2024

CERTIFICATE

To the Clerk of Rawlins County, State of Kansas
We, the undersigned, officers of
City of Herndon
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)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	6	118,538	38,868	
Debt Service	10-113	7			
Library	12-1220	7	4,438		
Street & Alley	15-733	8	16,698	6,365	
		8			
Special Highway		9	4,692		
Electric Fund		9	293,469		
Water Fund		10	71,088		
Sewer Fund		10	103,408		
Trash Fund		11	16,892		
		11			
Non-Budgeted Funds-A		12			
Non-Budgeted Funds-B		12a			
Totals		xxxxxx	629,223	45,233	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			
RNR Hearing Notice		14			
Neighborhood Revitalization		15			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 53.959

Assisted by:
City Aid LLC

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

Attest: September 12th 2023
Rachel Tinsley
County Clerk

Governing Body

CLERK OF RAWLINS COUNTY SEAL KANSAS

CPA Summary

City of Herndon

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	30,580	3,569	56	138	0	25
Debt Service						
Library						
Street & Alley	7,579	884	14	34	0	6
TOTAL	38,159	4,453	70	172	0	31

County Treas Motor Vehicle Estimate	4,453				
County Treas Recreational Vehicle Estimate		70			
County Treas 16/20M Vehicle Estimate			172		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					31

Motor Vehicle Factor	0.11670				
Recreational Vehicle Factor		0.00183			
16/20M Vehicle Factor			0.00451		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00081

City of Herndon 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	Equipment Reserve	3,600	3,600	3,600	KSA 12,1-117
General Fund	Fire Equip Res	5,000	5,000	5,000	KSA 12,1-117
Electric Fund	Street & Alley	6,000	6,000	6,000	KSA 12-825d
Electric Fund	General Fund	30,000	30,000	30,000	KSA 12-825d
Electric Fund	Equipment Reserve	10,000	10,000	10,000	KSA 12-825d
	Totals	54,600	54,600	54,600	
	Adjustments*				
	Adjusted Totals	54,600	54,600	54,600	

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

City of Herndon

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:											
Series 2017 Water Project	10/1/2017	8/1/2037	1-3.75	325,000	250,000	2/1 & 8/1	8/1	7,650	15,000	7,313	15,000
Total G.O. Bonds					**250,000**			**7,650**	**15,000**	**7,313**	**15,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**250,000**			**7,650**	**15,000**	**7,313**	**15,000**

City of Herndon 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
John Deere Tractor	2/14/2023	60	1.90	28,794			5,759
Totals					**0**	**0**	**5,759**

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

City of Herndon 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	31,161	28,954	26,335
Receipts:			
Ad Valorem Tax	27,955	30,580	xxxxxxxxxxxxxxxxx
Delinquent Tax	517	1,500	1,500
Motor Vehicle Tax	5,307	4,646	3,569
Recreational Vehicle Tax	75	42	56
16/20M Vehicle Tax	158	141	138
Commercial Vehicle Tax			0
Watercraft Tax	30	22	25
Gross Earning (Intangible) Tax		501	0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	5,089	5,100	5,100
Local Sales Tax	8,971	9,000	9,000
Franchise Fees	2,329	2,350	2,350
Lease/Rental Income	3,000	3,000	3,000
Insurance Dividend	1,990	1,990	1,990
Interest Income	5,455	5,500	5,500
Fire Department	2,408	2,400	2,400
Reimbursed Expenses	36	200	200
Transfer from Electric	30,000	30,000	30,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-6,569	-6,674	-11,493
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**86,751**	**90,298**	**53,335**
Resources Available:	**117,912**	**119,252**	**79,670**

City of Herndon

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	117,912	119,252	79,670
Expenditures:			
General Government	74,006	76,817	101,938
Fire	6,352	6,500	7,000
Streets	0	1,000	1,000
Transfers Out	8,600	8,600	8,600
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	88,958	92,917	118,538
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**88,958**	**92,917**	**118,538**
Unencumbered Cash Balance Dec 31	28,954	26,335	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	145,089	125,458	118,538
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	118,538
		Tax Required	38,868
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	38,868

