PROOF OF PUBLICATION

TATE OF KANSAS, OTTAWA COUNTY, ss:
ERIK SHUPE, being first duly sworn, says he is Publisher of The Minneapolis Messenger which is a weekly newspaper, printed
id of general circulation in said County of Ottawa, State of Kansas; that the annexed notice was published in said paper for one
nsecutive week, the first publication being on the 27th day of July 2023 and the last publication on the 27th day of July 2023 and
at said newspaper has been continuously and uninterruptedly published in said County during the period of 52 consecutive weeks
ior to the first publication of said notice, and said newspaper has been admitted to the mails as Second Class matter in said
unty.

Publisher

NANCY PARKS
My Appt. Exp. 10-30-23

Subscribed and sworn to before
me this 27th day of July 2023

Nancy Parks

(First published in the Minneapolis Messenger, Thursday, July 27, 2023)

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
City of Bennington
will meet on September 11, 2023 at 7:00 PM at Bennington 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 Bennington 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	202,977	29.630	288,500	29.563	331,781	144,892	33.003
Debt Service	8,160		10,471				
Library							
Parks and Rec	18,422	3.450	16,150	3.440	36,733		
Special Highway	26,133		26,200		17,983		
Water Tax Fund	82,233		50,000		113,755		
Water Fund	111,480		174,950		125,256		
Sewer Fund	69,488		72,850		140,053		
Landfill Fund	44,086		44,500		31,390		
Storm Sewer Fund	1		5,000		28,011		
Sewer Rehab Fund	5		5,000		73,071		
Alley Maintenance Fund	3,688		7,000		40,224		
Non-Budgeted Funds-A	49,375						
Non-Budgeted Funds-B	684						
Totals	616,709	33.100	632,521	33.003	958,214	144,892	33.003
					Revenue Neutral Rate**		29.060
Less Transfers	0		45,471		35,000		
Net Expenditure	616,709		587,050		923,214		
Total Tax Levied	119,636		127,358		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,429,639		3,863,910		4,390,276		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	16,000		8,000		0		
Revenue Bonds	0		0		0		
Other	7,492		0		0		
Lease Purchase Principal	23,492		0		0		
Total	46,984		8,000		0		

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

Adrienne Guillory-Lutz
City Official Title: City Clerk

State of Kansas
City

2024

CERTIFICATE

To the Clerk of Ottawa County, State of Kansas

We, the undersigned, officers of

City of Bennington

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)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	331,781	144,892	33.002
Debt Service	10-113	7			
Library	12-1220				
Parks and Rec	12-1927	8	36,733		
Special Highway		9	17,983		
Sales Tax Fund		9	113,733		
Water Fund		10	125,236		
Sewer Fund		10	140,052		
Landfill Fund		11	51,390		
Storm Sewer Fund		11	28,011		
Sewer Rehab Fund		12	73,071		
Alley Maintenance Fund		12	40,224		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		13a			
Totals		xxxxxx	958,214	144,892	33.002
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 29.060

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719
Email:
cityaid2019@gmail.com

Attest: _____ 2023

County Clerk

Governing Body

CPA Summary

City of Bennington

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	114,262	18,320	415	207	706	240
Debt Service						
Library						
Parks and Rec	13,296					
TOTAL	127,558	18,320	415	207	706	240

County Treas Motor Vehicle Estimate 18,320
County Treas Recreational Vehicle Estimate 415
County Treas 16/20M Vehicle Estimate 207
County Treas Commercial Vehicle Tax Estimate 706
County Treas Watercraft Tax Estimate 240

Motor Vehicle Factor 0.14362
Recreational Vehicle Factor 0.00325
16/20M Vehicle Factor 0.00162
Commercial Vehicle Factor 0.00553
Watercraft Factor 0.00188

