2026

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
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	140,182	45,567	60.374
Street & Alley	15-733	7	20,091	6,786	8.991
Library	12-1220	7	4,100		
Special Highway		8	5,855		
Electric Fund		8	294,759		
Water Fund		9	81,257		
Sewer Fund		9	122,919		
Trash Fund		10	14,669		
		10			
Non-Budgeted Funds-A		11a			
Non-Budgeted Funds-B		11b			
Totals		xxxxx	683,832	52,353	109.365
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			754,745
RNR Hearing Notice					
Neighborhood Revitalization		13			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	68.471
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder,SD 57719

Email:
cityaid2019@gmail.com

Attest: September 10th 2025
Rachel Emily
County Clerk

CLERK OF RAWLINS COUNTY SEAL KANSAS

Governing Body

CPA Summary

City of Herndon

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	44,973	4,769	37	209	0	63
Street & Alley	6,705	711	6	31	0	9
Library						
TOTAL	51,678	5,480	43	240	0	72

County Treas Motor Vehicle Estimate	5,480				
County Treas Recreational Vehicle Estimate		43			
County Treas 16/20M Vehicle Estimate			240		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					72

Motor Vehicle Factor	0.10604				
Recreational Vehicle Factor		0.00083			
16/20M Vehicle Factor			0.00464		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00139

City of Herndon 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General Fund	Capital Equip Res	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	Capital Equip Res	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 2025 and/or 2026 from a non-budgeted fund.

City of Herndon

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2017 Water Proj	10/1/2017	8/1/2037	1.0-3.75	325,000	220,000	2/1 & 8/1	8/1	6,975	15,000	6,600	15,000
Total G.O. Bonds					**220,000**			**6,975**	**15,000**	**6,600**	**15,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Revolving Loan-Sewer	3/1/2025	9/1/2044	2.14	157,487	157,487	3/1 & 9/1	3/1 & 9/1	3,336	6,384	3,199	6,522
Total Other					**157,487**			**3,336**	**6,384**	**3,199**	**6,522**
Total Indebtedness					**377,487**			**10,311**	**21,384**	**9,799**	**21,522**

City of Herndon

2026

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, 2025	Payments Due 2025	Payments Due 2026
John Deere Front Loader	2/14/2023	60	1.90	28,794	23,035	5,759	5,759
Totals					**23,035**	**5,759**	**5,759**

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

City of Herndon 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	34,967	31,690	31,933
Receipts:			
Ad Valorem Tax	37,631	44,973	xxxxxxxxxxxxxxxx
Delinquent Tax	992	1,500	1,000
Motor Vehicle Tax	4,860	6,995	4,769
Recreational Vehicle Tax	56	78	37
16/20M Vehicle Tax	161	165	209
Commercial Vehicle Tax			0
Watercraft Tax	50	52	63
Gross Earning (Intangible) Tax		899	876
Compensating Use Tax	5,530	5,400	5,400
Local Sales Tax	9,341	9,000	9,000
Insurance Dividend	1,143	2,000	2,000
Franchise Fees	1,525	2,350	1,500
Lease/Rental Income	4,100	3,600	4,000
Court Fees	108	100	150
Interest Income	13,483	14,500	13,500
Reimbursed Expenses	950	200	1,000
Transfer from Electric	30,000	30,000	30,000
Other	66	2,000	2,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-10,997	-12,531	-12,822
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**98,999**	**111,281**	**62,682**
Resources Available:	**133,966**	**142,971**	**94,615**

City of Herndon

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	133,966	142,971	94,615
Expenditures:			
General Government	90,093	92,338	97,000
Fire	3,583	5,100	5,100
Streets	0	5,000	10,000
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	102,276	111,038	120,700
Cash Reserve (2026 column)			19,482
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**102,276**	**111,038**	**140,182**
Unencumbered Cash Balance Dec 31	31,690	31,933	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	118,538	138,520	140,182
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	140,182
		Tax Required	45,567
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	45,567

CPA Summary

City of Herndon 2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	71,493	73,638	75,000
Contractual	16,189	16,200	16,500
Commodities	2,081	2,000	5,000
Remittances	330	500	500
Total	**90,093**	**92,338**	**97,000**
Fire			
Salaries	786	1,600	1,600
Contractual	2,797	3,000	3,000
Commodities		500	500
Total	**3,583**	**5,100**	**5,100**
Streets			
Salaries		5,000	10,000
Total	**0**	**5,000**	**10,000**
Transfers Out			
Trans to Cap Equip Res	3,600	3,600	3,600
Trans 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	**102,276**	**111,038**	**120,700**

