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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 2025; and (3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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	7	2,615,167	550,071 ~~568,314~~	43.483
Debt Service	10-113	8	195,170	57,356 ~~72,738~~	4.534
Library	12-1220	8	88,567	66,211 ~~85,189~~	5.234
Employee Benefit	12-101a	9	575,000	412,601 ~~360,136~~	32.616
Capital Improvement	12-1, 118	9	123,884		
Equipment Reserve	12-1, 117	10	128,159		
		10			
Special Highway		11	72,831		
Convention and Tourism		11	26,776		
Special Park		12	13,680		
Solid Waste		12	272,338		
Airport		13	367,551		
1980 and 2006 Sales Tax		13	369,496		
2010 Sales Tax		14			
Storm Water		14	96,250		
Police Diversion		15	20,141		
		15			
Light		16	4,714,947		
Water		18	1,353,353		
Sewer		20	425,190		
Non-Budgeted Funds-A		21			
				1,086,239	
Totals		xxxxxx	11,457,500	~~1,086,377~~	85.867
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		22		Dickinson County	11,301,987
RNR Hearing Notice				Morris County	1,348,268
Neighborhood Revitalization Rebate				0	
				0	
				Nov. 1, 2024 Total Assessed Valuation	12,650,255

Revenue Neutral Rate	85.867
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

DocuSigned by:
Eric Gares
A702354B56094C3...

Robbin Bell

Kenneth R. Stuntz

Attest: 10-1-2024

County Clerk

Governing Body

CPA Summary

State of Kansas
City

2025

AFFIDAVIT OF PUBLICATION

Legal Notice

(First Published in Dickinson County News Times on Wednesday, August 7, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

City of Herington

will meet on August 20, 2024 at 6:00 pm or soon thereafter at City Hall, 17 N Broadway, Herington, KS 67449 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 City Hall, 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,682,903	47.545	2,450,423	44.567	2,787,500	751,812	59.420
Debt Service	184,890	5.283	184,890	4.647	189,540	68,108	5.383
Library	83,342	6.823	86,415	5.364	88,567	85,189	6.733
Employee Benefit	434,279	23.613	441,000	33.429	575,000	360,136	28.464
Capital Improvement			25,000		97,884		
Equipment Reserve	35,307	1.321			133,159		
Special Highway	66,837		61,000		72,831		
Convention and Tourism	16,142		18,000		26,776		
Special Park	1,749		2,500		12,777		
Solid Waste	245,264		230,000		272,338		
Airport	168,513		213,250		367,551		
1980 and 2006 Sales Tax	200,000		200,000		369,496		
2010 Sales Tax	138,363						
Storm Water	62,722		54,800		80,300		
Police Diversion	1,112		6,500		10,141		
Light	2,704,707		3,730,183		4,629,947		
Water	1,174,680		1,112,596		1,347,131		
Sewer	399,640		370,375		425,190		
Non-Budgeted Funds-A	181,176						
Totals	8,781,626	84.585	9,186,932	88.007	11,486,028	1,265,245	100.000
					Revenue Neutral Rate **		85.867
Less: Transfers	461,380		461,000		761,000		
Net Expenditure	8,320,246		8,725,932		10,725,028		
Total Tax Levied	967,673		1,086,377		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	11,440,418		12,344,435		12,652,469		
Outstanding Indebtedness, January 1.	2022		2023		2024		
G.O. Bonds	10,045,000		730,000		630,000		
Revenue Bonds	0		0		5,122,457		
Other	5,552,624		5,790,370		0		
Lease Purchase Principal	413,790		489,511		369,910		
Total	16,011,414		7,009,881		6,122,367		

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

Megan Lawrenz
City Official Title: City Clerk

STATE OF KANSAS , DICKINSON COUNTY, ss

Brandy Sensmeier, being first duly sworn deposes and says she is one of the editors publishers, or printers of the **DICKINSON COUNTY NEWS-TIMES**, formerly known as THE HERINGTON TIMES, a weekly newspaper printed in the State of Kansas and published in and of general circulation in Dickinson County, Kansas, with a general paid circulation on a yearly basis in Dickinson County, Kansas and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper: is published weekly at least 50 times a year, has been continuously and uninterruptedly published in said county during the period of fifty two (52) consecutive weeks immediately prior to the first publication of the notice hereinafter mentioned, and has been admitted at the Post Office of Herington Kansas, in said 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 one (1) week, the publication thereof being made as aforesaid on the 7th day of August, 2024.

