State of Kansas
City 2024

CERTIFICATE

To the Clerk of Lane County, State of Kansas

We, the undersigned, officers of

City of Dighton

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 expenditures for the various funds for the year 2024; and
(3) the Amounts(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)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	1,064,051	285,051	
Debt Service	10-113	7	120,880	100,860	
Employee Benefits	12-16, 102	8	185,350	138,665	
Special Highway		9	85,377		
Special Parks		9	46,195		
Trash Fund		10	140,740		
Sewer Fund		11	198,793		
Electric Utility Fund		12	2,984,660		
Water Utility Fund		13	1,570,864		
Non-Budgeted Funds-A		14			
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Totals		xxxxxx	6,396,910	524,576	
					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			
					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 84.274

Assisted by:
Dirks, Anthony & Duncan, LLC

Address:
PO Box 885
Ulysses, KS 67880
Email:
rthooft@pld.com

Attest: _____, 2023

_____
County Clerk

_____
Governing Body

City of Dighton 2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	313,542	50,928	1,043	2,873	2,061	190
Debt Service	106,179	17,246	353	880	698	64
Employee Benefits	104,849	17,030	349	1,086	689	64
TOTAL	524,570	85,204	1,745	4,839	3,448	318

County Treas Motor Vehicle Estimate 85,205
County Treas Recreational Vehicle Estimate 1,745
County Treas 16/20M Vehicle Estimate 4,839
County Treas Commercial Vehicle Tax Estimate 3,448
County Treas Watercraft Tax Estimate 318

Motor Vehicle Factor 0.16243
Recreational Vehicle Factor 0.00333
16/20M Vehicle Factor 0.00922
Commercial Vehicle Factor 0.00657
Watercraft Factor 0.00061

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
Electric Utility Fund	Equipment Reserve Fund	50,000	50,000	50,000	K.S.A. 12-1,117
Electric Utility Fund	Special Parks Fund	25,000	-	-	K.S.A. 12-825d
Electric Utility Fund	Bond and Interest Fund	16,000	-	-	K.S.A. 12-825d
Electric Utility Fund	Water Utility Fund	1,055,000	-	-	K.S.A. 12-825d
Water Utility Fund	Special Parks Fund	10,000			K.S.A. 12-825d
Sewer Utility Fund	Equipment Reserve Fund	25,000	25,000	25,000	K.S.A. 12-1,117
ARPA Fund	Electric Uility Fund	2,393			K.S.A. 12-6a16
ARPA Fund	Water Utility Fund	2,393			K.S.A. 12-6a16
ARPA Fund	Sewer Utility Fund	3,083			K.S.A. 12-6a16
ARPA Fund	Equipment Reserve Fund	125,000			K.S.A. 12-6a16
ARPA Fund	General Fund	4,785			K.S.A. 12-6a16
Fire Department Fund	General Fund	4,501			K.S.A. 12-6a16
Economic Development Fund	Special Parks Fund			40,000	K.S.A. 12-6a16
	Totals	1,323,155	75,000	115,000	
	Adjustments		75,000	75,000	
	Adjusted Totals	1,323,155	0	40,000	

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2015	4/1/2015	9/1/2035	2.0-4.0	1,640,000	1,215,000	3/1, 9/1	9/1	42,680	80,000	40,880	80,000
Total G.O. Bonds					**1,215,000**			**42,680**	**80,000**	**40,880**	**80,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**1,215,000**			**42,680**	**80,000**	**40,880**	**80,000**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
				Totals	0	0	0

