State of Kansas
County

Harper County 2025

CERTIFICATE

To the Clerk of Harper County, State of Kansas
We, the undersigned, officers of
Harper County
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	79-1946	6	6,405,486	1,994,553	20.546
Debt Service	10-113				
Road & Bridge	68-5,101	7	1,763,000	1,122,707	11.565
Special Bridge	68-1135	8	422,200	259,337	2.672
EMS	68-6113	8	909,130	440,228	4.535
Health Department	65-204	9	574,565	127,117	1.310
Appraiser	19-439	9	290,200	248,249	2.558
Noxious Weeds	2-1318	10	112,530	35,812	0.369
Employee Benefits	12-16, 102	10	2,418,065	1,555,458	16.023
Department on Aging	12-1680	11	174,260	74,066	0.763
Public Transportation	12-12680	11	187,250	53,182	0.548
		12			
		12			
911 Fund		13	54,082		
Special Alcohol Tax			19,500		
Special Liability		14			
Municipalities Fight Addiction		14	9,000		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Non-Budgeted Funds-D		18			
Totals		xxxxxx	13,339,268	5,910,709	100.889
Budget Hearing Notice		19			
Budget Hearing Notice 2					
Combined Rate and Budget Hearing					
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		20			

County Clerk's Use Only
97,080,089
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	63.411
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: 8/19/2024 2024

County Clerk

Governing Body

CPA Summary

Harper County 2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,863,304	110,888	1,670	5,983	6,119	0
Debt Service						
Road & Bridge	1,144,911	68,135	1,026	3,676	3,759	0
Special Bridge	317,748	18,909	285	1,020	1,043	0
EMS	536,061	31,901	480	1,721	1,760	0
Health Department	97,864	5,824	88	314	321	0
Appraiser	183,524	10,922	164	589	603	0
Noxious Weeds	9,786	582	9	31	32	0
Employee Benefits	1,896,347	112,853	1,699	6,088	6,226	0
Department on Aging	91,417	5,440	82	293	300	0
Public Transportation	30,217	1,798	27	97	99	0
TOTAL	6,171,179	367,252	5,530	19,812	20,262	0

County Treas Motor Vehicle Estimate 367,252

County Treas Recreational Vehicle Estimate 5,530

County Treas 16/20M Vehicle Estimate 19,812

County Treas Commercial Vehicle Tax Estimate 20,262

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.05951

Recreational Vehicle Factor 0.00090

16/20M Vehicle Factor 0.00321

Commercial Vehicle Factor 0.00328

Watercraft Factor 0.00000

Harper County

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
General	Capital Equip Res	120,500	120,500	120,500	19-119
General/Pilot	Capital Road Reserve	240,000	240,000	240,000	19-120
General/Pilot	Capital Equip Res	400,000	400,000	400,000	19-119
General/Waste Connect	Capital Equip Res	715,000	715,000	715,000	19-119
General	Capital Road Reserve	271,000	271,000	375,000	19-120
General/Diversion	Cnty Attny Spc Equip	8,550	9,000	9,000	19-119
Public Transportation	Capital Equip Res		7,000	10,000	19-119
Public Transportation	Capital Imp Res		13,500	26,000	19-120
Capital Imp Res	Public Transportation	26,000		-	19-120
Plumb Thicket Reserves	General	201,600		100,000	BoCC Approved
General/Reg of Deed	Capital Equip Res	3,500		-	19-119
General/Dispatch	Capital Equip Res	8,000	5,000	5,000	19-119
General/IT	Capital Equip Res	8,000	8,000	10,000	19-119
General/EM	Capital Equip Res	4,000	1,000	1,000	19-119
SMVL	General	17,257		-	8-145
General/Waste Connect	Plumb Thicket Reserves	180,000	190,000	190,000	Budgetary
EMS	Cap Equip Res	9,000	35,000	25,000	BoCC Approved
Appraiser	Cap Equip Res	25,000		-	19-119
Capital Road Reserve	Spec Highway Imp			-	68-590
911 Fund	Capital Equip Res	4,700		5,000	19-119
Special Alcohol Progran	DARE Program	25,879		-	79-41a04
Road & Bridge	Cap Equip Res	120,000		-	K.S.A. 68-141
Road & Bridge	Spec Highway Imp	-		-	68-590
	Total	2387986	2015000	2231500	
	Adjustments*				
	Adjusted Totals	2387986	2015000	2231500	

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

Harper County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
NONE											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

Harper County

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 On Jan 1, 2024	Payments Due 2024	Payments Due 2025
NONE							
				Totals	0	0	0

