CERTIFICATE
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 expenditures 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 Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	133,044	80,534	77.106
Debt Service	10-113	7	25,435	14,107	13.509
Library	12-1220				
Special Highway		8	39,476		
WATER		8	57,384		
REFUSE		9	35,134		
SEWER		9	16,500		
SWIMMING POOL		10	36,958		
CAPITAL IMPROVEMENT		10			
CLINIC		11	9,256		
PARKS AND RECREATION		11	173		
Totals		xxxxxx	353,360	94,641	90.615
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,044,463
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 80.361

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

Attest: 10-23, 2023
County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	69,842	13,222	111	46	0	0
Debt Service	14,107	2,671	23	9	0	0
Library						
TOTAL	83,949	15,893	134	55	0	0

County Treas Motor Vehicle Estimate 15,893
County Treas Recreational Vehicle Estimate 134
County Treas 16/20M Vehicle Estimate 55
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.18932
Recreational Vehicle Factor 0.00160
16/20M Vehicle Factor 0.00066
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

DEXTER 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	APITAL IMPROVEMEN	12,027	11,974	21,670	12-1,0118
REFUSE	SWIMMING POOL	0	6,000	4,884	12-825d
	Totals	12,027	17,974	26,554	
	Adjustments*				
	Adjusted Totals	12,027	17,974	26,554	

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

DEXTER

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due Interest	Date Due Principal	Amount Due 2023 Interest	Amount Due 2023 Principal	Amount Due 2024 Interest	Amount Due 2024 Principal
General Obligation:											
CLINIC	1/1/2006	1/1/2026	4.25	70,000	15,661	1/25	1/25	838	4,416	650	4,606
SEWER	8/1/2003	8/1/2043	4.25	180,000	129,374	8/28	8/28	5,499	3,937	5,331	4,104
SEWER	8/1/2003	8/1/2043	4.25	125,000	94,872	8/28	8/28	3,818	2,734	3,702	2,850
Total G.O. Bonds					**239,907**			**10,155**	**11,087**	**9,683**	**11,560**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**239,907**			**10,155**	**11,087**	**9,683**	**11,560**

DEXTER

2024

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 On Jan 1, 2023	Payments Due 2023	Payments Due 2024
POOL PROJECT	1012018	60	3.92	27,559	6,000	6,236	0
EXCAVATOR	9/1/2020	72	2.70	39,969	27,190	7,384	7,384
Totals					33,190	13,620	7,384

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

DEXTER 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	9,043	8,373	9,027
Receipts:			
Ad Valorem Tax	55,213	69,842	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,663	1,258	1,257
Motor Vehicle Tax	13,821	14,510	13,222
Recreational Vehicle Tax	116	124	111
16/20M Vehicle Tax	57	52	46
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax			
Franchise Tax	30,026	30,000	30,000
Licenses	300	300	300
Delinquent Tax		-6,984	
RENTAL	3,165	1,600	1,600
GRANTS & DONATION S	2,090		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	559		
Neighborhood Revitalization Rebate			0
Miscellaneous	3,350	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**112,360**	**115,702**	**51,536**
Resources Available:	**121,403**	**124,075**	**60,563**

DEXTER

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	121,403	124,075	60,563
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	0	0	0
GENERAL SALARIES	32,508	33,000	34,000
GENERAL CONTRACTUAL	38,378	34,000	39,000
GENERAL COMMODITIES	6,856	11,000	7,500
GENERAL GRANTS & DONATIONS	4,721	5,000	5,000
GENERAL OTHER	3,756	0	3,800
STREET LIGHTING	14,784	14,000	16,000
POOL EXPENSES	0	6,074	6,074
TRANSFER TO CAP IMPROVEMENT	12,027	11,974	21,670
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**113,030**	**115,048**	**133,044**
Unencumbered Cash Balance Dec 31	8,373	9,027	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	115,048	133,044
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	133,044
		Tax Required	72,481
	Delinquent Comp Rate:	11.1%	8,053
		Amount of 2023 Ad Valorem Tax	80,534

CPA Summary

DEXTER 2024

FUND FACE 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	8,728	9,482	9,746
Receipts:			
Ad Valorem Tax	12,685	14,107	xxxxxxxxxxxxxxx
Delinquent Tax	842	290	290
Motor Vehicle Tax	3,175	3,337	2,671
Recreational Vehicle Tax	27	28	23
16/20M Vehicle Tax	13	12	9
Commercial Vehicle Tax			0
Watercraft Tax			0
DELINQUENT TAX		-1,422	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,742**	**16,352**	**2,993**
Resources Available:	**25,470**	**25,834**	**12,739**
Expenditures:			
PRINCIPAL	6,399	6,671	6,954
INTEREST EXPENSE	9,589	9,317	9,033
CASH BASIS RESERVE			9,348
OTHER COST		100	100
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**16,988**	**16,088**	**25,435**
Unencumbered Cash Balance Dec 31	9,482	9,746	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	26,343	25,435
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	25,435
		Tax Required	12,696
	Delinquent Comp Rate:	11.1%	1,411
		Amount of 2023 Ad Valorem Tax:	14,107