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	550,329	535,244	521,316
Receipts:			
Ad Valorem Tax	291,162	313,542	xxxxxxxxxxxxxx
Delinquent Tax	8,647	2,500	2,500
Motor Vehicle Tax	78,623	53,279	50,928
Recreational Vehicle Tax		1,138	1,043
16/20M Vehicle Tax		2,549	2,873
Commercial Vehicle Tax		1,890	2,061
Watercraft Tax		229	190
Liquor Tax	2,750	3,195	2,728
Compensating Use Tax	37,788	35,000	35,000
Local Sales Tax	102,523	105,000	105,000
Franchise Tax	13,427	14,000	15,000
Court Revenue	8,250	10,000	10,000
Fines, Permits and Licenses	11,514	8,000	7,500
Swimming Pool	10,738	10,000	10,000
Reimbursements	1,625	10,000	10,000
Transfer from ARPA Fund	4,785		
Transfer from Fire Department Fund	4,501		
Interest on Idle Funds	4,949	5,000	5,000
Miscellaneous	6,592	5,000	7,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**587,874**	**580,322**	**267,323**
Resources Available:	**1,138,203**	**1,115,566**	**788,639**

City of Dighton

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,138,203	1,115,566	788,639
Expenditures:			
General Government	148,844	138,500	278,551
Beautification/Improvement	102	2,500	17,500
Street Department	215,001	207,500	440,000
Fire Department	22,937	23,500	58,500
Pool	41,284	55,000	97,500
Municipal Court	13,916	18,750	23,500
Subtotal detail (Should agree with detail)	442,084	445,750	915,551
Police Department - Contractual	160,875	148,500	148,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**602,959**	**594,250**	**1,064,051**
Unencumbered Cash Balance Dec 31	535,244	521,316	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	1,202,000	1,058,711	1,064,051
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,064,051
		Tax Required	275,412
	Delinquent Comp Rate:	3.5%	9,639
		Amount of 2023 Ad Valorem Tax	285,051

City of Dighton 2024

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Salaries	107,181	102,500	115,000
Contractual	21,486	25,000	25,000
Commodities	9,394	10,000	10,000
Capital Outlay	4,352		127,551
Miscellaneous	6,431	1,000	1,000
Total	**148,844**	**138,500**	**278,551**
Beautification/Improvement			
Contractual	102	2,500	5,000
Commodities			2,500
Capital Outlay			10,000
Total	**102**	**2,500**	**17,500**
Street Department			
Salaries	31,115	35,000	55,000
Contractual	21,337	27,500	35,000
Commodities	41,414	45,000	50,000
Capital Outlay	121,135	100,000	300,000
Total	**215,001**	**207,500**	**440,000**
Fire Department			
Salaries	8,220	7,500	10,000
Contractual	7,760	8,500	10,000
Commodities	6,957	7,500	8,500
Capital Outlay			30,000
Total	**22,937**	**23,500**	**58,500**
Pool			
Salaries	16,169	20,000	25,000
Contractual	12,073	15,000	17,500
Commodities	13,042	20,000	25,000
Capital Outlay			30,000
Total	**41,284**	**55,000**	**97,500**
Municipal Court			
Salaries	6,000	6,000	7,500
Contractual	722	750	1,000
Commodities		2,000	2,500
Court Expense	7,194	10,000	12,500
Total	**13,916**	**18,750**	**23,500**
Grand Total	**442,084**	**445,750**	**915,551**

City of Dighton 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	11,000	104	2,690
Receipts:			
Ad Valorem Tax	89,564	106,179	xxxxxxxxxxxxxx
Delinquent Tax	2,058	1,500	1,500
Motor Vehicle Tax	850	16,326	17,246
Recreational Vehicle Tax		349	353
16/20M Vehicle Tax		263	880
Commercial Vehicle Tax		579	698
Watercraft Tax		70	64
Transfer from Electric Utility Fund	16,000		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**108,472**	**125,266**	**20,741**
Resources Available:	**119,472**	**125,370**	**23,431**
Expenditures:			
Principal	75,000	80,000	80,000
Interest	44,368	42,680	40,880
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**119,368**	**122,680**	**120,880**
Unencumbered Cash Balance Dec 31	104	2,690	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	119,368	122,680	120,880
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	120,880
		Tax Required	97,449
	Delinquent Comp Rate:	3.5%	3,411
		Amount of 2023 Ad Valorem Tax	100,860

