenue Neutral Rate***		12.690
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		2.803
Less: Transfers	0		0		13,000		
Net Expenditure	79,076		92,902		90,800		
Total Tax Levied	58,345		58,345		xxxxxxxxxxxxx		
Total Assessed Valuation	3,255,135		3,629,530		4,671,879		
Township Assessed Valuation Only					3,577,206		

Outstanding Indebtedness, Jan 1	2021	2022	2023
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	110,000	121,025	112,943
Total	110,000	121,025	112,943

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

Jon Johnson
Treasurer

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
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 Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, 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:
6 Jul 2023

Notice ID: v0Wwb7YFEr1dWIMIOwMH
Notice Name: DE Budget hearing

PUBLICATION FEE: $93.35

David O. Seaton
Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

6th day of July, A.D. 2023.

Kathryn M Harbert
Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/6/2023