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 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 Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	79-1946	6	7,296,682	1,295,960	12.178
Debt Service	10-113				
Road & Bridge	68-5,101	7	1,894,750	1,201,568	11.291
Special Bridge	68-1135	8	424,000	380,795	3.578
EMS	68-6113	8	946,630	339,726	3.192
Health Department	65-204	9	552,279	181,417	1.705
Appraiser	19-439	9	285,700	236,598	2.223
Noxious Weeds	2-1318	10	138,400	106,181	1.000
Employee Benefits	12-16, 102	10	2,418,065	1,394,539	13.104
Department on Aging	12-1680	11	199,640	107,026	1.006
Public Transportation	12-1680	11	189,750	12,105	0.114
911 Fund		12	54,082		
Special Alcohol Tax		12	19,500		
Special Liability		13	14,991		
Municipalities Fight Addiction		13	15,500		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		14b			
Non-Budgeted Funds-C		14c			
Non-Budgeted Funds-D		14d			
Totals		xxxxx	14,449,969	5,255,915	49.391
Budget Hearing Notice		18			
Budget Hearing Notice 2					
Combined Rate and Budget Hearing					
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		19			

County Clerk's Use Only
106,422,20
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	55.542
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: 9/16 2025

County Clerk

Melinda McCulloch

Governing Body

CPA Summary

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	1,994,553	128,035	2,036	7,342	7,442	0
Debt Service						
Road & Bridge	1,122,707	72,070	1,146	4,133	4,189	0
Special Bridge	259,337	16,648	265	955	968	0
EMS	440,228	28,260	449	1,621	1,642	0
Health Department	127,117	8,160	130	468	474	0
Appraiser	248,249	15,936	253	914	926	0
Noxious Weeds	35,812	2,299	37	132	134	0
Employee Benefits	1,555,458	99,849	1,588	5,726	5,803	0
Department on Aging	74,066	4,755	76	273	276	0
Public Transportation	53,182	3,414	54	196	198	0
TOTAL	5,910,709	379,426	6,034	21,760	22,052	0

County Treas Motor Vehicle Estimate 379,426

County Treas Recreational Vehicle Estimate 6,034

County Treas 16/20M Vehicle Estimate 21,760

County Treas Commercial Vehicle Tax Estimate 22,052

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.06419

Recreational Vehicle Factor 0.00102

16/20M Vehicle Factor 0.00368

Commercial Vehicle Factor 0.00373

Watercraft Factor 0.00000

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	Capital Equip Reserve	-	120,500	37,000	
General/Pilot	Capital Road Reserve	240,000	240,000	320,000	
General/Pilot	Capital Equip Reserve	400,000	400,000	320,000	
General/Waste Connect	Capital Equip Reserve	715,000	715,000	550,000	
General	Capital Road Reserve		375,000	1,125,000	
General/Diversion	Cnty Attorney Spc Equi	6,553	9,000	9,000	
Public Transportation	Capital Equip Reserve	7,000	10,000	10,000	
Public Transportation	Capital Improve Reserve	13,500	26,000	20,000	
General/Dispatch	Capital Equip Reserve	45,000	5,000	5,000	
General/IT	Capital Equip Reserve	6,000	10,000	10,000	
General/EM	Capital Equip Reserve	1,000	1,000	-	
General/Waste Connect	Plumb Thicket Reserves	190,000	190,000	190,000	
EMS	Capital Equip Reserve	35,000	25,000		
911 Fund	Capital Equip Reserve	5,000	5,000	5,000	
General/Waste Connect	Capital Road Reserve			100,000	
General/Reg of Deeds	Capital Equip Reserve	450			
SMVL	General	25,017			
Road & Bridge	Capital Equip Reserve	115,000			
Special Bridge	Capital Equip Reserve	43,000			
General/Election	Capital Equip Reserve	15,000			
General/Daycare	Capital Equip Reserve	659		1,000	
General/Cont Exp	Plumb Thicket Reserves				
	Total	1863179	2131500	2702000	
	Adjustments*				
	Adjusted Totals	1863179	2131500	2702000	

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

Harper County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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

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, 2025	Payments Due 2025	Payments Due 2026
NONE							
				Totals	0	0	0