City of Bennington

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 Fund	Capital Improve Res		25,000	25,000	KSA 12-1,118
General Fund	Capital Equip Res		10,000	10,000	KSA 12-1,117
Bond & Interest	General Fund		10,471		KSA 10-117a
	Totals	0	45,471	35,000	
	Adjustments				
	Adjusted Totals	0	45,471	35,000	

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

State of Kansas
City

City of Bennington

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:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0						
Total Indebtedness					0			0	0	0	0
								0	0	0	0

City of Bennington

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 As Beginning of 2023	Payments Due 2023	Payments Due 2024
				Totals	0	0	0

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

City of Bennington

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	38,812	71,367	51,841
Receipts:			
Ad Valorem Tax	98,737	114,262	xxxxxxxxxxxxxxxx
Delinquent Tax	2,368	2,000	2,000
Motor Vehicle Tax	17,502	18,211	18,320
Recreational Vehicle Tax	413	385	415
16/20M Vehicle Tax	1,266	196	207
Commercial Vehicle Tax	674	678	706
Watercraft Tax	169	173	240
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales & Use Taxes	38,164	39,000	30,000
Alcoholic Beverage Tax	9,496	5,598	10,960
Franchise Fees	44,012	44,000	44,500
Licenses and Permits	2,625	3,000	3,000
Swimming Pool Fees	9,482	12,000	12,000
Park and Rec Fees			1,200
Interest Income	515	1,000	1,000
Rental Income	1,134	1,000	1,500
Reimbursed Expenses	1,356	3,000	3,000
Gift and Donations	5,367	1,000	1,000
Other	2,232	5,000	5,000
Transfer from Bond & Interest		10,471	
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**235,512**	**260,974**	**135,048**
Resources Available:	**274,324**	**332,341**	**186,889**

City of Bennington

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	274,324	332,341	186,889
Expenditures:			
General Government	134,967	168,700	211,781
Governing Body	7,013	7,500	7,500
Municpal Court	951	1,300	1,300
Zoning Commission	3,104	3,000	3,200
Fire	0	1,000	1,000
Streets	0	5,000	10,000
Street Lights	7,127	8,000	8,000
Parks and Recreation	3,935	5,000	6,000
Swimming Pool	43,372	46,000	48,000
Debt Service	2,488	0	0
Transfers Out	0	35,000	35,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	202,957	280,500	331,781
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	202,957	280,500	331,781
Unencumbered Cash Balance Dec 31	71,367	51,841	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	298,353	282,654	331,781
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	331,781
		Tax Required	144,892
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	144,892

CPA Summary

City of Bennington

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	38,100	38,500	39,000
Contractual	62,935	63,000	63,000
Insurance	18,160	18,200	18,500
Commodities	12,164	15,000	15,000
Capital Outlay		30,000	72,281
Other	2,296	3,000	3,000
Refunds/Remittances	1,312	1,000	1,000
Total	134,967	168,700	211,781
Governing Body			
Salaries	7,013	7,500	7,500
Total	7,013	7,500	7,500
Municpal Court			
Salaries	951	1,300	1,300
Total	951	1,300	1,300
Zoning Commission			
Salaries	3,104	3,000	3,200
Total	3,104	3,000	3,200
Fire			
Contractual		1,000	1,000
Total	0	1,000	1,000
Streets			
Commodities		5,000	10,000
Total	0	5,000	10,000
Street Lights			
Contractual	7,127	8,000	8,000
Total	7,127	8,000	8,000
Parks and Recreation			
Salaries	3,935	5,000	6,000
Total	3,935	5,000	6,000
Page 1 - Total	157,097	199,500	248,781

City of Bennington 2024

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Swimming Pool			
Salaries	18,022	23,000	25,000
Contractual	6,966	7,000	7,000
Commodities	17,843	15,000	15,000
Other	250	1,000	1,000
Refunds/Remittances	291		
Total	43,372	46,000	48,000
Debt Service			
Lease Purchase Payment	2,459		
Debt Service Fees	29		
Total	2,488	0	0
Transfers Out			
Transfer to Cap Improve Res		25,000	25,000
Transfer to Cap Equip Res		10,000	10,000
Commodities			
Capital Outlay			
Total	0	35,000	35,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	45,860	81,000	83,000
Page 1 -Total	157,097	199,500	248,781
Grand Total	202,957	280,500	331,781