Brandy Sensmeier

Subscribed and sworn before me on this 9th day of August, 2024

Lauren E Houchens
Notary Public

My commission expires:

11/17/23

NOTARY PUBLIC - State of Kansas
Lauren E. Houchens
My Appt. Expires 11/17/23

City of Herington 2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	550,148	56,894	1,043	1,645	1,905	209
Debt Service	57,356	5,931	109	172	198	22
Library	66,212	6,847	125	198	229	25
Employee Benefit	412,661	42,675	782	1,234	1,428	156
Capital Improvement						
Equipment Reserve						
TOTAL	1,086,377	112,347	2,059	3,249	3,760	412

County Treas Motor Vehicle Estimate 112,347

County Treas Recreational Vehicle Estimate 2,059

County Treas 16/20M Vehicle Estimate 3,249

County Treas Commercial Vehicle Tax Estimate 3,760

County Treas Watercraft Tax Estimate 412

Motor Vehicle Factor 0.10341

Recreational Vehicle Factor 0.00190

16/20M Vehicle Factor 0.00299

Commercial Vehicle Factor 0.00346

Watercraft Factor 0.00038

City of Herington 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Electric Fund	Bond and Interest Fund	111,000	111,000	111,000	Ordinance
Electric Fund	General Fund	150,380	150,000	300,000	12-825d
2006 Sales Tax	General Fund	200,000	200,000	300,000	Ordinance
General Fund	Equipment Reserve	0	25,000	20,000	12-1117
General Fund	Capital Improvement	15,000	25,250	50,000	12-1117
2010 Sales Tax	General Fund	0	138,363	0	Ordinance
	Totals	476,380	649,613	781,000	
	Adjustments*				
	Adjusted Totals	476,380	649,613	781,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Herington 2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Electric Refunding	8/28/2014	3/1/2025	1.0-2.8	945,000	205,000	9/1;3/1	3/1	4,340	100,000	1,470	105,000
Go Refunding and Improven	9/15/2017	10/1/2028	3.00	725,000	425,000	4/1;10/1	10/1	10,800	70,000	8,700	70,000
Total G.O. Bonds					**630,000**			**15,140**	**170,000**	**10,170**	**175,000**
Revenue Bonds:											
KWPCRL 20 1203-01	10/7/2005	9/1/2025	2.58	596,722	57,925	3/1;9/1	3/1;9/1	1,370	39,715	253	19,857
KPWSL 2357	7/14/2004	2/1/2027	3.33	1,222,806	244,268	2/1;8/1	2/1;8/1	11,697	86,746	4,850	86,746
KPWSL 2927 Series A	7/26/2024	7/26/2064	2.75	2,728,625	2,728,625	7/26	7/26	0	0	75,037	38,311
KPWSL 2927 Series B	7/26/2024	7/26/2064	1.25	1,387,000	1,387,000	7/26	7/26	0	0	17,338	26,950
KWPCRL C20 2040 01	11/5/2020	3/1/2042	1.34	946,000	704,639	3/1;9/1	3/1;9/1	1,565	46,306	1,479	38,533
Total Revenue Bonds					**5,122,457**			**14,632**	**172,767**	**98,956**	**210,396**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**5,752,457**			**29,772**	**342,767**	**109,126**	**385,396**

City of Herington

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2024	Payments Due 2024	Payments Due 2025
Street Sweeper	6/1/2019	84	4.52	185,000	58,458	30,750	30,750
Fire Equipment	8/15/2021	120	3.19	242,649	201,452	30,000	30,000
Chief's Truck	8/1/2022	120	4.54	110,000	110,000	13,932	13,932
				Totals	**369,910**	**74,682**	**74,682**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of Herington
Dickinson County