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

Harper County 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	2,662,796	3,432,791	2,354,217
Receipts:			
Ad Valorem Tax	1,718,795	1,994,553	xxxxxxxxxxxxxxx
Delinquent Tax	59,264		
Motor Vehicle Tax	118,287	110,888	128,035
Recreational Vehicle Tax	1,870	1,670	2,036
16/20M Vehicle Tax	5,437	5,983	7,342
Commercial Vehicle Tax	6,734	6,119	7,442
Watercraft Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Mineral Production Tax	33,555	35,000	30,000
Waste Connections Annual Fee	243,645	240,000	255,000
Waste Connections Tonnage Fee	1,708,092	1,550,000	1,750,000
Election Fees	2,753	0	0
Environmental Service Fees	993	0	0
Jail and Housing Fees	970	0	0
County Farm Lease Income	9,250	9,250	8,555
Rent	0	0	0
Other Charges and Fees	4,024	0	0
Recording Fees	67,519	50,000	50,000
Zoning/GIS Fees	1,878	2,650	1,000
Federal/State Grants	5,000	11,930	11,930
Attorney Diversion Fees	6,553	8,000	6,000
Flat Ridge II - Pilot Payment	1,035,658	1,000,000	1,075,000
County Officer Fees	31,260	58,455	75,000
Solid Waste Fees	14,081	0	10,000
Transfer In	25,017	0	0
SPARK - CRF Reimbursement	13,450	0	0
Transfer In - PTL	0	0	100,000
Other Reimbursements	525,877	0	0
Sale of Surplus Property	0	0	0
Daycare Fees	31,597	12,000	40,000
District Court Fees	18,826	0	0
District Coroner	288	0	0
Interest on Landfill MIP	294,079	100,000	100,000
Interest on CD's	287,669	0	0
Interest on Delinquent Taxes	204,384	86,321	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	88,478	65,307	0
Neighborhood Revitalization Rebate	-22,686	-21,213	-10,835
Miscellaneous	28,933		
Does miscellaneous exceed 10% of Total F			
Total Receipts	6,571,530	5,326,913	3,646,505
Resources Available:	9,234,326	8,759,703	6,000,722

Harper County 2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	9,234,326	8,759,703	6,000,722
Expenditures:			
Commissioners	67,671	69,940	76,439
County Clerk	127,569	128,440	141,915
County Treasurer	140,584	169,365	179,092
County Attorney	159,661	190,850	208,350
Register of Deeds	103,129	118,650	130,280
Buildings & Grounds	187,819	227,500	234,005
District Court	110,165	139,950	139,950
Courthouse	551,027	684,000	709,250
Election	46,200	50,250	50,050
Sheriff	518,020	594,550	642,050
Jail	366,628	385,900	410,700
Emergency Management	16,879	19,800	20,220
Solid Waste	23,020	23,390	21,740
Human Resources	31,353	49,000	54,200
Daycare	176,575	229,400	311,100
Zoning	793	7,850	8,145
GIS	14,560	19,250	17,000
Dispatch	255,341	298,350	327,550
Information Technology	169,756	204,350	214,035
Community Development	47,643	47,950	52,360
Appropriations	244,751	257,251	257,251
PILOT	1,160,029	715,000	715,000
Waste Connection/Plumb Thicket	1,275,809	1,270,000	1,205,000
Transfers	6,553	504,500	1,171,000
0	0	0	0
Library	0	0	0
Memorial	0	0	0
Mental Health	0	0	0
Mental Retardation	0	0	0
Noxious Weed Control	0	0	0
Other	0	0	0
Park & Recreation	0	0	0
Register of Deeds	0	0	0
Road & Bridge	0	0	0
Services for the Aged	0	0	0
Soil Conservation	0	0	0
Solid Waste	0	0	0
Tort Liability	0	0	0
Cultural	0	0	0
Other	0	0	0
Subtotal	5,801,535	6,405,486	7,296,682
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	5,801,535	6,405,486	7,296,682
Unencumbered Cash Balance Dec 31	3,432,791	2,354,217	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	5,996,741	6,405,486	7,296,682
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,296,682
		Tax Required	1,295,960
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,295,960

CPA Summary

Harper County 2026

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Commissioners			
Personal Services	63,577	64,990	71,489
Commodities	0	50	50
Contractual	4,094	4,900	4,900
Total	67,671	69,940	76,439
County Clerk			
Personal Services	114,780	120,650	132,715
Commodities	1,662	3,000	2,800
Contractual	11,127	4,790	6,400
Total	127,569	128,440	141,915
County Treasurer			
Personal Services	84,014	88,265	97,092
Commodities	729	300	300
Contractual		80,550	81,450
Capital Outlay	55,841	250	250
Total	140,584	169,365	179,092
County Attorney			
Personal Services	147,531	175,000	192,500
Commodities	376	800	800
Contractual	11,754	15,050	15,050
Total	159,661	190,850	208,350
Register of Deeds			
Personal Services	98,838	108,500	119,350
Commodities	13	600	600
Contractual	3,828	9,400	9,430
Capital Outlay		150	900
Transfer to Reserves	450	0	0
Total	103,129	118,650	130,280
Buildings & Grounds			
Personal Services	102,960	134,550	148,005
Commodities	14,504	16,950	16,500
Contractual	66,694	74,000	67,500
Capital Outlay	3,661	2,000	2,000
Total	187,819	227,500	234,005
District Court			
Commodities	3,707	5,500	5,500
Contractual	104,745	131,150	132,150
Capital Outlay	1,713	3,300	2,300
Total	110,165	139,950	139,950
Courthouse			
Personal Services	109,591	152,500	167,750
Commodities	23,425	27,000	27,000
Contractual	290,502	404,500	414,500
Contingency Expense	127,509	100,000	100,000
Total	551,027	684,000	709,250
Total - Page 6b	1,447,625	1,728,695	1,819,281