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

City of Bennington 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	9,215	9,028	0
Receipts:			
Ad Valorem Tax	5,898	0	xxxxxxxxxxxxxxxx
Delinquent Tax	208	270	
Motor Vehicle Tax	1,731	1,088	
Recreational Vehicle Tax	38	23	
16/20M Vehicle Tax	19	12	
Commercial Vehicle Tax	63	40	
Watercraft Tax	16	10	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,973	1,443	0
Resources Available:	17,188	10,471	0
Expenditures:			
Debt Service			
GO Bond Principal	8,080		
GO Bond Interest	80		
Transfers Out			
Transfer to General Fund		10,471	
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	8,160	10,471	0
Unencumbered Cash Balance Dec 31	9,028	0	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	17,320	10,646	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
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% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
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

CPA Summary

City of Bennington 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Parks and Rec	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	37,301	34,256	35,233
Receipts:			
Ad Valorem Tax	11,486	13,296	xxxxxxxxxxxxxxxx
Delinquent Tax	291	250	250
Motor Vehicle Tax	2,290	2,214	0
Recreational Vehicle Tax	51	39	0
16/20M Vehicle Tax	26	20	0
Commercial Vehicle Tax	83	86	0
Watercraft Tax	20	22	0
Parks & Rec Fees	1,130	1,200	1,500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	15,377	17,127	1,750
Resources Available:	52,678	51,383	36,983
Expenditures:			
Contractual	2,480	4,400	500
Commodities	1,023	7,500	7,500
Capital Outlay	14,884	1,750	26,233
Refunds/Remittances	35	2,500	2,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	18,422	16,150	36,733
Unencumbered Cash Balance Dec 31	34,256	35,233	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	61,764	56,998	36,733
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			36,733
Tax Required			0
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			0

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:			
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% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	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

CPA Summary

City of Bennington 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	19,659	10,943	1,423
Receipts:			
State of Kansas Gas Tax	16,869	16,680	16,560
County Transfers Gas		0	0
Reimbursed Expenses	548		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,417**	**16,680**	**16,560**
Resources Available:	**37,076**	**27,623**	**17,983**
Expenditures:			
Contractual	24,980	25,000	17,983
Commodities	1,153	1,200	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,133**	**26,200**	**17,983**
Unencumbered Cash Balance Dec 31	10,943	1,423	0
2022/2023/2024 Budget Authority Amoun	27,980	36,939	17,983

Adopted Budget

Sales Tax Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	89,397	63,733	63,733
Receipts:			
General Sales Tax	56,568	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**56,568**	**50,000**	**50,000**
Resources Available:	**145,965**	**113,733**	**113,733**
Expenditures:			
Capital Outlay	82,232	50,000	113,733
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**82,232**	**50,000**	**113,733**
Unencumbered Cash Balance Dec 31	63,733	63,733	0
2022/2023/2024 Budget Authority Amoun	137,619	139,397	113,733

CPA Summary

City of Bennington 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	27,503	21,526	15,956
Receipts:			
Water Services Charges	103,769	108,000	108,000
Bulk Water Sales	81	80	80
Other Utility Charges/Hookup Fees	1,133	1,200	1,200
SetOff Receipts	120		
Gifts and Donations	400		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**105,503**	**109,280**	**109,280**
Resources Available:	**133,006**	**130,806**	**125,236**
Expenditures:			
Salaries	56,550	57,000	57,500
Contractual	26,731	30,000	30,000
Commodities	18,445	18,000	19,000
Water Purchased RW#2	8,864	8,900	9,000
Capital Outlay			8,786
Refunds/Remittances	890	950	950
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**111,480**	**114,850**	**125,236**
Unencumbered Cash Balance Dec 31	21,526	15,956	0
2022/2023/2024 Budget Authority Amoun	149,821	136,853	125,236