City of Dighton 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	53,529	68,793	29,656
Receipts:			
Ad Valorem Tax	110,330	104,849	xxxxxxxxxxxxxx
Delinquent Tax	2,561	2,000	2,000
Motor Vehicle Tax	33,437	20,134	17,030
Recreational Vehicle Tax		430	349
16/20M Vehicle Tax		500	1,086
Commercial Vehicle Tax		714	689
Watercraft Tax		86	64
Miscellaneous	9,675	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**156,003**	**129,213**	**21,718**
Resources Available:	**209,532**	**198,006**	**51,374**
Expenditures:			
Social Security	22,618	23,000	25,000
KPERS	25,925	23,000	27,000
Department of Human Resources	328	350	350
Employee Health Insurance/Cafeteria Plan	76,844	110,000	120,000
Contractual Services	12,074	12,000	13,000
Cash Forward (2024 column)			
Miscellaneous	2,950		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**140,739**	**168,350**	**185,350**
Unencumbered Cash Balance Dec 31	68,793	29,656	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	164,550	168,500	185,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	185,350
		Tax Required	133,976
	Delinquent Comp Rate:	3.5%	4,689
		Amount of 2023 Ad Valorem Tax	138,665

City of Dighton 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	40,596	51,877	60,967
Receipts:			
State of Kansas Gas Tax	24,965	24,590	24,410
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,965**	**24,590**	**24,410**
Resources Available:	**65,561**	**76,467**	**85,377**
Expenditures:			
Personal Services	11,434	12,500	15,000
Contractual Service	2,250	3,000	5,000
Commodities			65,377
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,684**	**15,500**	**85,377**
Unencumbered Cash Balance Dec 31	51,877	60,967	0
2022/2023/2024 Budget Authority Amount:	67,411	66,876	85,377

Adopted Budget

Special Parks	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,651	5,772	3,467
Receipts:			
Liquor Tax	2,750	3,195	2,728
State Grant	9,537		
Transfer from Electric Fund	25,000		
Transfer from Water Fund	10,000		
Transfer from Economic Development Fund			40,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**47,287**	**3,195**	**42,728**
Resources Available:	**53,938**	**8,967**	**46,195**
Expenditures:			
Contractual Services	5,029	2,500	40,000
Commodities	5,047	3,000	6,195
Capital Outlay	38,090		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**48,166**	**5,500**	**46,195**
Unencumbered Cash Balance Dec 31	5,772	3,467	0
2022/2023/2024 Budget Authority Amount:	8,450	5,696	46,195

City of Dighton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	26,578	25,740	25,740
Receipts:			
Net Collection Fees	101,643	105,000	115,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**101,643**	**105,000**	**115,000**
Resources Available:	**128,221**	**130,740**	**140,740**
Expenditures:			
Contractual Services	102,481	105,000	140,740
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**102,481**	**105,000**	**140,740**
Unencumbered Cash Balance Dec 31	25,740	25,740	0
2022/2023/2024 Budget Authority Amount:	126,611	116,578	140,740

City of Dighton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	104,023	106,793	107,793
Receipts:			
Net Collection Fees	88,943	90,000	90,000
Reimbursements	6,200	1,000	1,000
Transfer from ARPA Fund	3,083		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**98,226**	**91,000**	**91,000**
Resources Available:	**202,249**	**197,793**	**198,793**
Expenditures:			
Personal Services	31,033	32,500	35,000
Contractual Services	11,410	12,500	65,000
Commodities	17,869	20,000	25,000
Capital Outlay	10,144		48,793
Transfer to Equipment Reserve Fund	25,000	25,000	25,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**95,456**	**90,000**	**198,793**
Unencumbered Cash Balance Dec 31	106,793	107,793	0
2022/2023/2024 Budget Authority Amount:	168,902	216,023	198,793