Harper County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Election			
Personal Services	7,410	15,000	15,000
Commodities	1,174	850	850
Contractual	22,616	34,200	34,000
Capital Outlay	15,000	200	200
Total	46,200	50,250	50,050
Sheriff			
Personal Services	429,121	475,000	522,500
Commodities	52,071	60,600	60,600
Contractual	34,427	54,950	54,950
Capital Outlay	2,401	4,000	4,000
Total	518,020	594,550	642,050
Jail			
Personal Services	244,091	248,000	272,800
Commodities	72,690	70,400	74,800
Contractual	37,432	57,500	58,100
Capital Outlay	12,415	10,000	5,000
Total	366,628	385,900	410,700
Emergency Management			
Personal Services	13,886	14,200	15,620
Commodities	723	1,300	1,300
Contractual	1,270	2,300	2,300
Capital Outlay		1,000	1,000
Transfer to Reserves	1,000	1,000	0
Total	16,879	19,800	20,220
Solid Waste			
Personal Services	1,132	3,000	0
Commodities	3,214	4,800	3,800
Contractual	18,674	15,590	16,140
Capital Outlay	0	0	1,800
Total	23,020	23,390	21,740
Human Resources			
Personal Services	27,256	47,000	51,700
Commodities	17	0	0
Contractual	4,080	2,000	2,500
Total	31,353	49,000	54,200
Daycare			
Personal Services	105,538	209,000	270,600
Commodities	7,446	10,200	20,000
Contractual	62,932	10,200	19,500
Transfer to Reserves	659	0	1,000
Total	176,575	229,400	311,100
Zoning			
Personal Services	253	2,950	3,245
Commodities	30	0	0
Contractual	510	4,900	4,900
Total	793	7,850	8,145
Total - Page 6c	1,179,468	1,360,140	1,518,205

Harper County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
GIS			
Commodities		750	1,000
Contractual	14,560	18,500	16,000
Total	14,560	19,250	17,000
Dispatch			
Personal Services	202,938	280,000	308,000
Commodities	923	1,300	1,300
Contractual	6,132	11,650	12,650
Capital Outlay	348	400	600
Transfer to Reserves	45,000	5,000	5,000
Total	255,341	298,350	327,550
Information Technology			
Personal Services	66,948	96,850	106,535
Commodities	437	0	0
Contractual	76,809	77,500	77,500
Capital Outlay	19,562	20,000	20,000
Transfer to Reserves	6,000	10,000	10,000
Total	169,756	204,350	214,035
Community Development			
Personal Services	42,388	44,100	48,510
Commodities	299	600	600
Contractual	4,956	3,250	3,250
Total	47,643	47,950	52,360
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	116,290	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	257,251	257,251
PILOT			
Commodities	445,029	0	0
Transfer to Capital Road Reserves	240,000	240,000	320,000
Foundation - Fire Districts	75,000	75,000	75,000
Transfer to Capital Equipment	400,000	400,000	320,000
Total	1,160,029	715,000	715,000
Waste Connection/Plumb Thicket			
Harper County Foundation Grants	200,000	200,000	200,000
Harper County Foundation 10%	170,809	165,000	165,000
Transfer to Plumb Thicket Res - Eco Dev	190,000	190,000	190,000
Transfer to Capital Road Reserves	0	0	100,000
Transfer to Capital Equipment	715,000	715,000	550,000
Total	1,275,809	1,270,000	1,205,000
Transfers			
Capital Road Reserves - Const		375,000	750,000
Capital Road Reserves - Maint			375,000
Capital Equipment		120,500	37,000
County Attorney Special Equipment	6,553	9,000	9,000
Total	6,553	504,500	1,171,000
Total - Page 6d	3,174,442	3,316,651	3,959,196

Harper County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Total	0	0	0
Library			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Memorial			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Mental Health			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Mental Retardation			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Noxious Weed Control			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Other			
Contractual			
Total	0	0	0
Park & Recreation			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Register of Deeds			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page6e	0	0	0

Harper County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Road & Bridge			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Services for the Aged			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Soil Conservation			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Solid Waste			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Tort Liability			
Contractual			
Judgments			
Total	0	0	0
Cultural			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Other			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	1,447,625	1,728,695	1,819,281
Total - Page 6c	1,179,468	1,360,140	1,518,205
Total - Page 6d	3,174,442	3,316,651	3,959,196
Total - Page 6e	0	0	0
Total Detail Expenditures**	5,801,535	6,405,486	7,296,682

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

Harper County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	502,509	468,627	243,190
Receipts:			
Ad Valorem Tax	1,055,669	1,122,707	xxxxxxxxxxxxxxxx
Delinquent Tax	41,576		
Motor Vehicle Tax	55,653	68,135	72,070
Recreational Vehicle Tax	880	1,026	1,146
16/20M Vehicle Tax	4,430	3,676	4,133
Commercial Vehicle Tax	3,168	3,759	4,189
Watercraft Tax			0
Special City & County Highway	358,982	350,000	350,000
County Equalization	14,172		26,500
Other Reimbursements	155,652		
ROW Permits	37,800	200	600
FEMA Reimbursements	0		
Sale of Surplus Equipment	0		