As provided in KSA 75-2553 *et seq* ., two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$66,212	$85,189
Delinquent Tax	$7,805	$4,000
Motor Vehicle Tax	$150	$6,847
Recreational Vehicle Tax	$175	$125
16/20M Vehicle Tax	$0	$198
TOTAL TAXES	$74,342	$96,359
Difference in Total Taxes:	$22,017	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$12,344,435	$12,652,469
Did Assessed Valuation Decrease?	No	
Levy Rate	5.364	6.733
Difference in Levy Rate:	1.369	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance

City of Herington 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	207,123	282,446	125,254
Receipts:			
Ad Valorem Tax	472,708	550,148	xxxxxxxxxxxxxxxx
Delinquent Tax	32,316	30,000	30,000
Motor Vehicle Tax	69,228	60,000	56,894
Recreational Vehicle Tax	837	1,044	1,043
16/20M Vehicle Tax	1,255	1,219	1,645
Commercial Vehicle Tax		1,922	1,905
Watercraft Tax		251	209
Gross Earning (Intangible) Tax		0	0
LAVTR		0	
City and County Revenue Sharing		0	
Special Assessments	3,305	3,000	3,000
Local Alcoholic Liquor	4,670	5,000	5,903
Compensating Use Tax	99,335	110,000	100,000
Local Sales Tax	344,367	360,000	360,000
Highway Connecting Links	15,340	20,000	15,000
Fire Contracts	41,836	45,500	45,000
Franchise Tax	100,744	100,000	100,000
Licenses and Permits	21,068	25,000	25,000
Cemetary Services	3,675	5,000	5,000
Pool	18,911	22,000	20,000
Court	19,133	50,000	50,000
Homestead Rent	187,222	175,000	185,000
Hilltop Revenue	103,286	170,000	100,000
Fines, Forfeitures and Penalties	24,833	25,000	25,000
Other Rentals	16,050	25,000	20,000
Interest on Idle Funds	148,763	128,000	130,000
Reimbursed Expense	235,099	25,000	25,000
Sale of Surplus Property	0	1,000	1,000
Grant Income	441,133	10,000	10,000
Donations and Memorials	700	0	0
Transfer from 2006 Sales Tax Fund	200,000	200,000	300,000
Transfer from 2010 Sales Tax Fund	0	0	0
Transfer from Light Fund	150,380	150,000	300,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,921	0
Miscellaneous	2,032	10,000	5,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,758,226**	**2,307,163**	**1,921,599**
Resources Available:	**2,965,349**	**2,589,609**	**2,046,853**

City of Herington

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual Actual for 2023	Current Year Estimate Estimate for 2024	Proposed Budget Year Year for 2025
Resources Available:	2,965,349	2,589,609	2,046,853
Expenditures:			
General Admin	150131	147750	151600
Police	541994	654160	654465
Fire	961063	389782	474182
Street	324449	420663	353630
Parks and Cemetary	47366	56150	57150
Community Building	41094	59100	55610
Municipal Court	38031	46450	50180
Lakes	76006	125150	102160
Pool	78748	83300	92580
Homestead Village	138351	107150	136955
Hilltop	226953	274450	316655
Special Projects	58717	50000	0
Transfers	0	50250	70000
Cash Forward	0	0	100000
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	2682903	2464355	2615167
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,682,903**	**2,464,355**	**2,615,167**
Unencumbered Cash Balance Dec 31	282,446	125,254	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,922,309	2,600,423	2,615,167
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,615,167
		Tax Required	568,314
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	568,314

