State of Kansas
City

2023

CERTIFICATE

To the Clerk of Crawford County, State of Kansas
We, the undersigned, officers of
City of Hepler
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 expenditure for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 1620M Veh 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	47,757	15,179	32.893
Debt Service	10-113	8			
Library	12-1220	8	1,860	1,534	3.324
Special Highway		9	10,726		
Sewer		9	31,811		
Non-Budgeted Funds		10			
Totals		xxxxxx	92,154	16,713	36.217
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			461,463
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 36.219

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611

Email:
brockck@sbcglobal.net

Date Attested: 8 of 21 2022

County Clerk

Governing Body

Page No. 1

City of Hepler

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	15,146	2,333	58	0	280	4
Debt Service						
Library	1,567	241	6	0	29	0
TOTAL	16,713	2,574	64	0	309	4

County Treas Motor Vehicle Estimate 2,574

County Treas Recreational Vehicle Estimate 64

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 309

County Treas Watercraft Tax Estimate 4

Motor Vehicle Factor 0.15401

Recreational Vehicle Factor 0.00383

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.01849

Watercraft Factor 0.00024

City of Hepler

2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
City

City of Hepler

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Sewer	5/10/14	5/12/2024	4.00	57,335	19,458	May	May	838	6,232	770	6,300
Total Other					**19,458**			**838**	**6,232**	**770**	**6,300**
Total Indebtedness					**19,458**			**838**	**6,232**	**770**	**6,300**

City of Hepler

2023

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 2022	Payments Due 2022	Payments Due 2023
None							
				Totals	**0**	**0**	**0**

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

City of Hepler 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,998	8,712	8,023
Receipts:			
Ad Valorem Tax	14,660	15,146	xxxxxxxxxxxxxxxx
Delinquent Tax	92		
Motor Vehicle Tax	2,779	2,960	2,333
Recreational Vehicle Tax	66	64	58
16/20M Vehicle Tax	84	75	0
Commercial Vehicle Tax	310	452	280
Watercraft Tax		4	4
Gross Earning (Intangible) Tax			0
LAVTR			0
Cash Adjustment	-143		0
Sale Tax Adjustment for 2020 & 2021	-528		
Compensating Use Tax	3,244	3,000	3,000
Local Sales Tax	11,921	11,500	11,500
Franchise Tax	3,239	3,200	3,200
EMC Dividends	35	40	40
Rent on Community Building	3,400	1,500	1,500
Walnut Township	1,472	1,400	1,400
Park & Recreation	338	350	350
Cemetery Lots	275	200	100
Senior Citizens	750	750	750
Reimbursement			
Interest on Idle Funds	42	40	40
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**42,036**	**40,681**	**24,555**
Resources Available:	**46,034**	**49,393**	**32,578**
Expenditures:			
Adminstrative Cost	13,609	14,500	17,887
Employee Benefits	512	600	600
Street Lights	3,831	4,200	4,700
Fire Department	6,800	7,000	8,000
Cemetery Fund	5,000	7,500	9,000
Street Department	0	0	0
Community Building	500	500	500
Sewer Debt Service	7,070	7,070	7,070
Miscellaneous			
Docs miscellaneous exceed 10% of Total E			
Total Expenditures	**37,322**	**41,370**	**47,757**
Unencumbered Cash Balance Dec 31	8,712	8,023	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	42,437	41,725	47,757
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	47,757
		Tax Required	15,179
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	**15,179**