Harper County 2026

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	2,217,851	2,006,190	693,182
Expenditures from detail page:			
	1,749,224	1,763,000	1,894,750
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	1,749,224	1,763,000	1,894,750
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,749,224**	**1,763,000**	**1,894,750**
Unencumbered Cash Balance Dec 31	468,627	243,190	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,749,350	1,763,000	1,894,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,894,750
		Tax Required	1,201,568
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,201,568

CPA Summary

Harper County 2026

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Personal Services	628,077	800,000	888,000
Commodities	569,877	509,000	541,500
Contractual	134,067	147,000	160,250
Capital Outlay	302,203	307,000	305,000
Transfer to Capital Equipment	115,000		
Total	1,749,224	1,763,000	1,894,750
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**	1,749,224	1,763,000	1,894,750

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

Harper County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	265,350	171,917	27,553
Receipts:			
Ad Valorem Tax	293,290	259,337	xxxxxxxxxxxxxxx
Delinquent Tax	10,560		
Motor Vehicle Tax	20,434	18,909	16,648
Recreational Vehicle Tax	323	285	265
16/20 M Vehicle Tax	859	1,020	955
Commercial Vehicle Tax	1,163	1,043	968
Watercraft Tax			0
Reimbursement	36		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,870	-2,758	-3,184
Miscellaneous	372		
Does miscellaneous exceed 10% of Total			
Total Receipts	323,167	277,836	15,652
Resources Available:	588,517	449,753	43,205
Expenditures:			
Personal Services	94,058	150,000	165,000
Commodities	171,872	222,200	209,000
Contractual	93,049	50,000	50,000
Capital Outlay	14,621	0	
Transfer to Capital Equipment	43,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	416,600	422,200	424,000
Unencumbered Cash Balance Dec 31	171,917	27,553	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	417,100	422,200	424,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	424,000
		Tax Required	380,795
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	380,795

Adopted Budget EMS	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	236,512	345,494	227,772
Receipts:			
Ad Valorem Tax	496,381	440,228	xxxxxxxxxxxxxxx
Delinquent Tax	11,634		
Motor Vehicle Tax	14,926	31,901	28,260
Recreational Vehicle Tax	236	480	449
16/20 M Vehicle Tax	1,209	1,721	1,621
Commercial Vehicle Tax	850	1,760	1,642
Watercraft Tax			0
Ambulance Revenue	368,457	320,000	350,000
Training & Other Reimbursements	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-6,527	-4,682	-2,840
Miscellaneous	1,844		
Does miscellaneous exceed 10% of Total			
Total Receipts	889,010	791,408	379,132
Resources Available:	1,125,522	1,136,902	606,904
Expenditures:			
Personal Services	598,984	720,000	792,000
Commodities	45,190	57,280	57,130
Contractual	88,201	100,050	96,500
Capital Outlay	12,653	6,800	1,000
Transfer to Capital Equipment Reserves	35,000	25,000	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	780,028	909,130	946,630
Unencumbered Cash Balance Dec 31	345,494	227,772	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	908,500	909,130	946,630
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	946,630
		Tax Required	339,726
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	339,726

CPA Summary

Harper County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Health Department	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	397,303	322,630	136,712
Receipts:			
Ad Valorem Tax	89,375	127,117	xxxxxxxxxxxxxxx
Delinquent Tax	6,447		
Motor Vehicle Tax	13,328	5,824	8,160
Recreational Vehicle Tax	211	88	130
16/20 M Vehicle Tax	609	314	468
Commercial Vehicle Tax	759	321	474
Watercraft Tax			0
Private Grants and Donations		69,285	54,285
Fees for Services	151,423	187,050	172,150
Federal and State Grants	107,414		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,193	-1,352	-1,517
Miscellaneous	14,188		
Does miscellaneous exceed 10% of Total			
Total Receipts	382,561	388,647	234,150
Resources Available:	779,864	711,277	370,862
Expenditures:			
Personal Services	239,880	393,000	432,300
Commodities	186,490	137,825	77,525
Contractual	30,314	42,040	40,754
Capital Outlay	550	1,700	1,700
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	457,234	574,565	552,279
Unencumbered Cash Balance Dec 31	322,630	136,712	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	538,965	574,565	552,279
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	552,279
		Tax Required	181,417
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	181,417

Adopted Budget

Appraiser	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	82,454	63,535	32,222
Receipts:			
Ad Valorem Tax	169,249	248,249	xxxxxxxxxxxxxxx
Delinquent Tax	6,665		
Motor Vehicle Tax	15,111	10,922	15,936
Recreational Vehicle Tax	239	164	253
16/20 M Vehicle Tax	454	589	914
Commercial Vehicle Tax	860	603	926
Watercraft Tax	0		0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,235	-2,640	-2,149
Miscellaneous	3,286	1,000	1,000
Does miscellaneous exceed 10% of Total			
Total Receipts	193,629	258,887	16,880
Resources Available:	276,083	322,422	49,102
Expenditures:			
Personal Services	180,431	205,000	225,500
Commodities	2,996	5,400	5,400
Contractual	29,121	79,800	54,800
Capital Outlay		0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	212,548	290,200	285,700
Unencumbered Cash Balance Dec 31	63,535	32,222	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	224,500	290,200	285,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	285,700
		Tax Required	236,598
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	236,598

