



2024 Draft Budget

2024

CERTIFICATE

To the Clerk of Dickinson County, State of Kansas

We, the undersigned, officers of

City of Herington

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.

		2024 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
Allocation of MVT, RVT, 16/20M Vehicle 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	6	2,595,423	550,148	
Debt Service	10-113	8	185,140	57,356	
Library	12-1220	8	86,415	66,212	
Employee Benefit	12-101a	9	476,000	412,661	
Capital Improvement	12-1,118	9	125,675		
Equipment Reserve	12-1,117	10	124,836		
		10			
Special Highway		11	72,960		
Convention and Tourism		11	36,719		
Special Park		12	7,356		
Solid Waste		12	278,206		
Airport		13	297,753		
1980 and 2006 Sales Tax		13	277,456		
2010 Sales Tax		14	138,363		
Storm Water		14	55,000		
Police Diversion		15	10,000		
		15			
Light		16	4,778,365		
Water		18	1,398,839		
Sewer		20	389,655		
Non-Budgeted Funds-A		21			
Non-Budgeted Funds-B		22			
Totals		xxxxx	11,334,161	1,086,377	
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		23		Dickinson County	
RNR Hearing Notice				Morris County	
Neighborhood Revitalization Rebate				0	
				0	
				Nov 1, 2023 Total Assessed Valuation	

Assisted by:

Revenue Neutral Rate

78.390

Address:

Email:

Attest: _____, 2023

County Clerk

Governing Body

CPA Summary

NOTICE OF BUDGET HEARING

2024

The governing body of
City of Herington
will meet on 9/19/2023 at 6:00 PM at 17 N Broadway, Herington, KS 67449 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 17 N Broadway, Herington, KS 67449 and will be available at this hearing.

SUPPORTING COUNTIES
Dickinson County (home county) Morris County

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.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,996,589	38.132	2,205,848	47.545	2,595,423	550,148	44.564
Debt Service	184,261	5.818	184,890	5.283	185,140	57,356	4.646
Library	72,363	5.959	80,075	6.823	86,415	66,212	5.363
Employee Benefit	424,976	32.422	411,000	23.613	476,000	412,661	33.427
Capital Improvement					199,365		
Equipment Reserve	14,236		14,236	1.321	124,836		
Special Highway	57,464		71,194		72,960		
Convention and Tourism	7,608		17,000		36,719		
Special Park	8,045		2,500		7,356		
Solid Waste	223,493		220,000		278,206		
Airport	390,265		185,350		297,753		
1980 and 2006 Sales Tax	239,110		200,000		277,456		
2010 Sales Tax					138,363		
Storm Water	134,345		36,396		55,000		
Police Diversion	5,000		10,000		10,000		
Light	2,787,160		3,479,152		4,778,365		
Water	2,389,229		1,049,196		1,398,839		
Sewer	354,788		379,056		389,655		
Non-Budgeted Funds-A	265,066						
Non-Budgeted Funds-B	66,051						
Totals	9,620,049	82.331	8,545,893	84.585	11,407,851	1,086,377	88.000
<i>Revenue Neutral Rate**</i>							78.390
Less: Transfers	610,755		476,380		680,613		
Net Expenditure	9,009,294		8,069,513		10,727,238		
Total Tax Levied	844,128		967,673		xxxxxxxxxxxxxxx		
Assessed							
Valuation	10,738,691		11,440,418		12,345,019		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	1,045,000		1,045,000		730,000		
Revenue Bonds	0		0		0		
Other	1,536,073		5,552,624		5,790,370		
Lease Purchase Principal	247,261		413,790		489,511		
Total	2,828,334		7,011,414		7,009,882		

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

Megan Lawrenz
City Official Title: City Clerk

City of Herington

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	543,932	54,390	1,044	1,219	1,922	251
Debt Service	60,434	6,043	116	135	214	28
Library	78,057	7,805	150	175	276	36
Employee Benefit	270,142	27,013	519	606	955	125
Capital Improvement						
Equipment Reserve	15,108	1,511	29	34	53	7
TOTAL	967,673	96,762	1,858	2,169	3,420	447