CPA Summary

City of Herndon 2024

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Personal Services	55,197	56,667	57,800
Contractual	14,457	15,000	15,000
Materials and Supplies	4,329	5,000	5,000
Remittances	23	150	150
Capital Outlay			23,988
Total	**74,006**	**76,817**	**101,938**
Fire			
Personal Services	517	1,000	1,000
Contractual	2,736	5,000	5,500
Materials and Supplies	3,099	500	500
Total	**6,352**	**6,500**	**7,000**
Streets			
Personal Services		1,000	1,000
Total	**0**	**1,000**	**1,000**
Transfers Out			
Transfer to Cap Equip Res	3,600	3,600	3,600
Transfer to Fire Equip Res	5,000	5,000	5,000
Total	**8,600**	**8,600**	**8,600**

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 Total	**88,958**	**92,917**	**118,538**

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

City of Herndon 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	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 Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Appropriations			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
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

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	169	338
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
County Tax	4,013	4,013	4,100
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,013**	**4,013**	**4,100**
Resources Available:	**4,013**	**4,182**	**4,438**
Expenditures:			
Appropriations	3,844	3,844	4,438
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**3,844**	**3,844**	**4,438**
Unencumbered Cash Balance Dec 31	169	338	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	3,844	3,844	4,438
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,438
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of Herndon 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Street & Alley**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	18,236	8,950	5,177
Receipts:			
Ad Valorem Tax	6,804	7,579	xxxxxxxxxxxxxxx
Delinquent Tax	59	100	100
Motor Vehicle Tax	406	1,152	884
Recreational Vehicle Tax	6	11	14
16/20M Vehicle Tax	18	35	34
Commercial Vehicle Tax	1		0
Watercraft Tax		5	6
Transfer from Electric	6,000	6,000	6,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,729	-1,655	-1,882
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,565**	**13,227**	**5,156**
Resources Available:	29,801	22,177	10,333
Expenditures:			
Personal Services	17,061	12,000	12,000
Contractual	2,646	3,000	2,198
Materials and Supplies	1,144	2,000	2,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**20,851**	**17,000**	**16,698**
Unencumbered Cash Balance Dec 31	8,950	5,177	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	24,323	26,098	16,698
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,698
		Tax Required	6,365
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	6,365

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	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:			
Cash Forward (2024 column)			
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 Herndon 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	6,874	3,732	1,172
Receipts:			
State of Kansas Gas Tax	3,378	3,540	3,520
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,378**	**3,540**	**3,520**
Resources Available:	**10,252**	**7,272**	**4,692**
Expenditures:			
Personal Services	1,094	1,600	1,600
Contractualt	3,102	1,500	1,500
Materials and Supplies	2,324	3,000	1,592
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,520**	**6,100**	**4,692**
Unencumbered Cash Balance Dec 31	3,732	1,172	0
2022/2023/2024 Budget Authority Amount	8,064	8,244	4,692

Adopted Budget

Electric Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	108,492	104,969	93,469
Receipts:			
Electric Service Charges	166,939	175,000	200,000
Reimbursed Expenses	531		
Special Assessments	2,139		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**169,609**	**175,000**	**200,000**
Resources Available:	**278,101**	**279,969**	**293,469**
Expenditures:			
Personal Services	2,028	2,500	2,500
Contractual	122,209	135,000	179,500
Materials and Supplies	2,895	3,000	5,000
Transfers Out			
Transfer to General Fund	30,000	30,000	30,000
Transfer to Street & Alley	6,000	6,000	6,000
Transfer to Equip Res	10,000	10,000	10,000
Capital Outlay			60,469
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**173,132**	**186,500**	**293,469**
Unencumbered Cash Balance Dec 31	104,969	93,469	0
2022/2023/2024 Budget Authority Amount	350,589	275,492	293,469

CPA Summary

City of Herndon 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	48,429	34,338	23,088
Receipts:			
Water Service Charges	45,976	48,000	48,000
Other Utility Charges	1,057		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**47,033**	**48,000**	**48,000**
Resources Available:	**95,462**	**82,338**	**71,088**
Expenditures:			
Personal Services	10,508	11,000	11,000
Contractual	25,437	20,000	20,000
Materials and Supplies	1,691	5,000	5,000
Remittances	538	600	600
Capital Outlay			12,175
Debt Service			
GO Bond Principal	15,000	15,000	15,000
GO Bond Interest	7,950	7,650	7,313
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**61,124**	**59,250**	**71,088**
Unencumbered Cash Balance Dec 31	34,338	23,088	0
2022/2023/2024 Budget Authority Amount	108,997	86,479	71,088