CPA Summary

City of Herington 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,213	1,090	0
Receipts:			
Ad Valorem Tax	49,187	57,356	xxxxxxxxxxxxxxx
Delinquent Tax	9,828	9,431	5,000
Motor Vehicle Tax	7,457	6,043	5,931
Recreational Vehicle Tax	128	116	109
16/20M Vehicle Tax	167	135	172
Commercial Vehicle Tax		214	198
Watercraft Tax		28	22
Transfer from Electric	111,000	111,000	111,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-273	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**177,767**	**184,050**	**122,432**
Resources Available:	**185,980**	**185,140**	**122,432**
Expenditures:			
Principal - GO Electric Refinance - 08/28/1	100,000	100,000	105,000
Interest - GO Electric Refinance - 08/28/14	7,140	4,340	1,470
Principal - GO Imp/Ref 9/15/17	65,000	70,000	70,000
Interest - GO Imp/Ref 9/15/17	12,750	10,800	8,700
Cash Reserve (2025 column)			10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**184,890**	**185,140**	**195,170**
Unencumbered Cash Balance Dec 31	1,090	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	184,890	185,140	195,170
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	195,170
		Tax Required	72,738
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	72,738

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	-8,046
Receipts:			
Ad Valorem Tax	70,692	66,212	xxxxxxxxxxxxxxx
Delinquent Tax	4,705	4,000	4,000
Motor Vehicle Tax	7,638	7,805	6,847
Recreational Vehicle Tax	131	150	125
16/20M Vehicle Tax	176	175	198
Commercial Vehicle Tax		276	229
Watercraft Tax		36	25
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-285	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**83,342**	**78,369**	**11,424**
Resources Available:	**83,342**	**78,369**	**3,378**
Expenditures:			
Library Appropriation	83,342	86,415	88,567
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**83,342**	**86,415**	**88,567**
Unencumbered Cash Balance Dec 31	0	-8,046	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	80,075	86,415	88,567
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	88,567
See Tab D		Tax Required	85,189
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	85,189

CPA Summary

City of Herington 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	43,818	99,850	133,589
Receipts:			
Ad Valorem Tax	244,326	412,661	xxxxxxxxxxxxxxxx
Delinquent Tax	20,848	20,000	20,000
Motor Vehicle Tax	41,556	27,013	42,675
Recreational Vehicle Tax	712	519	782
16/20M Vehicle Tax	663	606	1,234
Commercial Vehicle Tax		955	1,428
Watercraft Tax		125	156
KMU Dividend Check	18,306	15,000	15,000
Transfer from Light Fund	100,000		
Transfer from 2010 Sales Tax	63,900		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,140	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**490,311**	**474,739**	**81,275**
Resources Available:	534,129	574,589	214,864
Expenditures:			
Health Insurance	187,536	205,000	260,000
Social Security and Medicare	70,939	72,000	75,000
Workmans Compensation	31,919	24,000	35,000
KPERS	38,130	40,000	45,000
KP&F	98,353	95,000	105,000
Unemployment Insurance	7,402	5,000	5,000
Cash Reserve (2025 column)			50,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**434,279**	**441,000**	**575,000**
Unencumbered Cash Balance Dec 31	99,850	133,589	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	425,000	476,000	575,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	575,000
		Tax Required	360,136
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	360,136

Adopted Budget **Capital Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	52,425	69,634	71,384
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from General Fund	15,000	25,250	50,000
Interest on Idle Funds	2,209	1,500	1,500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**17,209**	**26,750**	**51,500**
Resources Available:	**69,634**	**96,384**	**122,884**
Expenditures:			
Capital Improvements		25,000	
Cash Reserve (2025 column)			122,884
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**25,000**	**122,884**
Unencumbered Cash Balance Dec 31	69,634	71,384	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	66,375	125,675	122,884
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	122,884
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Herington 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	95,730	77,395	106,094
Receipts:			
Ad Valorem Tax	13,914	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	65	65	65
Motor Vehicle Tax		1,511	
Recreational Vehicle Tax		29	
16/20M Vehicle Tax		34	
Commercial Vehicle Tax		53	
Watercraft Tax		7	
Transfer from General Fund		25,000	20,000
Interest on Idle Funds	2,993	2,000	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**16,972**	**28,699**	**22,065**
Resources Available:	**112,702**	**106,094**	**128,159**
Expenditures:			
Capital Outlay	21,071		
Lease Payment - Watch Guard	14,236		
Cash Reserve (2025 column)			128,159
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**35,307**	**0**	**128,159**
Unencumbered Cash Balance Dec 31	77,395	106,094	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	16,236	124,836	128,159
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	128,159
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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 I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