Adopted Budget

Sewer Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	31,650	45,052	56,127
Receipts:			
Sewer Service Charges	82,180	83,000	83,000
Sewer Permits	125	125	125
Utility Hookup Charges	583	800	800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**82,888**	**83,925**	**83,925**
Resources Available:	**114,538**	**128,977**	**140,052**
Expenditures:			
Salaries	56,550	56,750	57,000
Contractual	11,932	15,000	20,000
Commodities	980	1,000	1,500
Capital Outlay			61,452
Refunds	24	100	100
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**69,486**	**72,850**	**140,052**
Unencumbered Cash Balance Dec 31	45,052	56,127	0
2022/2023/2024 Budget Authority Amoun	142,090	127,950	140,052

CPA Summary

City of Bennington

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Landfill Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	7,054	7,890	7,390
Receipts:			
Landfill Fees	43,961	44,000	44,000
Other	961		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	44,922	44,000	44,000
Resources Available:	51,976	51,890	51,390
Expenditures:			
Contractual	44,073	44,500	51,390
Refunds	13		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	44,086	44,500	51,390
Unencumbered Cash Balance Dec 31	7,890	7,390	0
2022/2023/2024 Budget Authority Amount	55,893	48,554	51,390

Adopted Budget

Storm Sewer Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	22,545	26,011	24,511
Receipts:			
Storm Water	3,467	3,500	3,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,467	3,500	3,500
Resources Available:	26,012	29,511	28,011
Expenditures:			
Contractual		5,000	5,000
Refunds	1		
Capital Outlay			23,011
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1	5,000	28,011
Unencumbered Cash Balance Dec 31	26,011	24,511	0
2022/2023/2024 Budget Authority Amount	25,006	28,545	28,011

CPA Summary

City of Bennington 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Rehab Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	26,617	43,521	55,571
Receipts:			
Sewer Rehab	16,909	17,050	17,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,909**	**17,050**	**17,500**
Resources Available:	**43,526**	**60,571**	**73,071**
Expenditures:			
Contractual		5,000	5,000
Refunds	5		
Capital Outlay			68,071
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5	5,000	73,071
Unencumbered Cash Balance Dec 31	43,521	55,571	0
2022/2023/2024 Budget Authority Amount	38,584	55,667	73,071

Adopted Budget

Alley Maintenance Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	40,455	47,224	40,224
Receipts:			
Alley Maintenance Fee	10,457		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,457**	**0**	**0**
Resources Available:	**50,912**	**47,224**	**40,224**
Expenditures:			
Contractual	1,570	2,000	2,500
Commodities	2,115	5,000	5,000
Capital Outlay			32,724
Refunds	3		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,688**	**7,000**	**40,224**
Unencumbered Cash Balance Dec 31	47,224	40,224	0
2022/2023/2024 Budget Authority Amount	55,214	54,739	40,224

CPA Summary

City of Bennington

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name: Northview Addition		(2) Fund Name: Park & Rec Grant Fund		(3) Fund Name: ARPA Grant Fund		(4) Fund Name: Capital Improve Res		(5) Fund Name: Capital Equip Res		
Unencumbered Cash Balance Jan 1	858	Unencumbered Cash Balance Jan 1	250	Unencumbered Cash Balance Jan 1	46,422	Unencumbered Cash Balance Jan 1	70,912	Unencumbered Cash Balance Jan 1	74,277	Total 192,719
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Grants	10,000	Grants	46,698					
Total Receipts	0	Total Receipts	10,000	Total Receipts	46,698	Total Receipts	0	Total Receipts	0	56,698
Resources Available:	858	Resources Available:	10,250	Resources Available:	93,120	Resources Available:	70,912	Resources Available:	74,277	249,417
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Water/Contractual	34,214			Commodities	7,503	
								Machinery & Equip	7,658	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	34,214	Total Expenditures	0	Total Expenditures	15,161	49,375
Cash Balance Dec 31	858	Cash Balance Dec 31	10,250	Cash Balance Dec 31	58,906	Cash Balance Dec 31	70,912	Cash Balance Dec 31	59,116	200,042 **
										200,042 **