Adopted Budget **Sewer Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	57,891	69,758	81,408
Receipts:			
Sewer Service Charges	21,872	22,000	22,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,872**	**22,000**	**22,000**
Resources Available:	**79,763**	**91,758**	**103,408**
Expenditures:			
Personal Services	6,487	6,500	6,500
Contractual	3,512	3,750	4,000
Materials and Supplies	6	100	100
Capital Outlay			92,808
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,005**	**10,350**	**103,408**
Unencumbered Cash Balance Dec 31	69,758	81,408	0
2022/2023/2024 Budget Authority Amount	48,216	93,791	103,408

CPA Summary

City of Herndon 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	3,483	2,887	2,592
Receipts:			
Trash Service Charges	13,698	14,205	14,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,698**	**14,205**	**14,300**
Resources Available:	**17,181**	**17,092**	**16,892**
Expenditures:			
Contractual	14,294	14,500	16,892
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,294**	**14,500**	**16,892**
Unencumbered Cash Balance Dec 31	2,887	2,592	0
2022/2023/2024 Budget Authority Amount	17,717	17,783	16,892

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% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

0

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:		
Gravel Grant Fund		**Parks & Rec Fund**		**ARPA Funds**		**Capital Equip Res**		**Fire Equip Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	20,000	Cash Balance Jan 1	1,390	Cash Balance Jan 1	9,920	Cash Balance Jan 1	2,017	Cash Balance Jan 1	0	33,327
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Grants	9,919	Trans from Electric	10,000	Trans from General	5,000	
						Trans from General	3,600			
Total Receipts	0	Total Receipts	0	Total Receipts	9919	Total Receipts	13600	Total Receipts	5000	28,519
Resources Available:	20,000	Resources Available:	1,390	Resources Available:	19,839	Resources Available:	15,617	Resources Available:	5,000	61,846
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Materials & Supplies	20,000	Contractual	1,146							
		Materials & Supplies	74							
Total Expenditures	20,000	Total Expenditures	1,220	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	21,220
Cash Balance Dec 31	0	Cash Balance Dec 31	170	Cash Balance Dec 31	19,839	Cash Balance Dec 31	15,617	Cash Balance Dec 31	5,000	**40,626** **
										40,626 **

**Note: These two block figures should agree.

CPA Summary

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NON-BUDGETED FUNDS (B)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sales Tax Clearing		**Penalty Clearing**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	52	Cash Balance Dec 31	172	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		224
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sales Tax Clearing	1,840	Penalty Clearing	729							
Total Receipts	1,840	Total Receipts	729	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,569
Resources Available:	1,892	Resources Available:	901	Resources Available:	0	Resources Available:	0	Resources Available:	0	2,793
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Sales Tax Clearing	1,889	Penalty Clearing	382							
Total Expenditures	1,889	Total Expenditures	382	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,271
Cash Balance Dec 31	3	Cash Balance Dec 31	519	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	522 **
										522 **

** Note: These two block figures should agree.

CPA Summary

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Herndon

will meet on September 11, 2023 at 7:00 PM at Sunflower Villa 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 Herndon 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 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	88,958	36.271	92,917	36.254	118,538	38,868	54.959
Debt Service							
Library	3,844		3,844		4,438		
Street & Alley	20,851	8.994	17,000	8.986	16,698	6,365	9.000
Special Highway	6,520		6,100		4,692		
Electric Fund	173,132		186,500		293,469		
Water Fund	61,124		59,250		71,088		
Sewer Fund	10,005		10,350		103,408		
Trash Fund	14,294		14,500		16,892		
Non-Budgeted Funds-A	21,220						
Non-Budgeted Funds-B	2,271						
Totals	402,219	45.265	390,461	45.240	629,223	45,233	63.959
						*Revenue Neutral Rate***	*53.959*
Less: Transfers	54,600		54,600		54,600		
Net Expenditure	347,619		335,861		574,623		
Total Tax Levied	36,701		38,159		xxxxxxxxxxxxxxxxx		
Assessed Valuation	784,893		843,502		707,213		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	280,000	265,000	250,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	280,000	265,000	250,000

*Tax rates are expressed in mills

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

Kelsey Wahrman

Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
City of Herndon
will meet on at at 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
Rawlins County

Revenue Neutral Rate*	53.959	Proposed Tax Rate	63.959

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF HERNDON, HEREBY NOTIFIES THE RAWLINS 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 63.959. The date of our hearing is September 11, 2023 at 7:00 PM and will be held at Sunflower Villa in Herndon, Kansas.