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

Harper County 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	1,501,092	2,662,796	1,444,955
Receipts:			
Ad Valorem Tax	1,721,441	1,770,139	xxxxxxxxxxxxxxxxx
Delinquent Tax	428,748		
Motor Vehicle Tax	90,358	100,359	110,888
Recreational Vehicle Tax	1,352	1,568	1,670
16/20M Vehicle Tax	4,061	7,613	5,983
Commercial Vehicle Tax	4,835	5,154	6,119
Watercraft Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Mineral Production Tax	83,109	35,000	35,000
Waste Connections Annual Fee	236,370	195,000	240,000
Waste Connections Tonnage Fee	1,656,601	1,550,000	1,550,000
Election Fees	622	0	0
Environmental Service Fees	2,070	0	0
Jail and Housing Fees	460	0	0
County Farm Lease Income	9,250	9,250	9,250
Rent	0	0	0
Other Charges and Fees	5,078	0	0
Recording Fees	71,007	50,000	50,000
Zoning/GIS Fees	3,525	3,900	2,650
Federal/State Grants	0	11,930	11,930
Attorney Diversion Fees	8,550	8,000	8,000
Flat Ridge II - Pilot Payment	1,015,737	925,000	1,000,000
County Officer Fees	31,130	57,405	58,455
Soild Waste Fees	55,791	0	0
Transfer In	17,257	0	0
SPARK - CRF Reimbursement	19,449	0	0
Transfer In - PTL	0	0	100,000
Other Reimbursements	27,221	0	0
Sale of Surplus Property	0	0	0
Daycare Fees	0	8,357	12,000
District Court Fees	26,169	0	0
District Coroner	257	0	0
Interest on Landfill MIP	270,230	0	100,000
Interest on CD's	115,962	0	0
Interest on Delinquent Taxes	290,802	36,840	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	49,289	25,429	0
Neighborhood Revitalization Rebate	-27,466	-22,044	-21,213
Miscellaneous	26,198		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,245,463**	**4,778,900**	**3,280,732**
Resources Available:	**7,746,555**	**7,441,696**	**4,725,687**

Harper County 2025

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	7,746,555	7,441,696	4,725,687
Expenditures:			
Commissioners	57,319	69,940	69,940
County Clerk	88,368	126,990	128,440
County Treasurer	149,330	156,790	169,365
County Attorney/Counselor	138,915	199,650	190,850
Register of Deeds	81,668	102,200	118,650
Buildings & Grounds	109,146	149,650	227,500
District Court	100,529	139,950	139,950
Courthouse	569,260	698,630	684,000
Election	15,723	50,250	50,250
Sheriff	447,629	516,550	594,550
Jail	319,989	368,400	385,900
Emergency Management	18,755	18,100	19,800
Solid Waste	14,110	40,640	23,390
Human Resources	53,801	62,000	49,000
Daycare	62,305	130,050	229,400
Zoning	2,687	7,400	7,850
GIS	15,558	16,900	19,250
Dispatch	188,594	297,550	298,350
Information Technology	146,431	168,250	204,350
Community Development	35,960	46,600	47,950
Appropriations	244,751	244,751	257,251
PILOT	742,221	715,000	715,000
Waste Connection/ Plumb Thicket	1,080,660	1,270,000	1,270,000
Transfers	400,050	400,500	504,500
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	5,083,759	5,996,741	6,405,486
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,083,759**	**5,996,741**	**6,405,486**
Unencumbered Cash Balance Dec 31	2,662,796	1,444,955	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	5,733,748	5,996,741	6,405,486
		Non-Appropriated Balance	314,754
		Total Expenditure/Non-Appr Balance	6,720,240
		Tax Required	1,994,553
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,994,553

CPA Summary

Harper County 2025

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Commissioners			
Personal Services	53,385	64,990	64,990
Commodities	47	50	50
Contractual	3,887	4,900	4,900
Total	57,319	69,940	69,940
County Clerk			
Personal Services	83,728	117,200	120,650
Commodities	1,369	7,000	3,000
Contractual	3,271	2,790	4,790
Total	88,368	126,990	128,440
County Treasurer			
Personal Services	64,975	85,690	88,265
Commodities	1,861	300	300
Contractual	82,494	70,550	80,550
Capital Outlay	0	250	250
Total	149,330	156,790	169,365
County Attorney/Counselor			
Personal Services	120,697	183,800	175,000
Commodities	2,606	800	800
Contractual	15,612	15,050	15,050
Total	138,915	199,650	190,850
Register of Deeds			
Personal Services	74,740	93,750	108,500
Commodities	404	600	600
Contractual	3,024	7,700	9,400
Capital Outlay	0	150	150
Transfer to Reserves	3,500	0	0
Total	81,668	102,200	118,650
Buildings & Grounds			
Personal Services	57,860	71,850	134,550
Commodities	9,348	13,750	16,950
Contractual	41,938	64,050	74,000
Capital Outlay			2,000
Total	109,146	149,650	227,500
District Court			
Commodities	3,377	5,500	5,500
Contractual	94,008	131,150	131,150
Capital Outlay	3,144	3,300	3,300
Total	100,529	139,950	139,950
Courthouse			
Personal Services	90,093	115,750	152,500
Commodities	18,944	35,900	27,000
Contractual	280,223	384,425	404,500
Contingency Expense	180,000	162,555	100,000
Total	569,260	698,630	684,000
Total - Page 6b	**1,294,535**	**1,643,800**	**1,728,695**