County Treas Motor Vehicle Estimate	<u>96,762</u>					
County Treas Recreational Vehicle Estimate		<u>1,858</u>				
County Treas 16/20M Vehicle Estimate			<u>2,169</u>			
County Treas Commercial Vehicle Tax Estimate				<u>3,420</u>		
County Treas Watercraft Tax Estimate					<u>447</u>	
Motor Vehicle Factor	<u>0.09999</u>					
Recreational Vehicle Factor		<u>0.00192</u>				
16/20M Vehicle Factor			<u>0.00224</u>			
Commercial Vehicle Factor				<u>0.00353</u>		
Watercraft Factor					<u>0.00046</u>	

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

City of Herington

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		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Electric Refunding	8/28/2014	3/1/2025	1.0-2.8	945,000	305,000	9-1;3/1	3/1	7,140	100,000	4,340	100,000
GO Refunding and Improvement	9/15/2017	10/1/2028	3.00	725,000	425,000	4/1;10/1	10/1	12,750	65,000	10,800	70,000
Total G.O. Bonds					730,000			19,890	165,000	15,140	170,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KWPCRL 20 1203-01	10/7/2005	9/1/2025	2.58	596,722	95,207	3/1;9/1	3/1;9/1	2,432	39,715	1,370	39,715
KPWSL 2357	7/14/2004	2/1/2027	3.33	1,222,806	319,930	2/1;8/1	2/1;8/1	12,259	86,746	11,697	86,746
KPWSL 2927	1/15/2020		2.14	3,976,700	4,692,912						180,000
KWPCRL C20 2040 01	11/5/2020	3/1/2042	1.34	946,000	682,321	3/1;9/1	3/1;9/1	2,287	54,078	2,182	54,078
Total Other					5,790,370			16,979	180,539	15,249	360,539
Total Indebtedness					6,520,370			36,869	345,539	30,389	530,539

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

City of Herington

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	71,826	207,123	249,507
Receipts:			
Ad Valorem Tax	381,259	543,932	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	30,695	25,000	30,000
Motor Vehicle Tax	54,354	45,020	54,390
Recreational Vehicle Tax	1,038	971	1,044
16/20M Vehicle Tax	958	598	1,219
Commercial Vehicle Tax		1,264	1,922
Watercraft Tax		192	251
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Special Assessments	175	2,500	2,000
Local Alcoholic Liquor	3,399	5,154	5,000
Compensating Use Tax	100,382	110,000	110,000
Local Sales Tax	351,054	355,000	350,000
Highway Connecting Links	15,340	19,500	20,000
Fire Contracts	44,379	45,500	45,500
Franchise Tax	81,079	80,000	85,000
Licenses and Permits	18,762	28,000	25,000
Cemetary Services	3,675	5,600	5,000
Pool	21,825	22,000	22,000
Court	21,574	50,000	50,000
Homestead Rent	164,150	190,000	175,000
Hilltop Revenue	157,571	160,000	170,000
Other Rentals	19,886	22,000	25,000
Interest on Idle Funds	73,994	145,000	90,000
Reimbursed Expense	75,030	18,000	20,000
Sale of Surplus Property	2	1,000	1,000
Grant Income	39,182	15,000	10,000
Transfer from 2006 Sales Tax Fund	125,000	200,000	200,000
Transfer from 2010 Sales Tax Fund			138,363
Transfer from Light Fund	146,300	150,380	150,000
Transfer from KMEA Prepayments	199,988		
Other Rentals			
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-3,379	-1,921
Miscellaneous	835	10,000	10,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,131,886	2,248,232	1,795,768
Resources Available:	2,203,712	2,455,355	2,045,275