CPA Summary

City of Herington 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,954	11,041	11,461
Receipts:			
State of Kansas Gas Tax	56,924	61,420	61,370
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**56,924**	**61,420**	**61,370**
Resources Available:	**77,878**	**72,461**	**72,831**
Expenditures:			
Commodities	49,837	54,000	55,000
Street Improvements	17,000	7,000	7,000
Cash Reserve (2025 column)			10,831
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**66,837**	**61,000**	**72,831**
Unencumbered Cash Balance Dec 31	11,041	11,461	0
2023/2024/2025 Budget Authority Amount	71,194	72,960	72,831

Adopted Budget **Convention and Tourism**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	19,719	14,776	13,776
Receipts:			
Guest Tax	11,199	17,000	13,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,199**	**17,000**	**13,000**
Resources Available:	**30,918**	**31,776**	**26,776**
Expenditures:			
Contractual	16,142	18,000	15,000
Cash Reserve (2025 column)			11,776
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**16,142**	**18,000**	**26,776**
Unencumbered Cash Balance Dec 31	14,776	13,776	0
2023/2024/2025 Budget Authority Amount	31,349	36,719	26,776

CPA Summary

City of Herington 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Park**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	362	3,283	7,777
Receipts:			
Liquor Tax	4,670	6,994	5,903
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,670**	**6,994**	**5,903**
Resources Available:	**5,032**	**10,277**	**13,680**
Expenditures:			
Capital Outlay	1,749	2,500	5,000
Cash Reserve (2025 column)			8,680
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,749**	**2,500**	**13,680**
Unencumbered Cash Balance Dec 31	3,283	7,777	0
2023/2024/2025 Budget Authority Amoun	3,363	7,356	13,680

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,206	17,338	27,338
Receipts:			
User Charge	244,396	240,000	245,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**244,396**	**240,000**	**245,000**
Resources Available:	**262,602**	**257,338**	**272,338**
Expenditures:			
Contractual	245,264	230,000	245,000
Cash Reserve (2025 column)			27,338
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**245,264**	**230,000**	**272,338**
Unencumbered Cash Balance Dec 31	17,338	27,338	0
2023/2024/2025 Budget Authority Amoun	280,107	278,206	272,338

CPA Summary

City of Herington 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	-18,897	253,301	203,551
Receipts:			
Rental Income	135,559	110,000	110,000
Reimbursed Expense	43,922	50,000	50,000
Grant Income	252,775		
Interest on Idle Funds	8,455	3,500	4,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**440,711**	**163,500**	**164,000**
Resources Available:	**421,814**	**416,801**	**367,551**
Expenditures:			
Salaries	17,006	15,000	20,000
Contractual	92,252	124,750	140,250
Commodities	56,187	73,500	85,500
Sales Tax	3,068		4,000
Cash Reserve (2025 column)			117,801
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**168,513**	**213,250**	**367,551**
Unencumbered Cash Balance Dec 31	253,301	203,551	0
2023/2024/2025 Budget Authority Amount	560,227	297,753	367,551

Adopted Budget **1980 and 2006 Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	267,456	239,496	204,496
Receipts:			
Local Sales Tax	132,506	130,000	130,000
Compensating Use Tax	39,534	35,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**172,040**	**165,000**	**165,000**
Resources Available:	**439,496**	**404,496**	**369,496**
Expenditures:			
Transfer to General Fund	200,000	200,000	300,000
Cash Reserve (2025 column)			69,496
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**200,000**	**200,000**	**369,496**
Unencumbered Cash Balance Dec 31	239,496	204,496	0
2023/2024/2025 Budget Authority Amount	479,766	277,456	369,496

CPA Summary

City of Herington 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **2010 Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	138,363	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**138,363**	**0**	**0**
Expenditures:			
Employee Benefit Fund	63,900		
Storm Water Drainage Fund	49,463		
UPTICC Fund	25,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**138,363**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	138,363	0