CPA Summary

Harper County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Noxious Weeds	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	164,148	86,950	20,505
Receipts:			
Ad Valorem Tax	8,464	35,812	xxxxxxxxxxxxxxxx
Delinquent Tax	2,438		
Motor Vehicle Tax	2,947	582	2,299
Recreational Vehicle Tax	47	9	37
16/20 M Vehicle Tax	341	31	132
Commercial Vehicle Tax	168	32	134
Watercraft Tax			0
Sale of Chemical	3,733	10,000	10,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-120	-381	-888
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	18,018	46,085	11,714
Resources Available:	182,166	133,035	32,219
Expenditures:			
Personal Services	49,105	71,000	78,100
Commodities	36,665	29,600	49,600
Contractual	9,039	11,930	10,700
Capital Outlay	407	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	95,216	112,530	138,400
Unencumbered Cash Balance Dec 31	86,950	20,505	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	114,880	112,530	138,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	138,400
		Tax Required	106,181
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	106,181

Adopted Budget Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,400,302	1,674,503	922,219
Receipts:			
Ad Valorem Tax	1,746,275	1,555,458	xxxxxxxxxxxxxxxx
Delinquent Tax	68,106		
Motor Vehicle Tax	114,793	112,853	99,849
Recreational Vehicle Tax	1,815	1,699	1,588
16/20 M Vehicle Tax	7,716	6,088	5,726
Commercial Vehicle Tax	6,535	6,226	5,803
Watercraft Tax	0		0
Reimbursements	16,557		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-23,089	-16,543	-11,659
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	1,938,708	1,665,781	101,307
Resources Available:	3,339,010	3,340,284	1,023,526
Expenditures:			
Social Security	276,439	389,315	389,315
KPERS	363,459	433,000	433,000
Work Comp	51,869	130,000	130,000
Health Ins	918,389	1,400,000	1,400,000
HRA	44,969	50,250	50,250
Life Insurance	4,877	7,500	7,500
Unemployment Tax	3,965	8,000	8,000
Cash Reserve (2026 column)			
Miscellaneous	540		
Does miscellaneous exceed 10% of Total			
Total Expenditures	1,664,507	2,418,065	2,418,065
Unencumbered Cash Balance Dec 31	1,674,503	922,219	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,418,065	2,418,065	2,418,065
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,418,065
		Tax Required	1,394,539
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,394,539

CPA Summary

Harper County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Department on Aging	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	83,245	81,296	36,529
Receipts:			
Ad Valorem Tax	84,267	74,066	xxxxxxxxxxxxxxxx
Delinquent Tax	3,292		
Motor Vehicle Tax	5,219	5,440	4,755
Recreational Vehicle Tax	82	82	76
16/20 M Vehicle Tax	345	293	273
Commercial Vehicle Tax	297	300	276
Watercraft Tax			0
Meal Donations	36,459	29,000	30,000
Title III Grants	28,530	20,900	21,100
Rent	13,543	200	500
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,113	-788	-895
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	170,921	129,493	56,085
Resources Available:	254,166	210,789	92,614
Expenditures:			
Personal Services	55,471	58,000	63,800
Commodities	2,935	5,200	5,150
Contractual	114,464	111,060	126,690
Capital Outlay	0		4,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	172,870	174,260	199,640
Unencumbered Cash Balance Dec 31	81,296	36,529	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amour	167,790	174,260	199,640
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	199,640
		Tax Required	107,026
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	107,026

Adopted Budget Public Transportation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	29,764	21,497	29,884
Receipts:			
Ad Valorem Tax	28,159	53,182	xxxxxxxxxxxxxxxx
Delinquent Tax	548		
Motor Vehicle Tax	909	1,798	3,414
Recreational Vehicle Tax	14	27	54
16/20 M Vehicle Tax	5	97	196
Commercial Vehicle Tax	52	99	198
Watercraft Tax	0		0
Transportation Fees	22,805	25,000	25,000
KDOT Grant	91,622	116,000	119,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-369	-566	-101
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	143,745	195,637	147,761
Resources Available:	173,509	217,134	177,645
Expenditures:			
Personal Services	89,105	100,500	110,550
Commodities	27,551	30,900	27,200
Contractual	14,856	19,850	22,000
Transfer to Capital Equipment	7,000	10,000	10,000
Transfer to Capital Improvement	13,500	26,000	20,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	152,012	187,250	189,750
Unencumbered Cash Balance Dec 31	21,497	29,884	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amour	172,750	187,250	189,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	189,750
		Tax Required	12,105
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	12,105