Adopted Budget
General

CPA Summary

City of Herington

2024

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Admin			
Salaries	23,860	26,094	25,000
Contractual	78,299	90,100	95,700
Commodities	13,376	23,900	16,100
Capital Outlay	9,302	10,000	10,000
Miscellaneous	282	950	950
Transfer to Police Diversion	6,555		
Transfer to COVID/SPARK	1,012		
Transfer to UPTICC	20,900		
Total	153,586	151,044	147,750
Police			
Salaries	349,092	486,307	490,000
Contractual	84,302	38,125	46,910
Commodities	47,291	80,050	112,250
Capital Outlay	47,162	30,000	5,000
Total	527,847	634,482	654,160
Fire			
Salaries	162,331	126,447	157,500
Contractual	45,115	58,150	76,150
Commodities	119,278	105,200	107,200
Capital Outlay	17,000	25,000	30,000
Lease Payments	30,000		
Total	373,724	314,797	370,850
Street			
Salaries	161,918	166,150	181,677
Contractual	48,286	37,050	68,636
Commodities	83,189	84,300	100,350
Street Improvements	32,348	0	50,000
Lease Payments		23,386	
Capital Outlay		30,000	20,000
Total	325,741	340,886	420,663
Parks			
Salaries	30,496	31,956	39,400
Contractual	10,980	5,700	7,600
Commodities	5,664	6,375	9,150
Capital Outlay			
Total	47,140	44,031	56,150
Community Building			
Salaries			
Contractual	23,558	27,700	38,800
Commodities	3,789	14,700	17,300
Capital Outlay		3,000	3,000
Total	27,347	45,400	59,100
Municipal Court			
Salaries	28,075	31,786	30,000
Contractual	2,230	8,150	8,350
Commodities	394	2,100	2,100
Capital Outlay	2,812		
Refunds/State Assessments		6,000	6,000
Total	33,511	48,036	46,450
Lakes			
Salaries	14,283	35,800	39,400
Contractual	17,537	17,000	17,500
Commodities	24,579	22,150	25,250
Capital Outlay		15,000	40,000
Other Expenses	11,164	3,000	3,000
Total	67,563	92,950	125,150
Page Total	1,556,459	1,671,626	1,880,273

City of Herington

2024

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Pool			
Salaries	30,459	35,000	40,000
Contractual	2,622	3,600	3,800
Commodities	33,804	38,400	39,500
Capital Outlay			
Total	66,885	77,000	83,300

Homestead Village

Salaries	19,901	20,400	20,000
Contractual	32,359	33,950	44,450
Commodities	35,726	22,000	40,200
Capital Outlay		18,000	2,500
Total	87,986	94,350	107,150

Hilltop

Salaries	118,330	131,172	125,300
Contractual	88,290	75,400	91,300
Commodities	14,056	36,300	55,850
Capital Outlay		10,000	2,000
Total	220,676	252,872	274,450

Special Projects

Pool Remodel Fund	64,583	15,000	15,000
Lake Master Plan		50,000	15,000
Property Abatement Fund		20,000	15,000
Trail Head		10,000	5,000
Total	64,583	95,000	50,000

Transfers

Capital Improvement		15,000	25,250
Equipment Reserve			25,000
Total	0	15,000	50,250

Cash Forward

Balance Forward			150,000
Total	0	0	150,000

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Page 2 -Total	440,130	534,222	715,150
Page 1 -Total	1,556,459	1,671,626	1,880,273
Grand Total	1,996,589	2,205,848	2,595,423

(Note: Should agree with general sub-totals.)