City of Dighton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,082,511	1,243,160	1,484,660
Receipts:			
Net Collection Fees	1,465,590	1,475,000	1,490,000
Transfer from ARPA Fund	2,393		
Interest on Idle Funds	1,529	4,000	5,000
Miscellaneous	20,939	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,490,451**	**1,484,000**	**1,500,000**
Resources Available:	**3,572,962**	**2,727,160**	**2,984,660**
Expenditures:			
Personal Services	27,838	32,500	35,000
Contractual Services	176,174	185,000	200,000
Commodities	61,336	60,000	75,000
Capital Outlay	35,050	20,000	1,677,660
Power Purchases	840,793	860,000	900,000
Sales Tax	42,611	35,000	45,000
Transfer to Water Fund	1,055,000		
Transfer to Bond and Interest	16,000		
Transfer to Special Parks	25,000		
Transfer to Equipment Reserve Fund	50,000	50,000	50,000
Cash Forward (2024 column)			
Miscellaneous			2,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,329,802**	**1,242,500**	**2,984,660**
Unencumbered Cash Balance Dec 31	1,243,160	1,484,660	0
2022/2023/2024 Budget Authority Amount:	3,501,216	4,017,711	2,984,660

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	10,031	1,086,364	1,153,364
Receipts:			
Water Sales	281,864	300,000	400,000
Penalties	15,242	15,000	15,000
Transfer from ARPA Fund	2,393		
Transfer from Electric Fund	1,055,000		
Miscellaneous	2,525	2,500	2,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,357,024**	**317,500**	**417,500**
Resources Available:	**1,367,055**	**1,403,864**	**1,570,864**
Expenditures:			
Personal Services	77,064	80,000	85,000
Contractual Services	49,097	52,500	100,000
Commodities	71,627	65,000	70,000
Capital Outlay	42,359	20,000	1,281,864
Sales Tax and Water Tax	8,027	8,000	9,000
Power Purchases	22,517	25,000	25,000
Transfer to Special Parks	10,000		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**280,691**	**250,500**	**1,570,864**
Unencumbered Cash Balance Dec 31	1,086,364	1,153,364	0
2022/2023/2024 Budget Authority Amount:	575,402	292,531	1,570,864

City of Dighton 2024

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		
Equipment Reserve Fund		**Fire Department Fund**		**Economic Development Fund**		
Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	70,753	Cash Balance Jan 1	4,501	Cash Balance Jan 1	50,000	125,254
Receipts:		Receipts:		Receipts:		
Transfers In	200,000					
Total Receipts	200,000	Total Receipts	0	Total Receipts	0	200,000
Resources Available:	270,753	Resources Available:	4,501	Resources Available:	50,000	325,254
Expenditures:		Expenditures:		Expenditures:		
		Transfers Out	4,501			
Total Expenditures	0	Total Expenditures	4,501	Total Expenditures	0	4,501
Cash Balance Dec 31	270,753	Cash Balance Dec 31	0	Cash Balance Dec 31	50,000	320,753 **
						320,753 **

City of Dighton

2024

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		
Capital Pharmacy Building Fund		**American Rescue Plan Act Fund**				
Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	10,647	Cash Balance Jan 1	68,827	Cash Balance Jan 1		79,474
Receipts:		Receipts:		Receipts:		
Rental Income	36,175	Federal Funds	68,827			
Total Receipts	36,175	Total Receipts	68,827	Total Receipts	0	105,002
Resources Available:	46,822	Resources Available:	137,654	Resources Available:	0	184,476
Expenditures:		Expenditures:		Expenditures:		
Transfer to County	10,508	Transfers Out	137,654			
Contractual Services	7,193					
Total Expenditures	17,701	Total Expenditures	137,654	Total Expenditures	0	155,355
Cash Balance Dec 31	29,121	Cash Balance Dec 31	0	Cash Balance Dec 31	0	29,121 **
						29,121 **

