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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (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	171,995	38,835	31.474
Debt Service	10-113	8			
Library	12-1220	8	2,350	2,022	1.639
Special Highway		9	22,711		
Water		9	106,000		
Sewer		10	33,000		
		10			
Non-Budgeted Funds		11			
Totals		xxxxxx	336,056	40,857	33.113
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			1,233,885
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 32.575

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

Governing Body

Date Attested: November 1, 2023

County Clerk

COUNTY CLERK ★ SEAL ★ MORRIS COUNTY, KANSAS

City of Dwight

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	38,263	6,285	201	100	81	0
Debt Service						
Library	1,879	309	10	5	4	0
TOTAL	40,142	6,594	211	105	85	0

County Treas Motor Vehicle Estimate 6,594

County Treas Recreational Vehicle Estimate 211

County Treas 16/20M Vehicle Estimate 105

County Treas Commercial Vehicle Tax Estimate 85

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.16427

Recreational Vehicle Factor 0.00526

16/20 Vehicle Factor 0.00262

Commercial Vehicle Factor 0.00212

Watercraft Factor 0.00000

City of Dwight 2024

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	Equipment Reserve	-	10,000	10,000	12-1,117
	Totals	0	10,000	10,000	
	Adjustments*				
	Adjusted Totals	0	10,000	10,000	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Series 2010	10/21/2010	10/21/2049	3.75%	556,000	333,000	Oct	Oct	12,488	9,500	12,131	9,800
Total G.O. Bonds					**333,000**			**12,488**	**9,500**	**12,131**	**9,800**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**333,000**			**12,488**	**9,500**	**12,131**	**9,800**

City of Dwight 2024

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 2023	Payments Due 2023	Payments Due 2024
None							
				Totals	0	0	0

***If 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: 2024

Library found in: City of Dwight
Morris County

As provided in KSA 75-2553 *et seq.*, 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 2023	Proposed Year 2024
Ad Valorem Tax	$1,879	$2,022
Delinquent Tax	$50	$0
Motor Vehicle Tax	$393	$309
Recreational Vehicle Tax	$11	$10
16/20M Vehicle Tax	$5	$5
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$2,338	$2,346
Difference in Total Taxes:	$8	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,145,784	$1,232,354
Did Assessed Valuation Decrease?	No	
Levy Rate	1.64	1.641
Difference in Levy Rate:	0.001	
Qualify for grant: Qualify		

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

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

No assurance is provided.

City of Dwight 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 Jan 1	89,744	127,317	96,993
Receipts:			
Ad Valorem Tax	36,249	38,263	xxxxxxxxxxxxxxxx
Delinquent Tax	1,963		
Motor Vehicle Tax	6,523	7,527	6,285
Recreational Vehicle Tax	153	205	201
16/20M Vehicle Tax	139	97	100
Commercial Vehicle Tax	68	84	81
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales & Use Tax	23,929	18,000	18,000
Franchise Tax	12,981	11,000	11,000
Licenses & Permits	670	500	500
ARPA funds	19,763		
In Lieu of Tax (IRB)			
Interest on Idle Funds	321		
Neighborhood Revitalization Rebate			0
Miscellaneous	1,893		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**104,652**	**75,676**	**36,167**
Resources Available:	**194,396**	**202,993**	**133,160**
Expenditures:			
Personal Services	22,408	27,000	27,000
Commodities	19,042	22,000	22,000
Contractual	25,629	26,000	26,000
Community Building		1,000	10,000
Streets			20,000
ARPA expenses		20,000	20,000
Transfer to Equipment Reserve		10,000	10,000
Cash Forward (2024 column)			36,995
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**67,079**	**106,000**	**171,995**
Unencumbered Cash Balance Dec 31	127,317	96,993	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	106,116	132,427	171,995
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	171,995
		Tax Required	38,835
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**38,835**

No assurance is provided

City of Dwight 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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 Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	1,893	1,879	xxxxxxxxxxxxxxxxx
Delinquent Tax	109	50	
Motor Vehicle Tax	354	393	309
Recreational Vehicle Tax	8	11	10
16/20M Vehicle Tax	7	5	5
Commercial Vehicle Tax	4	4	4
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,375**	**2,342**	**328**
Resources Available:	**2,375**	**2,342**	**328**
Expenditures:			
Library appropriation	2,375	2,342	2,350
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,375**	**2,342**	**2,350**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,314	2,342	2,350
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	2,350
		Tax Required	2,022
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	2,022

No assurance is provided

City of Dwight 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	11,318	13,641	15,701
Receipts:			
State of Kansas Gas Tax	7,406	7,060	7,010
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,406**	**7,060**	**7,010**
Resources Available:	**18,724**	**20,701**	**22,711**
Expenditures:			
Street Repair and Maint	5,083	5,000	22,711
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,083**	**5,000**	**22,711**
Unencumbered Cash Balance Dec 31	13,641	15,701	0
2022/2023/2024 Budget Authority Amount:	20,963	25,608	22,711