See Tab A

Adopted Budget **Storm Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	-18,604	25,000	41,250
Receipts:			
Special Assessments	47,832	48,000	48,000
Delinquent Special Assessments	9,031	7,000	7,000
Transfer from 2010 Sales Tax	49,463		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**106,326**	**55,000**	**55,000**
Resources Available:	**87,722**	**80,000**	**96,250**
Expenditures:			
Salaries	21,657		
Lease Payment - Street Sweeper	30,750	30,750	30,750
Drainage Improvements	10,315	8,000	20,000
Cash Reserve (2025 column)			45,500
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**62,722**	**38,750**	**96,250**
Unencumbered Cash Balance Dec 31	25,000	41,250	0
2023/2024/2025 Budget Authority Amoun	51,000	55,000	96,250

See Tab A

CPA Summary

City of Herington 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Police Diversion**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	6,641	10,141
Receipts:			
Diversion	950	5,000	5,000
Opioid Settlement	6,803	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,753**	**10,000**	**10,000**
Resources Available:	**7,753**	**16,641**	**20,141**
Expenditures:			
Training		2,500	2,500
Equipment		2,500	2,500
Opioid Expense	1,112	1,500	1,500
Cash Reserve (2025 column)			13,641
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,112**	**6,500**	**20,141**
Unencumbered Cash Balance Dec 31	6,641	10,141	0
2023/2024/2025 Budget Authority Amoun	10,000	10,000	20,141

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	0

CPA Summary

City of Herington 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Light**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,832,017	2,180,130	1,694,947
Receipts:			
Sales	2,846,654	3,100,000	2,900,000
Other Charges	138,079	100,000	100,000
Franchise, Licenses, Permits	22,279	25,000	25,000
Reimbursed Expense	31,683	15,000	15,000
Grants			
Interest on Idle Funds			
Miscellaneous	14,125	5,000	5,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,052,820**	**3,245,000**	**3,045,000**
Resources Available:	**4,884,837**	**5,425,130**	**4,739,947**
Expenditures:			
General Administration	609,658	592,500	748,500
Production	1,141,977	1,873,086	1,902,959
Distribution	484,370	869,397	1,063,766
Non Operating	468,702	395,200	546,000
Cash Reserve (2025 column)			453,722
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,704,707**	**3,730,183**	**4,714,947**
Unencumbered Cash Balance Dec 31	2,180,130	1,694,947	25,000
2023/2024/2025 Budget Authority Amount	3,922,906	4,778,365	4,714,947

CPA Summary

City of Herington 2025

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Admin			
Salaries	482,400	453,000	549,000
Contractual	103,932	107,500	162,500
Commodities	13,660	15,500	19,000
Capital Outlay	9,666	16,500	18,000
Total	**609,658**	**592,500**	**748,500**
Production			
Salaries	25,661	20,194	28,399
Contractual	1,103,114	1,480,936	1,482,448
Commodities	13,202	26,556	28,672
Capital Outlay		345,400	363,440
Total	**1,141,977**	**1,873,086**	**1,902,959**
Distribution			
Salaries	249,637	346,280	384,416
Contractual	33,976	73,765	91,350
Commodities	188,467	288,137	323,785
Capital Outlay		117,000	220,000
Other Expenses		17,250	17,250
Sales Tax Payable	12,290	26,965	26,965
Total	**484,370**	**869,397**	**1,063,766**
Non Operating			
Payroll	24,673	19,200	20,000
Sales Tax Payable	82,649	115,000	115,000
Transfer to General Fund	150,380	150,000	300,000
Transfer to Bond and Interest Fund	111,000	111,000	111,000
Transfer to Employee Benefit Fund	100,000		
Total	**468,702**	**395,200**	**546,000**
Cash Forward			
Cash Forward			478,722
Total	**0**	**0**	**478,722**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page Total	**2,704,707**	**3,730,183**	**4,739,947**