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Dighton

will meet on September 11, 2023 at 5:30 PM at City Hall 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 City Hall 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 for 2022		Current Year Estimate for 2023		Proposed Budget Year 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	602,959	54.578	594,250	52.953	1,064,051	285,051	45.794
Debt Service	119,368	16.724	122,680	17.932	120,880	100,860	16.203
Employee Benefits	140,739	20.625	168,350	17.707	185,350	138,665	22.277
Special Highway	13,684		15,500		85,377		
Special Parks	48,166		5,500		46,195		
Trash Fund	102,481		105,000		140,740		
Sewer Fund	95,456		90,000		198,793		
Electric Utility Fund	2,329,802		1,242,500		2,984,660		
Water Utility Fund	280,691		250,500		1,570,864		
Non-Budgeted Funds-A	4,501						
Non-Budgeted Funds-B	155,355						
Totals	3,893,202	91.927	2,594,280	88.592	6,396,910	524,576	84.274
						*Revenue Neutral Rate***	*84.274*
Less: Transfers	1,323,155		75,000		115,000		
Net Expenditure	2,570,047		2,519,280		6,281,910		
Total Tax Levied	524,562		524,570		xxxxxxxxxxx		
Assessed Valuation	5,706,328		5,921,192		6,224,653		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	1,365,000		1,290,000		1,215,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	1,365,000		1,290,000		1,215,000		

*Tax rates are expressed in mills

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

Nikki Strobel

City Official Title: City Clerk

Resolution No. 2023-2

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

WHEREAS, the Revenue Neutral Rate for the City of Dighton was calculated as 84.274 mills by the Lane County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Dighton, 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 DIGHTON:

The City of Dighton shall levy a property tax rate exceeding the Revenue Neutral Rate of 84.274 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 11 day of September (month and year) and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 11, 2023

Resolution No. 2023-2

Governing Body Member	Yes	No	No Vote
Christine Birney-Carter	X		
Craig Doris	X		
Janet Shapland	X		
Marlene Rupp	X		
Curtis Hanna			
TOTAL			

Certified:

Nicole Stroud, City Clerk

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First Published in the Dighton Herald on August 30,2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Dighton

will meet on September 11, 2023 at 5:30 PM at City Hall 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 City Hall 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 for 2022		Current Year Estimate for 2023		Proposed Budget Year 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	602,959	54.578	594,250	52.953	1,064,051	285,051	45.794
Debt Service	119,368	16.724	122,680	17.932	120,880	100,860	16.203
Employee Benefits	140,739	20.625	168,350	17.707	185,350	138,665	22.277
Special Highway	13,684		15,500		85,377		
Special Parks	48,166		5,500		46,195		
Trash Fund	102,481		105,000		140,740		
Sewer Fund	95,456		90,000		198,793		
Electric Utility Fund	2,329,802		1,242,500		2,984,660		
Water Utility Fund	280,691		250,500		1,570,864		
Non-Budgeted Funds-A	4,501						
Non-Budgeted Funds-B	155,355						
Totals	3,893,202	91.927	2,594,280	88.592	6,396,910	524,576	84.274
						*Revenue Neutral Rate***	*84.274*
Less: Transfers	1,323,155		75,000		115,000		
Net Expenditure	2,570,047		2,519,280		6,281,910		
Total Tax Levied	524,562		524,570		xxxxxxxxxxx		
Assessed Valuation	5,706,328		5,921,192		6,224,653		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	1,365,000		1,290,000		1,215,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	1,365,000		1,290,000		1,215,000		

*Tax rates are expressed in mills

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

Nikki Strobel

City Official Title: City Clerk

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Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF DIGHTON, HEREBY NOTIFIES THE LANE 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 84.274. The date of our hearing is 9-11-23 at 5:30 PM and will be held at City Hall in Dighton, 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, 2023.

WITNESS my hand and official seal on July 13, 2023.



Nicole Stotel
Clerk or Officer of Governing Body