Harper County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Election			
Personal Services	3,597	15,000	15,000
Commodities	1,256	850	850
Contractual	10,870	34,200	34,200
Capital Outlay	0	200	200
Total	15,723	50,250	50,250
Sheriff			
Personal Services	345,155	412,000	475,000
Commodities	45,615	60,600	60,600
Contractual	36,288	39,950	54,950
Capital Outlay	20,571	4,000	4,000
Total	447,629	516,550	594,550
Jail			
Personal Services	173,328	230,500	248,000
Commodities	79,479	70,400	70,400
Contractual	67,182	53,500	57,500
Capital Outlay	0	14,000	10,000
Total	319,989	368,400	385,900
Emergency Management			
Personal Services	13,509	13,900	14,200
Commodities	630	1,100	1,300
Contractual	341	2,100	2,300
Capital Outlay	275	0	1,000
Transfer to Reserves	4,000	1,000	1,000
Total	18,755	18,100	19,800
Solid Waste			
Personal Services	1,597	0	3,000
Commodities	4,695	4,800	4,800
Contractual	7,818	18,590	15,590
Capital Outlay	0	17,250	0
Total	14,110	40,640	23,390
Human Resources			
Personal Services	50,502	60,000	47,000
Commodities	776	0	0
Contractual	2,523	2,000	2,000
Total	53,801	62,000	49,000
Daycare			
Personal Services	0	130,050	209,000
Commodities	27,284	0	10,200
Contractual	35,021	0	10,200
Total	62,305	130,050	229,400
Zoning			
Personal Services	2,288	2,800	2,950
Commodities	35	0	0
Contractual	364	4,600	4,900
Total	2,687	7,400	7,850
Total - Page 6c	**934,999**	**1,193,390**	**1,360,140**

Harper County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
GIS			
Commodities	608	0	750
Contractual	14,950	16,900	18,500
Total	15,558	16,900	19,250
Dispatch			
Personal Services	169,492	279,200	280,000
Commodities	1,097	1,300	1,300
Contractual	9,645	11,650	11,650
Capital Outlay	360	400	400
Transfer to Reserves	8,000	5,000	5,000
Total	188,594	297,550	298,350
Information Technology			
Personal Services	46,543	64,800	96,850
Commodities	733	500	0
Contractual	68,310	75,650	77,500
Capital Outlay	22,845	19,300	20,000
Transfer to Reserves	8,000	8,000	10,000
Total	146,431	168,250	204,350
Community Development			
Personal Services	32,385	42,750	44,100
Commodities	148	600	600
Contractual	3,427	3,250	3,250
Total	35,960	46,600	47,950
Appropriations			
Historical Society - Harper	3,555	3,555	3,555
Soil Conservation	25,000	25,000	25,000
Mental Health	52,103	52,103	52,103
Intellectual Disability	41,658	41,658	41,658
County Extension	103,790	103,790	116,290
County Fair	7,295	7,295	7,295
County Fair Building	7,795	7,795	7,795
Historical Society - Anthony	3,555	3,555	3,555
Total	244,751	244,751	257,251
PILOT			
Commodities	27,221	0	0
Transfer to Capital Road Reserves	240,000	240,000	240,000
Foundation - Fire Districts	75,000	75,000	75,000
Transfer to Capital Equipment	400,000	400,000	400,000
Total	742,221	715,000	715,000
Waste Connection/ Plumb Thicket			
Harper County Foundation Grants	200,000	200,000	200,000
Harper County Foundation 10%	165,660	165,000	165,000
Transfer to Plumb Thicket Res - Eco Dev	0	190,000	190,000
Transfer to Capital Equipment	715,000	715,000	715,000
Total	1,080,660	1,270,000	1,270,000
Transfers			
Capital Road Reserves - Const	271,000	271,000	375,000
Capital Equipment	120,500	120,500	120,500
County Attorney Special Equipment	8,550	9,000	9,000
Patterson Foundation - PTL Reserves			
Capital Equipment			
Total	400,050	400,500	504,500
Total - Page 6d	**2,854,225**	**3,159,551**	**3,316,651**

Harper County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page6e	0	0	0

Harper County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	1,294,535	1,643,800	1,728,695
Total - Page 6c	934,999	1,193,390	1,360,140
Total - Page 6d	2,854,225	3,159,551	3,316,651
Total - Page 6e	0	0	0
Total Detail Expenditures**	**5,083,759**	**5,996,741**	**6,405,486**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	664,499	550,563	318,125
Receipts:			
Ad Valorem Tax	809,909	1,087,665	xxxxxxxxxxxxxxxx
Delinquent Tax	250,632		
Motor Vehicle Tax	72,681	47,220	68,135
Recreational Vehicle Tax	1,088	738	1,026
16/20M Vehicle Tax	7,100	3,582	3,676
Commercial Vehicle Tax	3,890	2,426	3,759
Watercraft Tax			0
Special City & County Highway	355,340	353,498	350,000
County Equalization	10,957		
Other Reimbursements	63,973		
ROW Permits	11,800	35,000	0
FEMA Reimbursements	2,125		
Sale of Surplus Equipment	89,534		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-13,919	-13,217	-11,940
Miscellaneous	24,370		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,689,480**	**1,516,912**	**414,656**
Resources Available:	**2,353,979**	**2,067,475**	**732,781**