CPA Summary

Harper County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 911 Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	226,512	244,329	240,247
Receipts:			
911 Fee Revenue	65,009	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**65,009**	**50,000**	**50,000**
Resources Available:	**291,521**	**294,329**	**290,247**
Expenditures:			
Contractual	42,192	49,082	49,082
Transfer to Capital Equipment Reserves	5,000	5,000	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**47,192**	**54,082**	**54,082**
Unencumbered Cash Balance Dec 31	244,329	240,247	236,165
2024/2025/2026 Budget Authority Amoun	54,082	54,082	54,082

Adopted Budget

Special Alcohol Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	21,467	31,795	22,057
Receipts:			
Private Club Liquor Tax	10,328	9,762	10,979
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,328**	**9,762**	**10,979**
Resources Available:	**31,795**	**41,557**	**33,036**
Expenditures:			
Contractual	0	19,500	19,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**19,500**	**19,500**
Unencumbered Cash Balance Dec 31	31,795	22,057	13,536
2024/2025/2026 Budget Authority Amoun	20,000	19,500	19,500

CPA Summary

Harper County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Liability**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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:			
Commodidities		0	14,991
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	14,991
Unencumbered Cash Balance Dec 31	14,991	14,991	0
2024/2025/2026 Budget Authority Amoun	14,991	0	14,991

Adopted Budget

Municipalities Fight Addiction	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,207	15,166	13,766
Receipts:			
Opioid Settlement Proceeds	11,459	7,600	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	11,459	7,600	2,000
Resources Available:	21,666	22,766	15,766
Expenditures:			
Commodities	6,500	9,000	15,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,500	9,000	15,500
Unencumbered Cash Balance Dec 31	15,166	13,766	266
2024/2025/2026 Budget Authority Amoun	16,210	9,000	15,500

CPA Summary

Harper County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

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: County Attorney Equipment		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,067,517	Cash Balance Jan 1	3,616,987	Cash Balance Jan 1	3,554,084	Cash Balance Jan 1	192,557	Cash Balance Jan 1	19,567	10,450,712
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	328,820	Transfers In	940,000	Miscellaneous	131,457			Fees	32	
Transfers In	1,388,109			Transfers In	190,000			Miscellaneous	100	
Total Receipts	1,716,929	Total Receipts	940,000	Total Receipts	321,457	Total Receipts	0	Total Receipts	132	2,978,518
Resources Available:	4,784,446	Resources Available:	4,556,987	Resources Available:	3,875,541	Resources Available:	192,557	Resources Available:	19,699	13,429,230
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	880,264	Contractual	283,626	Contractual	142,865	Contractual	75,989			
				Grants	15,000					
Total Expenditures	880,264	Total Expenditures	283,626	Total Expenditures	157,865	Total Expenditures	75,989	Total Expenditures	0	1,397,744
Cash Balance Dec 31	3,904,182	Cash Balance Dec 31	4,273,361	Cash Balance Dec 31	3,717,676	Cash Balance Dec 31	116,568	Cash Balance Dec 31	19,699	12,031,486 **
										12,031,486 **

**Note: These two block figures should agree.

CPA Summary

Harper County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Attorney Spec Equi		Reg of Deeds Tech Fund		Clerk Tech Fund		Treasurer Tech Fund		DARE Program		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	18,334	Cash Balance Jan 1	24,326	Cash Balance Jan 1	3,661	Cash Balance Jan 1	6,848	Cash Balance Jan 1	25,859	79,028
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	6,553	Fees	9,998	Fees	2,500	Fees	2,500			
Total Receipts	6,553	Total Receipts	9,998	Total Receipts	2,500	Total Receipts	2,500	Total Receipts	0	21,551
Resources Available:	24,887	Resources Available:	34,324	Resources Available:	6,161	Resources Available:	9,348	Resources Available:	25,859	100,579
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	699	Capital Outlay	9,460					Commodities	1,163	
Contractual	764									
Capital Outlay	1,995									
Total Expenditures	3,458	Total Expenditures	9,460	Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,163	14,081
Cash Balance Dec 31	21,429	Cash Balance Dec 31	24,864	Cash Balance Dec 31	6,161	Cash Balance Dec 31	9,348	Cash Balance Dec 31	24,696	86,498 **
										86,498 **

**Note: These two block figures should agree.

CPA Summary

Harper County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name: Sheriff Equipment		(2) Fund Name: Prosecuter Train Assist		(3) Fund Name: Special Motor Vehicle		(4) Fund Name: Capital Improve Reserves		(5) Fund Name: Public Safety Equipment		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	34,052	Cash Balance Jan 1	7,031	Cash Balance Jan 1	0	Cash Balance Jan 1	105,824	Cash Balance Jan 1	227,075	373,982
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	5,318	Fees	366	Licence,Permits,Fees	56,445	Transfer from Pub Tp	13,500	Miscellaneous	194,238	
Total Receipts	5,318	Total Receipts	366	Total Receipts	56,445	Total Receipts	13,500	Total Receipts	194,238	269,867
Resources Available:	39,370	Resources Available:	7,397	Resources Available:	56,445	Resources Available:	119,324	Resources Available:	421,313	643,849
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	4,286	Contractual	594	Personal Services	30,081	Miscellaneous	77	Capital Outlay	428,681	
				Commodities	1,314					
				Contractual	33					
				Transfer to Gen Fund	25,017					
Total Expenditures	4,286	Total Expenditures	594	Total Expenditures	56,445	Total Expenditures	77	Total Expenditures	428,681	490,083
Cash Balance Dec 31	35,084	Cash Balance Dec 31	6,803	Cash Balance Dec 31	0	Cash Balance Dec 31	119,247	Cash Balance Dec 31	-7,368	153,766 **
									See Tab B	153,766 **