City of Herington

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	11,256	8,213	6,521
Receipts:			
Ad Valorem Tax	58,130	60,434	xxxxxxxxxxxxxxxx
Delinquent Tax	4,073	4,000	4,000
Motor Vehicle Tax	7,687	7,500	6,043
Recreational Vehicle Tax	148	148	116
16/20M Vehicle Tax	180	91	135
Commercial Vehicle Tax		193	214
Watercraft Tax		29	28
Transfer from Electric	111,000	111,000	111,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-197	-273
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	181,218	183,198	121,263
Resources Available:	192,474	191,411	127,784
Expenditures:			
Principal - GO Electric Refinance - 08/28/1	100,000	100,000	100,000
Interest - GO Electric Refinance - 08/28/14	9,561	7,140	4,340
Principal - GO Imp/Ref 9/15/17	60,000	65,000	70,000
Interest - GO Imp/Ref 9/15/17	14,700	12,750	10,800
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	184,261	184,890	185,140
Unencumbered Cash Balance Dec 31	8,213	6,521	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	189,261	184,890	185,140
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		185,140
	Tax Required		57,356
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			57,356

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	8,046
Receipts:			
Ad Valorem Tax	59,545	78,057	xxxxxxxxxxxxxxxx
Delinquent Tax	4,546	3,000	4,000
Motor Vehicle Tax	7,945	7,035	7,805
Recreational Vehicle Tax	152	152	150
16/20M Vehicle Tax	175	94	175
Commercial Vehicle Tax		197	276
Watercraft Tax		30	36
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-444	-285
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	72,363	88,121	12,157
Resources Available:	72,363	88,121	20,203
Expenditures:			
Library Appropriation	72,363	80,075	86,415
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	72,363	80,075	86,415
Unencumbered Cash Balance Dec 31	0	8,046	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	78,526	80,075	86,415
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		86,415
	Tax Required		66,212
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			66,212

CPA Summary

City of Herington

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Employee Benefit			
Unencumbered Cash Balance Jan 1	82,567	43,818	3,261
Receipts:			
Ad Valorem Tax	323,474	270,142	xxxxxxxxxxxxxxxx
Delinquent Tax	18,879	20,000	20,000
Motor Vehicle Tax	30,191	38,278	27,013
Recreational Vehicle Tax	576	826	519
16/20M Vehicle Tax	687	509	606
Commercial Vehicle Tax		1,074	955
Watercraft Tax		163	125
KMU Dividend Check		16,000	13,000
Reimbursed Expense	173	5,000	
Interest on Idle Funds			
Transfer from Electric Fund		20,000	
Neighborhood Revitalization Rebate		-1,549	-2,140
Miscellaneous	12,247		
Does miscellaneous exceed 10% of Total R			
Total Receipts	386,227	370,443	60,078
Resources Available:	468,794	414,261	63,339
Expenditures:			
Heath Insurance	178,349	184,000	205,000
Social Security and Medicare	70,348	68,000	72,000
Workmans Compensation	24,318	22,000	24,000
KPERS	38,381	40,000	40,000
KP&F	92,084	90,000	95,000
Unemployment Insurance	21,496	7,000	10,000
Cash Forward (2024 column)			30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	424,976	411,000	476,000
Unencumbered Cash Balance Dec 31	43,818	3,261	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	450,000	425,000	476,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			476,000
Tax Required			412,661
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			412,661

Adopted Budget	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	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 R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	51,539	66,375	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

CPA Summary

City of Herington

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvement	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	51,375	52,425	68,425
Receipts:			
Ad Valorem Tax			xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from General Fund		15,000	49,940
Interest on Idle Funds	1,050	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	1,050	16,000	50,940
Resources Available:	52,425	68,425	119,365
Expenditures:			
Capital Projects			
Cash Forward (2024 column)			119,365
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	119,365
Unencumbered Cash Balance Dec 31	52,425	68,425	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	46,500	16,236	119,365
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		119,365
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Equipment Reserve	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	109,184	95,730	97,402
Receipts:			
Ad Valorem Tax		15,108	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			1,511
Recreational Vehicle Tax			29
16/20M Vehicle Tax			34
Commercial Vehicle Tax			53
Watercraft Tax			7
Transfer from General			25,000
Interest on Idle Funds	782	800	800
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	782	15,908	27,434
Resources Available:	109,966	111,638	124,836
Expenditures:			
Lease Payment Watch Guard Cameras	14,236	14,236	
Capital Outlay			
Cash Forward (2024 column)			124,836
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	14,236	14,236	124,836
Unencumbered Cash Balance Dec 31	95,730	97,402	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	124,836
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		124,836
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			0