Harper County 2025

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	2,353,979	2,067,475	732,781
Expenditures from detail page:			
	1,803,416	1,749,350	1,763,000
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	1,803,416	1,749,350	1,763,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,803,416**	**1,749,350**	**1,763,000**
Unencumbered Cash Balance Dec 31	550,563	318,125	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	1,814,800	1,749,350	1,763,000
		Non-Appropriated Balance	92,488
		Total Expenditure/Non-Appr Balance	1,855,488
		Tax Required	1,122,707
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,122,707

CPA Summary

Harper County 2025

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Personal Services	634,029	786,350	800,000
Commodities	440,775	509,000	509,000
Contractual	124,212	147,000	147,000
Capital Outlay	484,400	307,000	307,000
Transfer to Special Highway Improve	120,000	0	
Total	1,803,416	1,749,350	1,763,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	1,803,416	1,749,350	1,763,000

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Harper County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	165,069	265,350	166,254
Receipts:			
Ad Valorem Tax	297,377	301,861	xxxxxxxxxxxxxxxx
Delinquent Tax	75,741		
Motor Vehicle Tax	14,170	17,335	18,909
Recreational Vehicle Tax	212	271	285
16/20 M Vehicle Tax	1,261	1,315	1,020
Commercial Vehicle Tax	758	890	1,043
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4,814	-3,668	-2,758
Miscellaneous	250		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**384,955**	**318,004**	**18,499**
Resources Available:	**550,024**	**583,354**	**184,753**
Expenditures:			
Personal Services	99,182	159,900	150,000
Commodities	129,680	207,200	222,200
Contractual	50,312	50,000	50,000
Capital Outlay	5,500	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**284,674**	**417,100**	**422,200**
Unencumbered Cash Balance Dec 31	265,350	166,254	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	422,016	417,100	422,200
		Non-Appropriated Balance	21,890
		Total Expenditure/Non-Appr Balance	444,090
		Tax Required	259,337
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	259,337

Adopted Budget EMS	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	188,106	236,512	165,559
Receipts:			
Ad Valorem Tax	217,220	509,258	xxxxxxxxxxxxxxxx
Delinquent Tax	62,796		
Motor Vehicle Tax	20,049	12,667	31,901
Recreational Vehicle Tax	300	198	480
16/20 M Vehicle Tax	1,188	961	1,721
Commercial Vehicle Tax	1,073	651	1,760
Watercraft Tax			0
Ambulance Revenue	383,090	320,000	320,000
Training & Other Reimbursements	10,848	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,634	-6,188	-4,682
Miscellaneous	1,000	0	
Does miscellaneous exceed 10% of Total I			
Total Receipts	**693,930**	**837,547**	**351,180**
Resources Available:	**882,036**	**1,074,059**	**516,739**
Expenditures:			
Personal Services	513,429	737,100	720,000
Commodities	43,520	51,850	57,280
Contractual	77,421	84,550	100,050
Capital Outlay	2,154	0	6,800
Transfer to Capital Equipment	9,000	35,000	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**645,524**	**908,500**	**909,130**
Unencumbered Cash Balance Dec 31	236,512	165,559	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	717,341	908,500	909,130
		Non-Appropriated Balance	47,837
		Total Expenditure/Non-Appr Balance	956,967
		Tax Required	440,228
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	440,228

CPA Summary

Harper County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Health Department	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	259,219	397,303	213,441
Receipts:			
Ad Valorem Tax	193,992	92,971	xxxxxxxxxxxxxxx
Delinquent Tax	50,655	11,311	
Motor Vehicle Tax	9,991	177	5,824
Recreational Vehicle Tax	150	858	88
16/20 M Vehicle Tax	828	581	314
Commercial Vehicle Tax	535		321
Watercraft Tax			0
Private Grants and Donations	71,141	63,285	69,285
Fees for Services	165,802	187,050	187,050
Federal and State Grants	66,524		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,147	-1,130	-1,352
Miscellaneous	11		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**556,482**	**355,103**	**261,530**
Resources Available:	**815,701**	**752,406**	**474,971**
Expenditures:			
Personal Services	262,539	357,400	393,000
Commodities	120,030	137,825	137,825
Contractual	27,370	42,040	42,040
Capital Outlay	8,459	1,700	1,700
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	418,398	538,965	574,565
Unencumbered Cash Balance Dec 31	397,303	213,441	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	559,495	538,965	574,565
		Non-Appropriated Balance	27523
		Total Expenditure/Non-Appr Balance	602,088
		Tax Required	127,117
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	127,117