Adopted Budget Water	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	37,529	40,720	25,232
Receipts:			
Charges to Customers	57,608	60,000	60,000
Trash Collections	21,109	20,500	22,000
Interest on Idle Funds			
Miscellaneous	254		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**78,971**	**80,500**	**82,000**
Resources Available:	**116,500**	**121,220**	**107,232**
Expenditures:			
Personal Services	10,314	13,000	13,000
Commodities	9,466	15,000	15,000
Water Purchases	15,081	21,000	21,000
Contractual	2,019	5,000	10,000
Capital Outlay		0	0
Trash Service	17,075	20,000	25,000
Water Bond Payment	21,825	21,988	22,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**75,780**	**95,988**	**106,000**
Unencumbered Cash Balance Dec 31	40,720	25,232	1,232
2022/2023/2024 Budget Authority Amount:	94,970	99,134	106,000

No assurance is provided

City of Dwight 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	42,124	46,080	41,080
Receipts:			
Charges to Customers	26,680	28,000	27,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	26,680	28,000	27,000
Resources Available:	68,804	74,080	68,080
Expenditures:			
Personal Services	7,930	8,000	8,000
Commodities	14,451	15,000	15,000
Contractual	343	10,000	10,000
Capital Outlay			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	22,724	33,000	33,000
Unencumbered Cash Balance Dec 31	46,080	41,080	35,080
2022/2023/2024 Budget Authority Amount:	43,000	51,000	33,000

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

No assurance is provided.

City of Dwight | NON-BUDGETED FUNDS | 2024

(Only the actual budget year for 2022 is reported)

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	10,068	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		36,300
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	26,232	Resources Available:	10,068	Resources Available:	0	Resources Available:	0	Resources Available:	0	36,300
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditure	0	0
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.

No assurance is provided.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Dwight
will meet on September 18, 2023 at 7:00 PM at City Library for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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 for 2022		Current Year Estimate for 2023		Proposed Budget for 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	67,079	34.158	106,000	33.395	171,995	38,835	31.513
Debt Service							
Library	2,375	1.784	2,342	1.640	2,350	2,022	1.641
Special Highway	5,083		5,000		22,711		
Water	75,780		95,988		106,000		
Sewer	22,724		33,000		33,000		
Non-Budgeted Funds							
Totals	173,041	35.942	242,330	35.035	336,056	40,857	33.154
						*Revenue Neutral Rate***	*32.575*
Less: Transfers	0		10,000		10,000		
Net Expenditure	173,041		232,330		326,056		
Total Tax Levied	39,712		40,142		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,104,900		1,145,784		1,232,354		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	360,800	342,000	333,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	360,800	342,000	333,000

*Tax rates are expressed in mills

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

Ken Bergeron
City Official Title: City Clerk

No assurance provided.

AFFIDAVIT OF PUBLICATION

State of Kansas, }
Morris County } ss.

JAN SCIACCA, being first duly sworn, Deposes and says: That she is an employee of the Council Grove 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 21st day of July, 2023.

Jan Sciacca

Subscribed and sworn to before me this 21st day of July, 2023

Christy Jimerson

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

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Dwight
will meet on September 18, 2023 at 7:00 PM at City Library for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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.

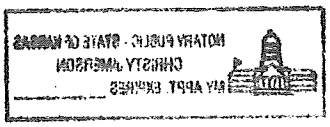
	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget For 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	67,079	34.158	106,000	33.395	171,955	38,835	31.513
Debt Service							
Library	2,375	1.784	2,342	1.640	2,350	2,022	1.641
Special Highway	5,613		5,000		22,711		
Water	75,720		95,928		106,000		
Sewer	22,724		33,000		33,000		
Non-Budgeted Funds							
Totals	173,041	35.942	242,330	35.035	336,056	40,857	33.154
						*Revenue Neutral Rate***	32.379
Less: Transfers	0		10,000		10,000		
Net Expenditure	173,041		232,330		326,056		
Total Tax Levied	39,712		40,142		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,104,900		1,145,744		1,232,356		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	360,800	342,000	323,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	360,800	342,000	323,000

*Tax rates are expressed in mills

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

Kea Bergsten
City Official Title: City Clerk



Resolution No. 2023-8-21B

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 32.575 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 18, 2023 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 rate exceeding the Revenue Neutral Rate of 32.575 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 21st day of August 2023 (month and year) and SIGNED by the Mayor.

Pam Goss

Mayor

Attested:

Kenneth Berg

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Dwight To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 18, 2023

Resolution No. 2023-8-21A

Governing Body Member	Yes	No	No Vote
	X		
	X		
Susan K Mulyan	X		
	X		
TOTAL	4		

Certified:

Kenneth A. Bergen
City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF DWIGHT, HEREBY NOTIFIES THE MORRIS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 33.154. The date of our hearing is September 18, 2023 at 7:00 PM and will be held at 616 Main St. in Dwight, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 19, 2023.

(Seal)

Kenneth A. Bergman
Clerk or Officer of Governing Body