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

City of Herndon 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Street & Alley	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,975	4,108	3,310
Receipts:			
Ad Valorem Tax	5,973	6,705	xxxxxxxxxxxxxxxx
Delinquent Tax	191	150	150
Motor Vehicle Tax	1,205	1,145	711
Recreational Vehicle Tax	14	13	6
16/20M Vehicle Tax	40	27	31
Commercial Vehicle Tax			0
Watercraft Tax	13	9	9
Transfer from Electric	6,000	6,000	6,000
Other		5,000	5,000
Neighborhood Revitalization Rebate	-1,875	-1,868	-1,912
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,561**	**17,181**	**9,995**
Resources Available:	**17,536**	**21,289**	**13,305**
Expenditures:			
Salaries	10,965	11,979	11,979
Contractual	1,760	3,500	3,500
Commodities	703	2,500	1,524
Cash Reserve (2026 column)			3,088
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**13,428**	**17,979**	**20,091**
Unencumbered Cash Balance Dec 31	4,108	3,310	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	16,698	22,979	20,091
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,091
		Tax Required	6,786
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	6,786

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	390	50	0
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	4,074	4,100	4,100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,074**	**4,100**	**4,100**
Resources Available:	**4,464**	**4,150**	**4,100**
Expenditures:			
Appropriations	4,414	4,150	4,100
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**4,414**	**4,150**	**4,100**
Unencumbered Cash Balance Dec 31	50	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	4,438	4,152	4,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,100
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Herndon 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,534	1,795	2,325
Receipts:			
State of Kansas Gas Tax	3,247	3,530	3,530
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,247**	**3,530**	**3,530**
Resources Available:	**4,781**	**5,325**	**5,855**
Expenditures:			
Salaries	1,513	1,600	1,600
Contractual	1,111	900	1,500
Commodities	362	500	500
Cash Reserve (2026 column)			2,255
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,986**	**3,000**	**5,855**
Unencumbered Cash Balance Dec 31	1,795	2,325	0
2024/2025/2026 Budget Authority Amount	4,692	4,482	5,855

Adopted Budget

Electric Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	77,900	92,259	106,259
Receipts:			
Electric Service Charges	183,229	183,500	183,500
Reimbursed Expenses	6,673	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**189,902**	**188,500**	**188,500**
Resources Available:	**267,802**	**280,759**	**294,759**
Expenditures:			
Salaries	3,185	3,500	3,500
Contractual	123,312	120,000	125,000
Commodities	3,046	5,000	5,000
Transfers Out			
Transfer to General	30,000	30,000	30,000
Transfer to Cap Equip Res	10,000	10,000	10,000
Transfer to St. & Alley	6,000	6,000	6,000
Cash Reserve (2026 column)			115,259
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**175,543**	**174,500**	**294,759**
Unencumbered Cash Balance Dec 31	92,259	106,259	0
2024/2025/2026 Budget Authority Amount	293,469	236,795	294,759

CPA Summary

City of Herndon 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	24,106	34,482	33,257
Receipts:			
Water Service Charges	46,983	48,000	48,000
Other Utility Charges	2,606		
Other	19,839		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**69,428**	**48,000**	**48,000**
Resources Available:	**93,534**	**82,482**	**81,257**
Expenditures:			
Salaries	9,997	11,250	11,587
Contractual	12,502	12,500	15,000
Tower Maintenance	7,216		
Commodities	6,486	3,000	3,000
Remittances	539	500	500
Debt Service			
GO Bond Principal	15,000	15,000	15,000
GO Bond Interest	7,312	6,975	6,600
Cash Reserve (2026 column)			29,570
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**59,052**	**49,225**	**81,257**
Unencumbered Cash Balance Dec 31	34,482	33,257	0
2024/2025/2026 Budget Authority Amount	71,088	62,298	81,257

Adopted Budget

Sewer Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	82,434	96,134	99,419
Receipts:			
Sewer Service Charges	23,390	23,500	23,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,390**	**23,500**	**23,500**
Resources Available:	**105,824**	**119,634**	**122,919**
Expenditures:			
Salaries	6,639	6,695	6,895
Contractual	2,774	3,500	4,000
Commodities	277	300	1,000
Debt Service			
Revolving Loan Principal		6,384	6,522
Revolving Loan Interest		3,336	3,199
Cash Reserve (2026 column)			101,303
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,690**	**20,215**	**122,919**
Unencumbered Cash Balance Dec 31	96,134	99,419	0
2024/2025/2026 Budget Authority Amount	103,408	114,384	122,919

CPA Summary

City of Herndon 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,719	1,769	2,069
Receipts:			
Trash Service Charges	12,547	12,600	12,600
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,547**	**12,600**	**12,600**
Resources Available:	**15,266**	**14,369**	**14,669**
Expenditures:			
Contractual	13,497	12,300	12,300
Cash Reserve (2026 column)			2,369
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,497**	**12,300**	**14,669**
Unencumbered Cash Balance Dec 31	1,769	2,069	0
2024/2025/2026 Budget Authority Amoun	16,892	17,219	14,669