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
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	11.1%	0
		Amount of 2023 Ad Valorem Tax:	0

CPA Summary

DEXTER

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	17,425	24,476	31,476
Receipts:			
State of Kansas Gas Tax	6,708	0	0
County Transfers Gas	1,162	0	0
GAS TAX		8,000	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,870**	**8,000**	**8,000**
Resources Available:	**25,295**	**32,476**	**39,476**
Expenditures:			
STREET REPAIR	819	1,000	39,476
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**819**	**1,000**	**39,476**
Unencumbered Cash Balance Dec 31	24,476	31,476	0
2022/2023/2024 Budget Authority Amount	0	25,097	39,476

See Tab A

Adopted Budget

WATER	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	21,504	36,150	39,266
Receipts:			
COLLECTIONS	60,277	60,000	60,000
Interest on Idle Funds			
Miscellaneous	4,382		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**64,659**	**60,000**	**60,000**
Resources Available:	**86,163**	**96,150**	**99,266**
Expenditures:			
EXCAVATOR PAYMENT	7,384	7,384	7,384
SALARIES	14,997	22,000	16,000
COMMODITIES	12,195	11,500	18,000
CONTRACTUAL	14,518	16,000	16,000
Cash Forward (2024 column)			
Miscellaneous	919		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**50,013**	**56,884**	**57,384**
Unencumbered Cash Balance Dec 31	36,150	39,266	41,882
2022/2023/2024 Budget Authority Amount	0	56,884	57,384

See Tab A

CPA Summary

DEXTER 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **REFUSE**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	11,880	12,784	6,134
Receipts:			
COLLECTIONS	29,974	29,000	29,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**29,974**	**29,000**	**29,000**
Resources Available:	**41,854**	**41,784**	**35,134**
Expenditures:			
CONTRACTUAL	29,070	29,650	30,250
TRANSFER TO POOL		6,000	4,884
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**29,070**	**35,650**	**35,134**
Unencumbered Cash Balance Dec 31	12,784	6,134	0
2022/2023/2024 Budget Authority Amount	0	29,000	35,134
	See Tab A	See Tab C	

Adopted Budget

SEWER	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	17,545	22,034	22,484
Receipts:			
COLLECTIONS	17,470	16,600	17,000
Interest on Idle Funds			
Miscellaneous	682		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,152**	**16,600**	**17,000**
Resources Available:	**35,697**	**38,634**	**39,484**
Expenditures:			
SALARIES	2,499	3,650	3,800
CONTRACTUAL	2,983	8,300	3,100
COMMODITIES	8,181	4,200	8,425
CAPITAL OUTLAY			1,175
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,663**	**16,150**	**16,500**
Unencumbered Cash Balance Dec 31	22,034	22,484	22,984
2022/2023/2024 Budget Authority Amount	0	16,150	16,500
	See Tab A		

CPA Summary

DEXTER 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **SWIMMING POOL**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
FROM PENALTY CLEARING	1,839		
REIMB FROM GENERAL	0	6,074	6,074
CHARGES	4,043	3,000	4,000
TRANSFER FROM REFUSE	0	6,000	4,884
RECREATION COMMISSION	22,392	22,000	22,000
Miscellaneous	435		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**28,709**	**37,074**	**36,958**
Resources Available:	**28,709**	**37,074**	**36,958**
Expenditures:			
CONTRACTUAL	3,552	4,000	4,000
COMMODITIES	2,827	2,000	3,000
LEASE PURCHASE PAYMENT	6,174	6,236	0
SALARIES	16,156	17,000	17,500
CAPITAL OUTLAY		7,838	12,458
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**28,709**	**37,074**	**36,958**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amoun	0	30,554	36,958
	See Tab A	See Tab C	

Adopted Budget

CAPITAL IMPROVEMENT	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	15,078	27,105	27,105
Receipts:			
TRANSFER FROM GENERAL	12,027		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,027**	**0**	**0**
Resources Available:	**27,105**	**27,105**	**27,105**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	27,105	27,105	27,105
2022/2023/2024 Budget Authority Amoun	0	0	0