Adopted Budget

Appraiser	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	24,609	82,454	44,837
Receipts:			
Ad Valorem Tax	219,906	174,348	xxxxxxxxxxxxxxx
Delinquent Tax	52,698		
Motor Vehicle Tax	7,464	12,822	10,922
Recreational Vehicle Tax	112	200	164
16/20 M Vehicle Tax	662	973	589
Commercial Vehicle Tax	399	659	603
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,496	-2,119	-2,640
Miscellaneous	2,331		1,000
Does miscellaneous exceed 10% of Total I			
Total Receipts	**280,076**	**186,883**	**10,638**
Resources Available:	**304,685**	**269,337**	**55,475**
Expenditures:			
Personal Services	162,685	179,700	205,000
Commodities	4,694	4,000	5,400
Contractual	29,852	40,800	79,800
Transfer to Capital Equipment Reserve	25,000	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**222,231**	**224,500**	**290,200**
Unencumbered Cash Balance Dec 31	82,454	44,837	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	279,200	224,500	290,200
		Non-Appropriated Balance	13,524
		Total Expenditure/Non-Appr Balance	303,724
		Tax Required	248,249
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	248,249

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Harper County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weeds**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	145,351	164,148	71,312
Receipts:			
Ad Valorem Tax	42,890	9,297	xxxxxxxxxxxxxxx
Delinquent Tax	15,945		
Motor Vehicle Tax	5,562	2,502	582
Recreational Vehicle Tax	83	39	9
16/20 M Vehicle Tax	648	190	31
Commercial Vehicle Tax	298	129	32
Watercraft Tax			0
Sale of Chemicals	12,426	10,000	10,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-790	-113	-381
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**77,062**	**22,044**	**10,273**
Resources Available:	**222,413**	**186,192**	**81,585**
Expenditures:			
Personal Services	35,028	53,650	71,000
Commodities	16,344	49,600	29,600
Contractual	6,893	11,630	11,930
Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**58,265**	**114,880**	**112,530**
Unencumbered Cash Balance Dec 31	164,148	71,312	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	111,830	114,880	112,530
		Non-Appropriated Balance	4,867
		Total Expenditure/Non-Appr Balance	117,397
		Tax Required	35,812
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	35,812

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	788,616	1,400,302	873,187
Receipts:			
Ad Valorem Tax	1,670,581	1,801,530	xxxxxxxxxxxxxxx
Delinquent Tax	460,885		
Motor Vehicle Tax	127,950	97,397	112,853
Recreational Vehicle Tax	1,916	1,522	1,699
16/20 M Vehicle Tax	7,856	7,389	6,088
Commercial Vehicle Tax	6,847	5,003	6,226
Watercraft Tax			0
Reimbursements	33,607		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-27,550	-21,891	-16,543
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**2,282,092**	**1,890,950**	**110,323**
Resources Available:	**3,070,708**	**3,291,252**	**983,510**
Expenditures:			
Social Security	238,426	389,315	389,315
KPERS	295,577	433,000	433,000
Work Comp	74,521	130,000	130,000
Health Ins	1,009,580	1,400,000	1,400,000
HRA	41,241	50,250	50,250
Life Insurance	4,714	7,500	7,500
Unemployment Tax	6,327	8,000	8,000
Cash Reserve (2025 column)			
Miscellaneous	20		
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,670,406**	**2,418,065**	**2,418,065**
Unencumbered Cash Balance Dec 31	1,400,302	873,187	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,407,165	2,418,065	2,418,065
		Non-Appropriated Balance	120,903
		Total Expenditure/Non-Appr Balance	2,538,968
		Tax Required	1,555,458
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,555,458

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Harper County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Department on Aging	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	64,112	83,245	53,168
Receipts:			
Ad Valorem Tax	75,952	86,846	xxxxxxxxxxxxxxxxx
Delinquent Tax	21,508		
Motor Vehicle Tax	5,681	4,428	5,440
Recreational Vehicle Tax	85	69	82
16/20 M Vehicle Tax	453	336	293
Commercial Vehicle Tax	304	227	300
Watercraft Tax			0
Meal Donations	29,859	26,000	29,000
Title III Grants	32,437	20,662	20,900
Rent	7,776	200	200
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,265	-1,055	-788
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**172,790**	**137,713**	**55,427**
Resources Available:	**236,902**	**220,958**	**108,595**
Expenditures:			
Personal Services	52,001	50,000	58,000
Commodities	2,972	4,900	5,200
Contractual	98,684	112,890	111,060
Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	153,657	167,790	174,260
Unencumbered Cash Balance Dec 31	83,245	53,168	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	174,630	167,790	174,260
		Non-Appropriated Balance	8,401
		Total Expenditure/Non-Appr Balance	182,661
		Tax Required	74,066
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	74,066