**Note: These two block figures should agree.

CPA Summary

Harper County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name: EPI & Lab Capacity Grant		(2) Fund Name: Memorial Fund		(3) Fund Name: Sheriff Asset Forfeiture Fu		(4) Fund Name: Health Insurance Save Fun		(5) Fund Name:		
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	506	Unencumbered Cash Balance Jan 1	30,264	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Total 30,770
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Forfeiture	0	Transfer from Emp	49,460			
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	49,460	Total Receipts	0	49,460
Resources Available:	0	Resources Available:	506	Resources Available:	30,264	Resources Available:	49,460	Resources Available:	0	80,230
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Commodities	368	Contractual	4,516	Claims	13,800			
Total Expenditures	0	Total Expenditures	368	Total Expenditures	4,516	Total Expenditures	13,800	Total Expenditures	0	18,684
Cash Balance Dec 31	0	Cash Balance Dec 31	138	Cash Balance Dec 31	25,748	Cash Balance Dec 31	35,660	Cash Balance Dec 31	0	61,546 **
										61,546 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

Harper County

2026

NOTICE OF BUDGET HEARING

The governing body of
Harper County
will meet on September 15, 2025 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.
Detailed budget information is available at Harper County Clerk's Office 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 Year 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	5,801,535	18.320	6,405,486	20.546	7,296,682	1,295,960	12.177
Debt Service							
Road & Bridge	1,749,224	11.257	1,763,000	11.565	1,894,750	1,201,568	11.290
Special Bridge	416,600	3.125	422,200	2.672	424,000	380,795	3.578
EMS	780,028	5.271	909,130	4.535	946,630	339,726	3.192
Health Department	457,234	0.963	574,565	1.310	552,279	181,417	1.705
Appraiser	212,548	1.805	290,200	2.558	285,700	236,598	2.223
Noxious Weeds	95,216	0.097	112,530	0.369	138,400	106,181	0.998
Employee Benefits	1,664,507	18.645	2,418,065	16.023	2,418,065	1,394,539	13.103
Department on Aging	172,870	0.899	174,260	0.763	199,640	107,026	1.006
Public Transportation	152,012	0.298	187,250	0.548	189,750	12,105	0.114
911 Fund	47,192		54,082		54,082		
Special Alcohol Tax			19,500		19,500		
Special Liability					14,991		
Municipalities Fight Addi	6,500		9,000		15,500		
Non-Budgeted Funds-A	1,397,744						
Non-Budgeted Funds-B	14,081						
Non-Budgeted Funds-C	490,083						
Non-Budgeted Funds-D	18,684						
Totals	13,476,058	60.680	13,339,268	60.889	14,449,969	5,255,915	49.386
						Revenue Neutral Rate **	*55.542*
Less: Transfers	1,863,179		2,131,500		2,702,000		
Net Expenditure	11,612,879		11,207,768		11,747,969		
Total Tax Levied	6,171,179		5,910,709		xxxxxxxxxxxxxxxxx		
Assessed Valuation	101,711,203		97,080,089		106,426,496		

Outstanding Indebtedness, January 1,	2023	2024	2025
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 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	1,285,125	12.075	10,835
Debt Service			0
Road & Bridge	1,191,522	11.196	10,046
Special Bridge	377,611	3.548	3,184
EMS	336,886	3.165	2,840
Health Department	179,900	1.690	1,517
Appraiser	236,598	2.223	1,995
Noxious Weeds	105,293	0.989	888
Employee Benefits	1,382,880	12.994	11,659
Department on Aging	106,131	0.997	895
Public Transportation	12,004	0.113	101
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
TOTAL	5,213,950	48.991	43,960

2025 July 1 Valuation: 106,426,496

Valuation Factor: 106,426.496

Neighborhood Revitalization Subj to Rebate: 897,292

Neighborhood Revitalization factor: 897.292

**This information comes from the 2026 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.

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

__X__ 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, 2025.

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

(Seal) COUNTY CLERK SEAL HARPER COUNTY, KANSAS

Clerk or Officer of Governing Body

Sedgwick, Butler, Barber, Comanche, Pratt and Greenwood Counties.