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

0

NON-BUDGETED FUNDS (A)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Funds		**Capital Equip Res**		**Fire Equip Reserve**		**Sewer Project Fund**		**Sales Tax Clearing**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	19,839	Cash Balance Jan 1	19,276	Cash Balance Jan 1	6,200	Cash Balance Jan 1	19,202	Cash Balance Jan 1	123	64,640
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Trans from Electric	10,000	Trans from General	5,000	CBDG Grant	3,468	Sales Tax Clearing	1,806	
		Trans from General	3,600	Donations	50	KDHE Proceeds	15,098			
Total Receipts	0	Total Receipts	13600	Total Receipts	5050	Total Receipts	18566	Total Receipts	1806	39,022
Resources Available:	19,839	Resources Available:	32,876	Resources Available:	11,250	Resources Available:	37,768	Resources Available:	1,929	103,662
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Cap Outlay(Water)	19,839	Lease Payment	5,759	Capital Outlay	2,857	Contractual	44,184	Sales Tax Clearing	1,925	
		Capital Outlay	3,880							
		Contractual	1,831							
Total Expenditures	19,839	Total Expenditures	11,470	Total Expenditures	2,857	Total Expenditures	44,184	Total Expenditures	1,925	80,275
Cash Balance Dec 31	0	Cash Balance Dec 31	21,406	Cash Balance Dec 31	8,393	Cash Balance Dec 31	-6,416	Cash Balance Dec 31	4	**23,387** **
							See Tab B			**23,387** **

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Penalty Clearing			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	1,645	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		1,645
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Penalty Clearing	812									
Total Receipts	812	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	812
Resources Available:	2,457	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	2,457
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Penalty Clearing	2,457									
Total Expenditures	2,457	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,457
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Herndon

will meet on September 8, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	102,276	54.745	111,038	60.365	140,182	45,567	60.374
Street & Alley	13,428	8.965	17,979	9.000	20,091	6,786	8.991
Library	4,414		4,150		4,100		
Special Highway	2,986		3,000		5,855		
Electric Fund	175,543		174,500		294,759		
Water Fund	59,052		49,225		81,257		
Sewer Fund	9,690		20,215		122,919		
Trash Fund	13,497		12,300		14,669		
Non-Budgeted Funds-A	80,275						
Non-Budgeted Funds-B	2,457						
Totals	463,618	63.710	392,407	69.365	683,832	52,353	69.365
						*Revenue Neutral Rate***	*68.471*
Less: Transfers	54,600		54,600		54,600		
Net Expenditure	409,018		337,807		629,232		
Total Tax Levied	45,233		51,678		xxxxxxxxxxxxxxxxx		
Assessed Valuation	709,993		745,019		754,745		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	250,000	235,000	220,000
Revenue Bonds	0	0	0
Other	0	0	157,487
Lease Purchase Principal	28,794	28,794	23,035
Total	278,794	263,794	400,522

*Tax rates are expressed in mills

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

Kelsey Wahrman

Official Title: City Clerk

City of Herndon 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	45,515	60.305	12,822
Street & Alley	6,786	8.991	1,912
Library			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	52,301	69.296	14,734

2025 July 1 Valuation: 754,745

Valuation Factor: 754.745

Neighborhood Revitalization Subj to Rebate: 212,618

Neighborhood Revitalization factor: 212.618

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

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.AWLINS COUNTY
Mosley
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ng Manager
a weekly newspaper published in
circulation in Rawlins County,
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August, 2025 with
the following dates:

Amy J. Mosley

s 21st day of

Notary Public

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

•PUBLIC NOTICE•

Published in The Rawlins County Square Deal on Thursday, August 21, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Herndon
will meet on September 8, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	102,276	54.745	111,038	60.365	140,182	45,567	60.374
Street & Alley	13,428	8.965	17,979	9.000	20,091	6,786	8.991
Library	4,414		4,150		4,100		
Special Highway	2,986		3,000		5,855		
Electric Fund	175,543		174,500		294,759		
Water Fund	59,052		49,225		81,257		
Sewer Fund	9,690		20,215		122,919		
Trash Fund	13,497		12,300		14,669		
Non-Budgeted Funds-A	80,275						
Non-Budgeted Funds-B	2,457						
Totals	463,618	63.710	392,407	69.365	683,832	52,353	69.365
						*Revenue Neutral Rate**	68.471
Less: Transfers	54,600		54,600		54,600		
Net Expenditure	409,018		337,807		629,232		
Total Tax Levied	45,233		51,678		xxxxxxxxxxxxxxx		
Assessed Valuation	709,993		745,019		754,745		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	250,000	235,000	220,000
Revenue Bonds	0	0	0
Other	0	0	157,487
Lease Purchase Principal	28,794	28,794	23,035
Total	278,794	263,794	400,522

*Tax rates are expressed in mills

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

Kelsey Wahrman
Official Title: City Clerk

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 69.365. The date of our hearing is Sept. 8, 2025 at 7:00 PM and will be held at the Sunflower Villa in Herndon, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 20___.

WITNESS my hand and official seal on July 14th, 2025.

(Seal)

Clerk or Officer of Governing Body

Resolution No. 2025-01

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 68.471 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 Sept. 8, 2025 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 68.471 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 8th day of September, 2025 and SIGNED by the Mayor.

David Petterd
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 Sept. 8, 2025

Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Heather Wilson	X		
Thomas Solko	X		
Tyler Martin	X		
TOTAL	3	0	0

Certified: Kelsey Wahrman