CPA Summary

City of Hepler 2023

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Adminstrative Cost			
Salaries	2,196	3,000	3,000
Contractual	5,503	5,500	5,500
Commodities	4,669	4,700	4,700
Capital Outlay	1,241	1,300	4,687
Total	**13,609**	**14,500**	**17,887**
Employee Benefits			
Salaries			
Contractual			
Commodities	512	600	600
Capital Outlay			
Total	**512**	**600**	**600**
Street Lights			
Salaries			
Contractual			
Commodities	3,831	4,200	4,700
Capital Outlay			
Total	**3,831**	**4,200**	**4,700**
Fire Department			
Salaries			
Contractual			
Commodities	6,800	7,000	8,000
Capital Outlay			
Total	**6,800**	**7,000**	**8,000**
Cemetery			
Salaries			
Contractual	5,000	7,500	9,000
Commoditics			
Capital Outlay			
Total	**5,000**	**7,500**	**9,000**
Street Department			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Community Bulding			
Salaries			
Contractual			
Commodities	500	500	500
Capital Outlay			
Total	**500**	**500**	**500**
Sewer Debt Service			
Principal	6,131	6,232	6,300
Interest	939	838	770
Cash Basis			
Total	**7,070**	**7,070**	**7,070**
Page Total	**37,322**	**41,370**	**47,757**

City of Hepler 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 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 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	38	0	0
Receipts:			
Ad Valorem Tax	1,519	1,567	xxxxxxxxxxxxxxxx
Delinquent Tax	5	50	50
Motor Vehicle Tax	160	172	241
Recreational Vehicle Tax	4	4	6
16/20M Vehicle Tax	5	8	0
Commercial Vehicle Tax	18	27	29
Watercraft Tax			0
Cash Adjustment	-38		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,673**	**1,828**	**326**
Resources Available:	**1,711**	**1,828**	**326**
Expenditures:			
Approprations to Library Board	1,711	1,800	1,810
Miscellaneous		28	50
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,711**	**1,828**	**1,860**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	1,850	1,850	1,860
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,860
		Tax Required	1,534
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,534

Qualifies for :

CPA Summary

City of Hepler 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,108	6,766	6,616
Receipts:			
State of Kansas Gas Tax	3,830	3,590	3,640
County Transfers Gas	399	460	470
Cash Adjustment	-878		
Interest on Idle Funds			
Miscellaneous			
Docs miscellaneous exceed 10% of Total R			
Total Receipts	**3,351**	**4,050**	**4,110**
Resources Available:	**10,459**	**10,816**	**10,726**
Expenditures:			
Street Repair and Maint			6,426
Salaries & Wages	2,643	2,700	2,700
Insurance	1,050	1,500	1,600
Supplies			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,693**	**4,200**	**10,726**
Unencumbered Cash Balance Dec 31	6,766	6,616	0
2021/2022/2023 Budget Authority Amount	9,780	11,408	10,726

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	37,537	32,411	21,811
Receipts:			
Cash Adjustment	-1,913		
Charges to Customers	4,780	5,000	5,000
Special Assessments	4,930	5,000	5,000
Grant-County	28,505		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**36,302**	**10,000**	**10,000**
Resources Available:	**73,839**	**42,411**	**31,811**
Expenditures:			
Salaries & Wages	943	1,000	1,000
Contactual	3,456	4,000	4,000
Commodities	521	600	600
Capital Outlay	36,508	15,000	26,211
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**41,428**	**20,600**	**31,811**
Unencumbered Cash Balance Dec 31	32,411	21,811	0
2021/2022/2023 Budget Authority Amount	44,412	35,137	31,811

CPA Summary

City of Hepler

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fed Aid/Governor	9,996									
Total Receipts	9,996	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	9,996
Resources Available:	9,996	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	9,996
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	9,996	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	9,996 **
										9,996 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Hepler

will meet on September 7, 2022 at 7;030 PM at Hepler Community Building, 201 N Prairie, Hepler 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 Mary L Smith, 101 N Prairie, Hepler and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	37,322	34.682	41,370	34.816	47,757	15,179	32.893
Library	1,711	3.593	1,828	3.602	1,860	1,534	3.324
Special Highway	3,693		4,200		10,726		
Sewer	41,428		20,600		31,811		
ARPA							
Totals	84,154	38.275	67,998	38.418	92,154	16,713	36.217
						*Revenue Neutral Rate***	*36.219*
Less: Transfers	0		0		0		
Net Expenditure	84,154		67,998		92,154		
Total Tax Levied	16,713		16,713		xxxxxxxxxxxxxxxxx		
Assessed Valuation	436,651		435,038		461,463		