See Tab A See Tab C

CPA Summary

City of Herington

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	19,632	20,954	11,590
Receipts:			
State of Kansas Gas Tax	58,786	61,830	61,370
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	58,786	61,830	61,370
Resources Available:	78,418	82,784	72,960
Expenditures:			
Commodities	23,464	53,500	54,000
Street Improvements	34,000	17,000	7,000
Cash Forward (2024 column)		694	11,960
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	57,464	71,194	72,960
Unencumbered Cash Balance Dec 31	20,954	11,590	0
2022/2023/2024 Budget Authority Amount	73,598	71,194	72,960

Adopted Budget Convention and Tourism	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	10,849	19,719	19,719
Receipts:			
Transient Guest Tax	16,478	17,000	17,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	16,478	17,000	17,000
Resources Available:	27,327	36,719	36,719
Expenditures:			
Contractual	7,608	17,000	18,000
Cash Forward (2024 column)			18,719
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	7,608	17,000	36,719
Unencumbered Cash Balance Dec 31	19,719	19,719	0
2022/2023/2024 Budget Authority Amount	31,140	31,349	36,719

CPA Summary

City of Herington

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Park	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	630	362	362
Receipts:			
Local Alcoholic Liquor Tax	7,777	2,500	6,994
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	7,777	2,500	6,994
Resources Available:	8,407	2,862	7,356
Expenditures:			
Capital Outlay	8,045	2,500	2,500
Cash Forward (2024 column)			4,856
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	8,045	2,500	7,356
Unencumbered Cash Balance Dec 31	362	362	0
2022/2023/2024 Budget Authority Amount	3,694	3,363	7,356

See Tab A

Adopted Budget Solid Waste	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	18,107	18,206	38,206
Receipts:			
User Charge	223,592	240,000	240,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	223,592	240,000	240,000
Resources Available:	241,699	258,206	278,206
Expenditures:			
Contractual	223,493	220,000	230,000
Cash Forward (2024 column)			48,206
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	223,493	220,000	278,206
Unencumbered Cash Balance Dec 31	18,206	38,206	0
2022/2023/2024 Budget Authority Amount	269,206	280,107	278,206

CPA Summary

City of Herington

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Airport	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	235,277	-18,897	134,253
Receipts:			
Rental Income	109,285	110,000	110,000
Reimbursed Expense	23,143	225,000	50,000
Interest on Idle Funds	3,663	3,500	3,500
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	136,091	338,500	163,500
Resources Available:	371,368	319,603	297,753
Expenditures:			
Salaries	10,260	15,900	15,000
Contractual	344,181	101,950	124,750
Commodities	33,958	67,500	73,500
Capital Outlay	1,866		
Cash Forward (2024 column)			84,503
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	390,265	185,350	297,753
Unencumbered Cash Balance Dec 31	-18,897	134,253	0
2022/2023/2024 Budget Authority Amount	531,453	560,227	297,753

See Tab B

Adopted Budget 1980 and 2006 Sales Tax	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	329,766	267,456	217,456
Receipts:			
Local Sales Tax	135,662	100,000	40,000
Compensating Use Tax	41,138	50,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	176,800	150,000	60,000
Resources Available:	506,566	417,456	277,456
Expenditures:			
Transfer to General Fund	125,000	200,000	200,000
Street Improvements	114,110		
Cash Forward (2024 column)			77,456
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	239,110	200,000	277,456
Unencumbered Cash Balance Dec 31	267,456	217,456	0
2022/2023/2024 Budget Authority Amount	416,729	479,766	277,456