PUBLIC NOTICE

(Published in the Anthony Republican on Wednesday, August 27, 2025) 2t

NOTICE OF BUDGET HEARING

State of Kansas
County
2026

Harper County

The governing body of
Harper County
will meet on September 15, 2025 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.
Detailed budget information is available at Harper County Clerk's Office 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 Year 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	5,801,535	18.320	6,405,486	20.546	7,296,682	1,295,960	12.177
Debt Service							
Road & Bridge	1,749,224	11.257	1,763,000	11.565	1,894,750	1,201,568	11.290
Special Bridge	416,600	3.125	422,200	2.672	424,000	380,795	3.578
EMS	780,028	5.271	909,130	4.535	946,630	339,726	3.192
Health Department	457,234	0.963	574,565	1.310	552,279	181,417	1.705
Appraiser	212,548	1.805	290,200	2.558	285,700	236,598	2.223
Noxious Weeds	95,216	0.097	112,530	0.369	138,400	106,181	0.998
Employee Benefits	1,664,507	18.645	2,418,065	16.023	2,418,065	1,394,539	13.103
Department on Aging	172,870	0.899	174,260	0.763	199,640	107,026	1.006
Public Transportation	152,012	0.298	187,250	0.548	189,750	12,105	0.114
911 Fund	47,192		54,082		54,082		
Special Alcohol Tax			19,500		19,500		
Special Liability					14,991		
Municipalities Fight Addiction	6,500		9,000		15,500		
Non-Budgeted Funds-A	1,397,744						
Non-Budgeted Funds-B	14,081						
Non-Budgeted Funds-C	490,083						
Non-Budgeted Funds-D	18,684						
Totals	13,476,058	60.680	13,339,268	60.889	14,449,969	5,255,915	49.386
						Revenue Neutral Rate **	55.542
Less: Transfers	1,863,179		2,131,500		2,702,000		
Net Expenditure	11,612,879		11,207,768		11,747,969		
Total Tax Levied	6,171,179		5,910,709		xxxxxxxxxxxxxxxxx		
Assessed Valuation	101,711,203		97,080,089		106,426,496		

Outstanding Indebtedness, January 1,	2023	2024	2025
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

Page No.

Historic Times: A Horse & Rider

By Roger Hardaway

Fans of the sport of horse

tory of a kind was made. The horse was a mare named

a "crash" diet to get down to the required competitive weight of 130.

Contemporary newspa-

REPUBLICA

0154.

Misc.
BATH &
in as little
able prices
months! Lif
fessional in
Discounts
752-0092.

PUBLIC NOTICE

(Published in the Anthony Republican on Wednesday, August 27, 2025) 2t

Harper County

NOTICE OF BUDGET HEARING

State of Kansas
County
2026

The governing body of
Harper County
will meet on September 15, 2025 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.
Detailed budget information is available at Harper County Clerk's Office 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 Year 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	5,801,535	18.320	6,405,486	20.546	7,296,682	1,295,960	12.177
Debt Service							
Road & Bridge	1,749,224	11.257	1,763,000	11.565	1,894,750	1,201,568	11.290
Special Bridge	416,600	3.125	422,200	2.672	424,000	380,795	3.578
EMS	780,028	5.271	909,130	4.535	946,630	339,726	3.192
Health Department	457,234	0.963	574,565	1.310	552,279	181,417	1.705
Appraiser	212,548	1.805	290,200	2.558	285,700	236,598	2.223
Noxious Weeds	95,216	0.097	112,530	0.369	138,400	106,181	0.998
Employee Benefits	1,664,507	18.645	2,418,065	16.023	2,418,065	1,394,539	13.103
Department on Aging	172,870	0.899	174,260	0.763	199,640	107,026	1.006
Public Transportation	152,012	0.298	187,250	0.548	189,750	12,105	0.114
911 Fund	47,192		54,082		54,082		
Special Alcohol Tax			19,500		19,500		
Special Liability					14,991		
Municipalities Fight Addiction	6,500		9,000		15,500		
Non-Budgeted Funds-A	1,397,744						
Non-Budgeted Funds-B	14,081						
Non-Budgeted Funds-C	490,083						
Non-Budgeted Funds-D	18,684						
Totals	13,476,058	60.680	13,339,268	60.889	14,449,969	5,255,915	49.386
						*Revenue Neutral Rate ** *	*55.542*
Less: Transfers	1,863,179		2,131,500		2,702,000		
Net Expenditure	11,612,879		11,207,768		11,747,969		
Total Tax Levied	6,171,179		5,910,709		xxxxxxxxxxxxxxxxx		
Assessed Valuation	101,711,203		97,080,089		106,426,496		

Outstanding Indebtedness, January 1.

	2023	2024	2025
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 DeLoerda
Harper County Clerk

Page No.

U
S
› BRE
Wedn
Scramt
Toast
Thur
Mini W
Frit
Biscuit
Sausage
Mor
Egg & Cl
Tue
Sticky
Wedn
Scram
Toppin
› L
Wedr
Chicke
Bun
Mash
Gre
Thu
Chedda
Pop
French
Fr
Chee
Pizza -
Muffi
Krisp
Mc
Pizza
bur
Sandv
Tu
BBQ
Chicke
- Tey
Wed
Chicl
Grille
Jel
Potat
Che