Adopted Budget Public Transportation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,348	29,764	1,051
Receipts:			
Ad Valorem Tax	13,225	28,706	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,985		
Motor Vehicle Tax	71	770	1,798
Recreational Vehicle Tax	1	12	27
16/20 M Vehicle Tax	29	58	97
Commercial Vehicle Tax	4	40	99
Watercraft Tax			0
Transportation Fees	25,929	22,000	25,000
KDOT Grant	80,008	92,300	116,000
Transfer From Cap Improv Res	26,000	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-206	-349	-566
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**148,046**	**143,537**	**142,455**
Resources Available:	**161,394**	**173,301**	**143,506**
Expenditures:			
Personal Services	90,086	99,000	100,500
Commodities	26,477	32,900	30,900
Contractual	15,067	20,350	19,850
Transfer to Capital Equipment		7,000	10,000
Transfer to Capital Improvement		13,000	26,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**131,630**	**172,250**	**187,250**
Unencumbered Cash Balance Dec 31	29,764	1,051	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	167,053	172,750	187,250
		Non-Appropriated Balance	9,438
		Total Expenditure/Non-Appr Balance	196,688
		Tax Required	53,182
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	53,182

CPA Summary

Harper County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

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	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
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	xxxxxxxxxxxxxxxx
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

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	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
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	xxxxxxxxxxxxxxxx
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

Harper County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	220,598	226,512	222,430
Receipts:			
911 Fee Revenue	59,990	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**59,990**	**50,000**	**50,000**
Resources Available:	**280,588**	**276,512**	**272,430**
Expenditures:			
Contractual	49,376	49,082	49,082
Transfer to Capital Equipment Reserves	4,700	5,000	5,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**54,076**	**54,082**	**54,082**
Unencumbered Cash Balance Dec 31	226,512	222,430	218,348
2023/2024/2025 Budget Authority Amount	54,082	54,082	54,082

Adopted Budget **Special Alcohol Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	39,626	21,467	10,094
Receipts:			
Private Club Liquor Tax	9,091	8,627	9,762
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,091**	**8,627**	**9,762**
Resources Available:	**48,717**	**30,094**	**19,856**
Expenditures:			
Contractual	1,371	20,000	19,500
Transfer to DARE Program Fund	25,879		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**27,250**	**20,000**	**19,500**
Unencumbered Cash Balance Dec 31	21,467	10,094	356
2023/2024/2025 Budget Authority Amount	27,250	20,000	19,500

CPA Summary

Harper County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Liability**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,991	14,991	14,991
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**14,991**	**14,991**	**14,991**
Expenditures:			
Contractual			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	14,991	14,991	14,991
2023/2024/2025 Budget Authority Amoun	14,991	14,991	0

Adopted Budget

Municipalities Fight Addiction	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	998	10,207	1,597
Receipts:			
Opioid Settlement Proceeds	9,209	7,600	7,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,209**	**7,600**	**7,600**
Resources Available:	**10,207**	**17,807**	**9,197**
Expenditures:			
Commodities		16,210	9,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**16,210**	**9,000**
Unencumbered Cash Balance Dec 31	10,207	1,597	197
2023/2024/2025 Budget Authority Amoun	0	16,210	9,000

CPA Summary

Harper County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Capital Equipment Reserv		(2) Fund Name: Capital Road Imp Reserve		(3) Fund Name: Plumb Thicket Landfill Re		(4) Fund Name: Special Hwy Imp Fund		(5) Fund Name: ARPA		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,089,952	Cash Balance Jan 1	3,204,729	Cash Balance Jan 1	3,749,481	Cash Balance Jan 1	173,255	Cash Balance Jan 1	323,757	9,541,174
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	155,449	Transfer In	511,000	Miscellaneous	157	Reimbursements	200,000			
Transfers In	1,417,700			Transfers In	180,000					
				Cancel Encumbrance	14,196					
Total Receipts	1,573,149	Total Receipts	511,000	Total Receipts	194,353	Total Receipts	200,000	Total Receipts	0	2,478,502
Resources Available:	3,663,101	Resources Available:	3,715,729	Resources Available:	3,943,834	Resources Available:	373,255	Resources Available:	323,757	12,019,676
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	595,584	Contractual	98,742	Contractual	380,557	Contractual	180,698	Personal Services	283,339	
				Grants	9,193			Employee Benefits	40,418	
Total Expenditures	595,584	Total Expenditures	98,742	Total Expenditures	389,750	Total Expenditures	180,698	Total Expenditures	323,757	1,588,531
Cash Balance Dec 31	3,067,517	Cash Balance Dec 31	3,616,987	Cash Balance Dec 31	3,554,084	Cash Balance Dec 31	192,557	Cash Balance Dec 31	0	10,431,145 **
										10,431,145 **