City of Herington 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	466,035	372,949	424,353
Receipts:			
User Charges	836,417	888,000	888,000
Other	31,628	33,000	33,000
Loan Proceeds	209,058	235,000	
Reimbursed Expense	2,234	6,000	6,000
Interest on Idle Funds			
Miscellaneous	2,257	2,000	2,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,081,594**	**1,164,000**	**929,000**
Resources Available:	**1,547,629**	**1,536,949**	**1,353,353**
Expenditures:			
General Administration	65,953	65,300	92,700
Production	364,532	352,400	393,950
Distribution	310,764	576,150	589,100
Non-Operating Expense	433,431	118,746	277,381
Cash Reserve (2025 column)			222
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,174,680**	**1,112,596**	**1,353,353**
Unencumbered Cash Balance Dec 31	372,949	424,353	0
2023/2024/2025 Budget Authority Amount	1,534,607	1,398,839	1,353,353

CPA Summary

City of Herington 2025

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Admin			
Salaries	28,631	26,000	32,900
Contractual	35,989	34,500	55,000
Commodities	1,333	4,800	4,800
Capital Outlay			
Total	**65,953**	**65,300**	**92,700**
Production			
Salaries	114,448	116,000	136,000
Contractual	34,727	28,600	32,200
Commodities	190,327	182,800	160,750
Capital Outlay	25,030	25,000	65,000
Total	**364,532**	**352,400**	**393,950**
Distribution			
Salaries	139,737	190,500	193,400
Contractual	9,643	23,100	23,150
Commodities	120,766	172,150	162,150
Capital Outlay	40,618	190,400	210,400
Total	**310,764**	**576,150**	**589,100**
Non Operating			
Sales Tax	14,928	17,000	17,000
Payroll Expense	10,429	10,000	11,000
Water Protection Fee	2,681	5,000	5,000
KPWS 2357	209,058	86,746	86,746
KPWS 2927	196,335		157,635
Total	**433,431**	**118,746**	**277,381**
Cash Forward			
Cash Forward			222
Total	**0**	**0**	**222**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page Total	**1,174,680**	**1,112,596**	**1,353,353**

City of Herington 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	181,211	43,652	277
Receipts:			
User Charges	259,963	322,000	420,000
Interest on Idle Funds			
Miscellaneous	2,118	5,000	5,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**262,081**	**327,000**	**425,000**
Resources Available:	**443,292**	**370,652**	**425,277**
Expenditures:			
Salaries	104,019	114,500	155,000
Contractual	47,299	39,275	52,050
Commodities	53,227	45,000	76,750
Capital Outlay	101,117	78,000	83,000
KWPCR Loan Payment C20 2040-01	93,978	54,100	38,533
KWPCR Loan Payment C20 1203-01		39,500	19,857
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**399,640**	**370,375**	**425,190**
Unencumbered Cash Balance Dec 31	43,652	277	87
2023/2024/2025 Budget Authority Amount	488,806	389,655	425,190

CPA Summary

City of Herington

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cemetary Perpetual		**illtop/Homestead Deposi**		**Donations**		**American Rescue Plan**		**UPTICC Grant**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	151,091	Cash Balance Jan 1	1,429	Cash Balance Jan 1	40,774	Cash Balance Jan 1	280,067	Cash Balance Jan 1	0	473,361
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Perpetual Care	2,381	Interest	907					Transfer from 2010 Sal	25,000	
Cemetary Lots	1,200									
Interest	96									
Total Receipts	3,677	Total Receipts	907	Total Receipts	0	Total Receipts	0	Total Receipts	25,000	29,584
Resources Available:	154,768	Resources Available:	2,336	Resources Available:	40,774	Resources Available:	280,067	Resources Available:	25,000	502,945
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Maintenance	1,774			Contractual Services	25,628	Contractual Services	128,774	Incentive Grants	25,000	
Total Expenditures	1,774	Total Expenditures	0	Total Expenditures	25,628	Total Expenditures	128,774	Total Expenditures	25,000	181,176
Cash Balance Dec 31	152,994	Cash Balance Dec 31	2,336	Cash Balance Dec 31	15,146	Cash Balance Dec 31	151,293	Cash Balance Dec 31	0	**321,769** **
										321,769 **

**Note: These two block figures should agree.

CPA Summary

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. E**quipment reserve fund.** Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. **Sewerage system reserve fund.** The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. N**eighborhood revitalization fund.** After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.