CPA Summary

DEXTER 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget CLINIC	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	13,234	12,233	11,979
Receipts:			
RENT	8,250	9,000	9,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,250**	**9,000**	**9,000**
Resources Available:	**21,484**	**21,233**	**20,979**
Expenditures:			
COMMODITIES	4,000	4,000	4,000
PRINCIPAL	4,233	4,416	4,606
INTEREST EXPENSE	1,018	838	650
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,251**	**9,254**	**9,256**
Unencumbered Cash Balance Dec 31	12,233	11,979	11,723
2022/2023/2024 Budget Authority Amoun	0	9,254	9,256

See Tab A

Adopted Budget

FARKS AND RECREATION	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	489	562	73
Receipts:			
GRANTS & DONATIONS	73		100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**73**	**0**	**100**
Resources Available:	**562**	**562**	**173**
Expenditures:			
COMMODITIES	0	489	173
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**489**	**173**
Unencumbered Cash Balance Dec 31	562	73	0
2022/2023/2024 Budget Authority Amoun	0	489	173

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:	0	(2) Fund Name:	0	(3) Fund Name:	0	(4) Fund Name:	0	(5) Fund Name:	0	
Unencumbered Cash Balance Jan 1	20,907	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 20,907
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
GRANT	20,907									
Total Receipts	20,907	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	20,907
Resources Available:	41,814	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	41,814
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
COMMODITIES	1,229									
Total Expenditures	1,229	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,229
Cash Balance Dec 31	40,585	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	40,585 **
										40,585 **

**Note: These two block figure should agree.

CPA Summary

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
DEXTER
will meet on AUGUST 21, 2023 at 6:00 PM at CITY BUILDING 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 CLERK'S OFFICE 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 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	113,030	74.167	115,048	75.370	133,044	80,534	77.090
Debt Service	15,988	17.039	16,088	15.224	25,435	14,107	13.504
Library							
Special Highway	819		1,000		39,476		
WATER	50,013		56,884		57,384		
REFUSE	29,070		35,650		35,134		
SEWER	13,663		16,150		16,500		
SWIMMING POOL	28,709		37,074		36,958		
CAPITAL IMPROVEMENT							
CLINIC	9,251		9,254		9,256		
PARKS AND RECREATIO			489		173		
	1,229						
Totals	261,772	91.206	287,637	90.594	353,360	94,641	90.594
						*Revenue Neutral Rate***	*80.361*
Less: Transfers	12,027		17,974		26,554		
Net Expenditure	249,745		269,663		326,806		
Total Tax Levied	75,513		83,949		xxxxxxxxxxxxxxxxx		
Assessed Valuation	827,946		926,653		1,044,673		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	255,700	250,539	239,907
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	57,184	45,380	33,190
Total	312,884	295,919	273,097

*Tax rates are expressed in mills

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

MONICA WISE
Official Title: CITY CLERK

Resolution No. 2023-01

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 80.361 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 08/21/2023 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 90.594 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 and **SIGNED** by the Mayor.

Mayor

Attested:

Monica D. Wise

City Clerk

Roll Call Vote

A Roll Call Vote of the CITY OF DEXTER To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 08/21/2023

Resolution No. 2023-01

Governing Body Member	Yes	No	No Vote
[illegible]	X		
Brian Kurtz	X		
[illegible]	X		
[illegible]	X		
[illegible]	X		
TOTAL			

Certified:
Monica D. Wise, Clerk

(First published in the Cowley CounterTraveler Thursday, 08 03, 2023.)

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
DEXTER
will meet on AUGUST 21, 2023 at 6:00 PM at CITY BUILDING 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 CLERKS OFFICE 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 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	113,930	74.167	113,048	75.370	135,044	80,284	77.050
Debt Service	15,988	17.039	16,088	13.224	25,435	14,109	11.304
Library							
Special Highway	819		1,000		39,470		
WATER	30,013		36,884		37,364		
REFUSE	25,070		25,050		35,134		
SEWER	15,663		16,150		15,500		
SWIMMING POOL	26,709		27,074		26,548		
CAPITAL IMPROVEMENT							
CLINIC	9,251		9,254		9,255		
PARKS AND RECREATIO			489		172		
	1,029						
Totals	281,772	91,206	267,037	80,594	353,259	94,393	90,354
						Revenue Neutral Rate**	80,387
Less: Transfers	17,027		17,074		26,554		
Net Expenditure	264,745		249,963		326,805		
Total Tax Levied	77,819		80,349		xxxxxxxxxxxxx		
Assessed Valuation	927,946		916,613		1,044,673		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	255,000		250,830		238,971		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	57,184		45,089		43,198		
Total	312,884		295,919		278,097		

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

MONICA WISH
Official Title CITY CLERK

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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:
3 Aug 2023

Notice ID: y19s4wHwRHgPjegcZh8g
Notice Name: Dexter_budget

PUBLICATION FEE: $137.95

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

3rd day of August, A.D. 2023.

Notary Public

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