**Note: These two block figures should agree.

CPA Summary

Harper County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Attorney Equipmer		County Attorney Spec Equi		Reg of Deeds Tech Fund		Clerk Tech Fund		Treasurer Tech Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	19,479	Cash Balance Jan 1	14,867	Cash Balance Jan 1	22,295	Cash Balance Jan 1	1,312	Cash Balance Jan 1	6,443	64,396
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	88	Transfer In	8,550	Fees	10,696	Fees	2,674	Fees	2,674	
Total Receipts	88	Total Receipts	8,550	Total Receipts	10,696	Total Receipts	2,674	Total Receipts	2,674	24,682
Resources Available:	19,567	Resources Available:	23,417	Resources Available:	32,991	Resources Available:	3,986	Resources Available:	9,117	89,078
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Commodities	1,367	Capital Outlay	8,665	Contractual	325	Contractual	2,269	
		Contractual	258							
		Capital Outlay	3,458							
Total Expenditures	0	Total Expenditures	5,083	Total Expenditures	8,665	Total Expenditures	325	Total Expenditures	2,269	16,342
Cash Balance Dec 31	19,567	Cash Balance Dec 31	18,334	Cash Balance Dec 31	24,326	Cash Balance Dec 31	3,661	Cash Balance Dec 31	6,848	72,736 **
										72,736 **

**Note: These two block figures should agree.

CPA Summary

Harper County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name: DARE Program		(2) Fund Name: Sheriff Equipment		(3) Fund Name: Prosecuter Train Assist		(4) Fund Name: Special Motor Vehicle		(5) Fund Name: Capital Improve Reserves		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	226	Cash Balance Jan 1	30,083	Cash Balance Jan 1	7,193	Cash Balance Jan 1	0	Cash Balance Jan 1	132,748	170,250
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	797	Miscellaneous	28,531	Fees	390	Licenses,Permits, Fees	57,226			
Trsfr from Spec Alc	25,879									
Total Receipts	26,676	Total Receipts	28,531	Total Receipts	390	Total Receipts	57,226	Total Receipts	0	112,823
Resources Available:	26,902	Resources Available:	58,614	Resources Available:	7,583	Resources Available:	57,226	Resources Available:	132,748	283,073
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	1,043	Capital Outlay	24,562	Contractual	552	Personal Services	35,369	Miscellaneous	924	
						Commodities	2,977	Transfer to Pub Trsp	26,000	
						Contractual	1,623			
						Transfer to Gen Fund	17,257			
Total Expenditures	1,043	Total Expenditures	24,562	Total Expenditures	552	Total Expenditures	57,226	Total Expenditures	26,924	110,307
Cash Balance Dec 31	25,859	Cash Balance Dec 31	34,052	Cash Balance Dec 31	7,031	Cash Balance Dec 31	0	Cash Balance Dec 31	105,824	172,766 **
										172,766 **

**Note: These two block figures should agree.

CPA Summary

Harper County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name: Public Safety Equipment		(2) Fund Name: CDBG Program Fund		(3) Fund Name: EPI & Lab Capacity Grant		(4) Fund Name: Memorial Fund		(5) Fund Name: Sheriff Asset Forfeiture		
Unencumbered Cash Balance Jan 1	53,222	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	66,524	Unencumbered Cash Balance Jan 1	1,910	Unencumbered Cash Balance Jan 1	0	Total 121,656
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	173,853							Forfeiture	38,980	
Total Receipts	173,853	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	38,980	212,833
Resources Available:	227,075	Resources Available:	0	Resources Available:	66,524	Resources Available:	1,910	Resources Available:	38,980	334,489
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Reimbursements	66,524	Capital Outlay	1,404	Contractual	8,716	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	66,524	Total Expenditures	1,404	Total Expenditures	8,716	76,644
Cash Balance Dec 31	227,075	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	506	Cash Balance Dec 31	30,264	257,845 **
										257,845 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

Harper County

2025

NOTICE OF BUDGET HEARING

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Harper County
will meet on August 19, 2024 at 10:00 A.M. at Harper County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
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BUDGET SUMMARY

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,083,759	19.265	5,996,741	18.320	6,405,486	1,994,553	20.491
Debt Service							
Road & Bridge	1,803,416	9.064	1,749,350	11.257	1,763,000	1,122,707	11.534
Special Bridge	284,674	3.328	417,100	3.125	422,200	259,337	2.664
EMS	645,524	2.431	908,500	5.271	909,130	440.228	4.523
Health Department	418,398	2.171	538,965	0.963	574,565	127,117	1.306
Appraiser	222,231	2.461	224,500	1.805	290,200	248,249	2.550
Noxious Weeds	58,265	0.480	114,880	0.097	112,530	35,812	0.368
Employee Benefits	1,670,406	18.696	2,418,065	18.645	2,418,065	1,555,458	15.980
Department on Aging	153,657	0.850	167,790	0.899	174,260	74,066	0.761
Public Transportation	131,630	0.148	172,250	0.298	187,250	53,182	0.546
911 Fund	54,076		54,082		54,082		
Special Alcohol Tax	27,250		20,000		19,500		
Special Liability							
Municipalities Fight Addi			16,210		9,000		
Non-Budgeted Funds-A	1,588,531						
Non-Budgeted Funds-B	16,342						
Non-Budgeted Funds-C	110,307						
Non-Budgeted Funds-D	76,644						
Totals	12,345,110	58.894	12,798,433	60.680	13,339,268	5,910,709	60.723
						Revenue Neutral Rate **	*63.411*
Less: Transfers	2,387,986		2,015,000		2,231,500		
Net Expenditure	9,957,124		10,783,433		11,107,768		
Total Tax Levied	6,178,580		6,171,179		xxxxxxxxxxxxxxxxx		
Assessed Valuation	104,768,251		101,711,203		97,339,365		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Ami DeLacerda
Harper County Clerk