CPA Summary

City of Herington

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 2010 Sales Tax	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	138,363	138,363	138,363
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	138,363	138,363	138,363
Expenditures:			
Transfer to General Fund			138,363
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	0	138,363
Unencumbered Cash Balance Dec 31	138,363	138,363	0
2022/2023/2024 Budget Authority Amount	138,363	138,363	138,363

Adopted Budget Storm Water	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	60,428	-18,604	0
Receipts:			
Special Assessments	47,477	48,000	48,000
Delinquent Special Assessments	7,836	7,000	7,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	55,313	55,000	55,000
Resources Available:	115,741	36,396	55,000
Expenditures:			
Salaries	45,701	29,032	39,800
Lease Payment - Street Sweeper		7,364	7,000
Drainage Improvements	88,644		8,000
Cash Forward (2024 column)			200
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	134,345	36,396	55,000
Unencumbered Cash Balance Dec 31	-18,604	0	0
2022/2023/2024 Budget Authority Amount	120,121	51,000	55,000

See Tab A

CPA Summary

See Tab B

City of Herington

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Police Diversion	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	-2,204	0	0
Receipts:			
Diversion	650	10,000	10,000
Transfer from General Fund	6,554		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	7,204	10,000	10,000
Resources Available:	5,000	10,000	10,000
Expenditures:			
Training		5,000	5,000
Equipment	5,000	5,000	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	5,000	10,000	10,000
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	10,000	10,000	10,000

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
Receipts:			
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Light	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,543,837	1,832,017	1,523,365
Receipts:			
Sales	2,859,801	3,100,000	3,100,000
Other Charges	150,961	26,000	100,000
Franchise, Licenses Permits	23,632	22,000	25,000
Reimbursed Expense	26,710	10,000	15,000
Grants			
Interest on Idle Funds			
Miscellaneous	14,236	12,500	15,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,075,340	3,170,500	3,255,000
Resources Available:	4,619,177	5,002,517	4,778,365
Expenditures:			
General Administration	545,683	541,200	592,500
Production	1,393,437	1,767,047	1,873,086
Distribution	442,617	736,525	869,397
Non-Operating Expense	405,423	414,380	395,200
Transfer to Employee Benefit		20,000	
Cash Forward (2024 column)			1,048,182
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,787,160	3,479,152	4,778,365
Unencumbered Cash Balance Dec 31	1,832,017	1,523,365	0
2022/2023/2024 Budget Authority Amount	3,884,855	3,922,906	4,778,365

CPA Summary

City of Herington

2024

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Light Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Administration			
Salaries	420,677	415,650	453,000
Contractual	105,859	99,050	107,500
Commodities	16,005	15,000	15,500
Capital Outlay	3,142	11,500	16,500
Total	545,683	541,200	592,500
Production			
Salaries	18,968	16,961	20,194
Contractual	1,349,666	1,410,346	1,480,936
Commodities	24,803	25,740	26,556
Capital Outlay		314,000	345,400
Total	1,393,437	1,767,047	1,873,086
Distribution			
Salaries	205,986	297,673	346,280
Contractual	47,720	45,820	73,765
Commodities	177,820	234,817	288,137
Capital Outlay	2,000	114,000	117,000
Other Expenses	9,091	17,250	17,250
Sales Tax Payable		26,965	26,965
Total	442,617	736,525	869,397
Non-Operating			
Payroll	20,593	38,000	19,200
Sales Tax Payable	100,822	115,000	115,000
Transfer to General Fund	146,300	150,380	150,000
Transfer to Bond and Interest Fund	111,000	111,000	111,000
Other Expenses	26,708		
Total	405,423	414,380	395,200
Transfer			
Transfer to Employee Benefit		20,000	
Total	0	20,000	0
Cash Forward			
Cash Forward			1,048,182
Total	0	0	1,048,182
Salaries			
Contractual			
Commodities			
Capital Outlay			
Refunds and State Assessments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Other Expenses			
Total	0	0	0
Page Total	2,787,160	3,479,152	4,778,365