**Note: These two block figures should agree.

CPA Summary

City of Bennington

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name: Capital Improve Bond		(2) Fund Name: Sales Tax Clearing		(3) Fund Name: Penalty Clearing		(4) Fund Name:		(5) Fund Name:		
Unencumbered Cash Balance Jan 1	315	Unencumbered Cash Balance Jan 1	105	Unencumbered Cash Balance Jan 1	46	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 466
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Sales Tax Clearing	700	Penalty Clearing	11					
Total Receipts	0	Total Receipts	700	Total Receipts	11	Total Receipts	0	Total Receipts	0	711
Resources Available:	315	Resources Available:	805	Resources Available:	57	Resources Available:	0	Resources Available:	0	1,177
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Sales Tax Clearing	684							
Total Expenditures	0	Total Expenditures	684	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	684
Cash Balance Dec 31	315	Cash Balance Dec 31	121	Cash Balance Dec 31	57	Cash Balance Dec 31	0	Cash Balance Dec 31	0	493 **
										493 **

**Note: These two block figures should agree.

CPA Summary

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF BENNINGTON, HEREBY NOTIFIES THE OTTAWA 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 33.003. The date of our hearing is September 11, 2023 at 7:00 PM and will be held at City Hall in Bennington, 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 7/10, 2023

(Seal)

Clerk or Officer of Governing Body

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Bennington

will meet on September 11, 2023 at 7:00 PM at Bennington 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 Bennington 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	202,957	29.650	280,500	29.563	331,781	144,892	33.003
Debt Service	8,160		10,471				
Library							
Parks and Rec	18,422	3.450	16,150	3.440	36,733		
Special Highway	26,133		26,200		17,983		
Sales Tax Fund	82,232		50,000		113,733		
Water Fund	111,480		114,850		125,236		
Sewer Fund	69,486		72,850		140,052		
Landfill Fund	44,086		44,500		51,390		
Storm Sewer Fund	1		5,000		28,011		
Sewer Rehab Fund	5		5,000		73,071		
Alley Maintenance Fund	3,688		7,000		40,224		
Non-Budgeted Funds-A	49,375						
Non-Budgeted Funds-B	684						
Totals	616,709	33.100	632,521	33.003	958,214	144,892	33.003
						*Revenue Neutral Rate***	*29.060*
Less: Transfers	0		45,471		35,000		
Net Expenditure	616,709		587,050		923,214		
Total Tax Levied	119,636		127,558		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,429,659		3,865,010		4,390,276		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	16,000	8,000	0
Revenue Bonds	0	0	0
Other	7,492	0	0
Lease Purchase Principal	23,492	0	0
Total	46,984	8,000	0

*Tax rates are expressed in mills

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

Adrianne Guillory-Luthi

City Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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

Adrianne Guillory-Luthi

City Official Title: City Clerk

Roll Call Vote

A Roll Call Vote of the Bennington Governing Body To Levy a Property Tax Exceeding the Revenue Neutral Rate

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

Resolution No. 2023-5

Governing Body Member	Yes	No	No Vote
Dennis D. Kelly	X		
Laura Bowers	X		
[illegible]	X		
[illegible]	X		
Judith Swaynty			X
TOTAL			

Certified:

_____

Resolution No. 2023-5

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

WHEREAS, the Revenue Neutral Rate for the City of Bennington was calculated as 29.060 mills by the Ottawa County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Bennington 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 Bennington, 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 BENNINGTON:

The City of Bennington shall levy a property tax rate exceeding the Revenue Neutral Rate of 29.060 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 11th day of September 2023 and SIGNED by the Mayor.

Judith Swaggerty
Mayor

Attested:

City Clerk