Harper County 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	1,973,340	20.273	21,213
Debt Service			0
Road & Bridge	1,110,767	11.411	11,940
Special Bridge	256,579	2.636	2,758
EMS	435,546	4.475	4,682
Health Department	125,765	1.292	1,352
Appraiser	245,609	2.523	2,640
Noxious Weeds	35,431	0.364	381
Employee Benefits	1,538,915	15.810	16,543
Department on Aging	73,278	0.753	788
Public Transportation	52,616	0.541	566
0			0
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0			0
0			0
0			0
TOTAL	5,847,846	60.077	62,863

2024 July 1 Valuation: 97,339,365

Valuation Factor: 97,339.365

Neighborhood Revitalization Subj to Rebate: 1,046,370

Neighborhood Revitalization factor: 1,046.370

**This information comes from the 2025 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF HARPER COUNTY, HEREBY NOTIFIES THE HARPER 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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, 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, 2024.

WITNESS my hand and official seal on 15, 2024.

(Seal)

COUNTY CLERK SEAL HARPER COUNTY, KANSAS

Ann E Dehaven

Clerk or Officer of Governing Body

PUBLIC NOTICE

(First published in The Harper Advocate on Thursday, August 8, 2024) 2t

State of Kansas
County

Harper County

2025

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EMS	645,524	2.431	908,500	5.271	909,130	440,228	4.523
Health Department	418,398	2.171	538,965	0.963	574,565	127,117	1.306
Appraiser	222,231	2.461	224,500	1.805	290,200	248,249	2.550
Noxious Weeds	58,265	0.480	114,880	0.097	112,530	35,812	0.368
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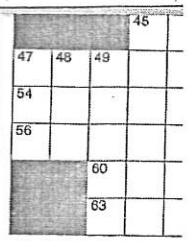
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***Revenue Neutral Rate as defined by KSA 79-2988*

Ami DeLaCerda
Harper County Clerk

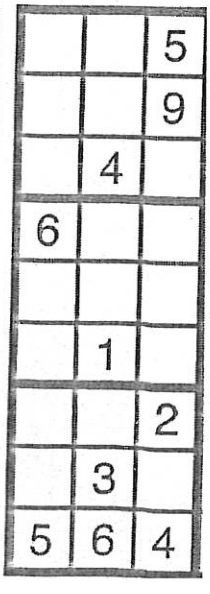


CLUES ACRO

1. Major American (abbr.)
4. Pressure measur
7. Two-year-old sh
10. Indigenous pers Laos or Thailan
11. Up in the air (ab
12. Actress de Arma
13. Not moving
15. Cool!
16. Bog arum genus
19. Perceptible by tc
21. Type of test
23. Monetary units
24. Collection of var
25. Sum of five and
26. Type of sword
27. Hates
30. Immobile
34. Pie __ mode

CLUES DOWN

1. Policemen (Frenc
2. Toy dog
3. Inflamed colon di
4. Can't move
5. Helps little firms
6. Lists of names, su
7. Takes down
8. Makes possible
9. Wife of Julius Cor
13. Engine additive
14. Arctic explorers (
17. Written account
18. Consumed
20. Something the fin
22. No (slang)
27. Gov't lawyers
28. Peyton's little bro
29. Small amount
31. Investment vehicl



(First published in The Harper Advocate on Thursday, August 8, 2024)2t

State of Kansas
County

Harper County

2025

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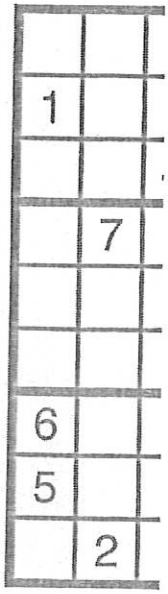
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Ami DeLacerda
Harper County Clerk

Fr. Ancient Kingdo
12. __fide: legit
13. Gemstone
21. Counsels
23. Corporate bigw
25. Cool!
26. Touch lightly
27. Small Milky W
28. Satirical websi
29. Border lines
32. Soft drinks
33. Capital of Guai



P R I C E !
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WH
ADVERTISE
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ED, EVENT, F
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