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

WITNESS my hand and official seal on July 12, 2023.

(Seal)

Ilsen Wharman
Clerk or Officer of Governing Body

Affidavit of Publication

STATE OF KANSAS, RAWLINS COUNTY

Amy J. Mosley

being first duly sworn, deposes and says:

She is Advertising Manager

of the Rawlins County Square Deal, a weekly newspaper published in the State of Kansas and of general circulation in Rawlins County, Kansas, and that said newspaper is not a trade, religious nor fraternal publication.

The newspaper is a weekly newspaper published at least weekly 50 times a year, has been so published continuously and uninterruptedly in the county and state for a period of more than one year prior to the first publication of the notice; and has been admitted at the post office of Atwood in Rawlins County as second-class matter.

The attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper

for 1 consecutive weeks, the first publication

being made on the 27th day of July, 2023 with subsequent publications being made on the following dates:

_____, 2023

_____, 2023

_____, 2023

Amy J. Mosley

Subscribed and sworn to before me this 28th day of July, 2023.

Rosalie Russell Ross
Notary Public

My appointment expires: 4-17-2027

NOTARY PUBLIC - State of Kansas
ROSALIE RUSSELL ROSS
My Appt. Exp. _____

Printer's fee: $. 192.00

...Rawlins County Sq...
...July 27, 202...

NOTICE OF HEARING TO CONSIDER NET TAX RATE AND B...

...ing day of
City of Herndon
...will meet in Sec... at 7:00 PM at Studebaker Villa for the purp...
answering objections of taxpayers relative to the proposed use of funds, the amount of ad valorem
Detailed budget information is available in City Hall and will be available
BUDGET SUMMARY
Proposed Budget 2024 Expenditures and amount of 2023 Ad Valorem Tax establish the maxi...
Estimated tax Rate subject to change depending on the final assessed

	Prior Year A...	...Year Tax	...Year Estimate for 2023		
FUND	Expenditures	Rate*	Expenditures	Actual Tax Rate*	Budget ... Expen...
General	88,958	36,254	92,917	36.254	
Debt Service					
Library	3,847		6,843		
Street & Alley	20,...	...,...	17,400	8.986	
Special Highway	9,520		9,300		
Electric Fund	173,...		386,369		
Water Fund	61,...		50,250		
Sewer Fund	10,...		10,350		
Trash Fund	14,...		14,500		
Non-Budgeted Funds-A	21,...				
Non-Budgeted Funds-B	4,...				
Totals	492,...	...,265	367,461	45.240	
Less: Transfers	54,...		74,600		
Net Expenditure	34...		335,861		
Total Tax Levied	36,...		58,159		
Assessed Valuation	784,...		645,502		
Outstanding Indebtedness, January 1,	2021		2022		2023
G.O. Bonds	280,000		265,000		250,000
Revenue Bonds	0		0		0
Other	0		0		0
Lease Purchase Principal	0		0		0
Total	280,000		265,000		250,000

*Tax rates are expressed in mills
** Revenue Neutral Rate as defin...

Kelsey Wahrman
Official Title: City Clerk

Resolution No. 2023-01

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

WHEREAS, the Revenue Neutral Rate for the City of Herndon was calculated as 53.959 mills by the Rawlins County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Herndon 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 Herndon, 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 HERNDON:

The City of Herndon shall levy a property tax rate exceeding the Revenue Neutral Rate of 53.959 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.

Louis Toney
Mayor

Attested:
Kelsey Wahrman
City Clerk

Roll Call Vote

A Roll Call Vote of the Herndon 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. 2023-01

Governing Body Member	Yes	No	No Vote
Pat Allen	X		
LaVerne Frick	X		
Thomas Soiko	X		
Heather Wilson	X		
David Ketterl	X		
TOTAL	5	0	0

Certified:

Kelsey Wahrman