Outstanding Indebtedness, January 1,	2020	2021	2022
Other	31,382	25,602	19,458
Lease Purchase Principal	0	0	0
Total	31,382	25,602	19,458

*Tax rates are expressed in mills

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

Mary L Smith

City Official Title: Treasurer

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

Budgeted Year: 2023

Library found in: City of Hepler
Crawford 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 vear.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem Tax	$1,567	$1,534
Delinquent Tax	$50	$50
Motor Vehicle Tax	$172	$241
Recreational Vehicle Tax	$4	$6
16/20M Vehicle Tax	$8	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$1,801	$1,831
Difference in Total Taxes:	$30	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$435,038	$461,463
Did Assessed Valuation Decrease?	No	
Levy Rate	3.602	3.324
Difference in Levy Rate:	(0.278)	
Qualify for grant: Not Qualify		

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

If the municipality would not have qualified for a grant, please seek assistance from the State Library.

Resolution No. 262

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

WHEREAS, the Revenue Neutral Rate for the City of Hepler was calculated as 36.219 mills by the Crawford County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Hepler will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 7, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Hepler, 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 Hepler:

The City of Hepler shall levy a property tax rate exceeding the Revenue Neutral Rate of 36.217 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 13 day of July 2022 (month and year) and SIGNED by the Mayor.

Mary Harris Mayor
Mayor

Attested: L Lamb
City Clerk

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Janice Baker	✓		
Claudia Ausemus	✓		
Ed Zillox	✓		
JEFF TERRYBERRY	✓		
Randy Richardson	✓		
Total			

Attested: _____

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Hepler , HEREBY NOTIFIES THE Crawford County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 36.217. The date of our hearing is September 7, 2022 at 7:30 PM and will be held at
XXXXX Hepler Community Building, 201 N Prairie, Hepler , 0, 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, 2022.

WITNESS my hand and official seal on 7/13, 2022.

(Seal)

L Lamb

Clerk or Officer of Governing Body

AFFIDAVIT OF PUBLICATION

County of Crawford, State of Kansas

Hometown Girard
PO Box 298
Girard, Kansas 66743
620-704-5882

City of Hepler
NOTICE OF BUDGET HEARING

I, **Philip Stevens**, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Hometown Girard, a weekly newspaper that is printed in the State of Kansas, and published in the County of Crawford, Kansas, with a general paid circulation. The said newspaper is not a trade, religious or fraternal publication. Said newspaper is a weekly publication published 52 times per year.

The attachment hereto contains a true and correct copy of what was published in the regular edition of said newspaper, and not in a supplement, in consecutive issues on the following dates:

PUBLICATION DATES:
September 1, 2022

Philip Stevens, Publisher

Signed and sworn to before me
on this 6th day of September, 2022.

Notary Public

My Commission expires: June 7th, 2026.

JORDAN JAMESON
Notary Public - State of Kansas
My Appt. Expires June 7th 2026

PUBLICATION FEE: $ ($210 x 1 run) $210.00
Calculation measurement: Column Inches (21)

Additional Copies Requested: _____

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Hepler
will meet on September 14, 2022 at 7:30 PM at Hepler Community Building, 201 N Prairie, Hepler 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 Mary L Smith, 101 N Prairie, Hepler and will be available at this hearing.

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Special Highwey	3,693		4,200		10,726		
Sewer	41,428		20,600		31,811		
ARPA							
Totals	84,154	38.275	67,998	38.418	92,154	16,713	36.217
				*Revenue Neutral Rate**			36.219
Less: Transfers	0		0		0		
Net Expenditure	84,154		67,998		92,154		
Total Tax Levied	16,713		16,713		xxxxxxxxxxxxxxx		
Assessed Valuation	436,651		435,038		461,463		

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Other	31,382	25,602	19,458
Lease Purchase Principal	0	0	0
Total	31,382	25,602	19,458

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

Mary L Smith
City Official Title: Treasurer