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	728,317	466,035	494,839
Receipts:			
User Charges	803,963	862,000	888,000
Other	32,128	6,000	6,000
Loan Proceeds	1,280,534	200,000	
Reimbursed Expense	7,903	5,000	5,000
Interest on Idle Funds			
Miscellaneous	2,419	5,000	5,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,126,947	1,078,000	904,000
Resources Available:	2,855,264	1,544,035	1,398,839
Expenditures:			
General Administration	38,283	70,020	65,300
Production	280,546	333,320	352,400
Distribution	328,458	522,110	576,150
Non-Operating Expense	1,741,942	123,746	298,746
Cash Forward (2024 column)			106,243
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,389,229	1,049,196	1,398,839
Unencumbered Cash Balance Dec 31	466,035	494,839	0
2022/2023/2024 Budget Authority Amount	1,204,557	1,534,607	1,398,839

See Tab A

CPA Summary

City of Herington

2024

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Water Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Administration			
Salaries	20,555	26,520	26,000
Contractual	17,162	38,700	34,500
Commodities	566	4,800	4,800
Capital Outlay			
Total	38,283	70,020	65,300
Production			
Salaries	71,837	115,770	116,000
Contractual	28,628	24,500	28,600
Commodities	151,298	168,050	182,800
Capital Outlay	28,783	25,000	25,000
Total	280,546	333,320	352,400
Distribution			
Salaries	164,881	184,620	190,500
Contractual	13,873	23,000	23,100
Commodities	88,349	154,090	172,150
Capital Outlay	61,355	160,400	190,400
Total	328,458	522,110	576,150
Non Operating			
Sales Tax	15,820	17,000	17,000
Payroll Expense	8,910	15,000	10,000
Water Protection Fee	3,413	5,000	5,000
KPWS Loan Payment	164,983	86,746	86,746
USDA Loan	1,540,571		180,000
	8,245		
Total	1,741,942	123,746	298,746
Cash Forward			
Cash Forward			106,243
Total	0	0	106,243
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Refunds and State Assessments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Other Expenses			
Total	0	0	0
Page Total	2,389,229	1,049,196	1,398,839

2024

Adopted Budget

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CPA Summary

City of Herington

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cemetery Perpetual		Milltop/Homestead Deposits		Donations		UPTICC Grant		KMEA Prepayments		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	146,686	Cash Balance Jan 1	992	Cash Balance Jan 1	84,952	Cash Balance Jan 1	0	Cash Balance Jan 1	129,404	362,034
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Perpetual Care	2,850	Interest	437			Transfer to General	20,900	Reimbursed Expense	70,584	
Sale of Cemetery Lots	1,500									
Interest	55									
Total Receipts	4,405	Total Receipts	437	Total Receipts	0	Total Receipts	20,900	Total Receipts	70,584	96,326
Resources Available:	151,091	Resources Available:	1,429	Resources Available:	84,952	Resources Available:	20,900	Resources Available:	199,988	458,360
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Capital Outlay	44,178	Incentive Grants	20,900	Transfer to General Fund	199,988	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	44,178	Total Expenditures	20,900	Total Expenditures	199,988	265,066
Cash Balance Dec 31	151,091	Cash Balance Dec 31	1,429	Cash Balance Dec 31	40,774	Cash Balance Dec 31	0	Cash Balance Dec 31	0	193,294 **
									193,294 **	

**Note: These two block figures should agree.

CPA Summary

City of Herington

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
APRA										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	173,059	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		173,059
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	173,059									
Total Receipts	173,059	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	173,059
Resources Available:	346,118	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	346,118
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	48,293									
Commodities	1,700									
Capital Outlay	16,058									
Total Expenditures	66,051	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	66,051
Cash Balance Dec 31	280,067	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	280,067 **
									280,067	**

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Herington

will meet on 8/21/2023 at 6:00 PM at 17 N Broadway, Herington, KS 67449 for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Dickinson County (home county) Morris County

Revenue Neutral Rate*	78.390	Proposed Tax Rate	88.000
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Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

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