State of Kansas
City

CERTIFICATE 2026

To the Clerk of Harper, State of Kansas
We, the undersigned, officers of
Harper
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,128,348	575,624	
Debt Service	10-113	8	159,113	22,482	
Library	12-1220	9	73,250	68,288	
Airport	79-1952	10	45,022		
Police & Fire Equipment	12-110b	10	31,209	29,216	
Employee Benefits	12-16,102	11	216,286	179,363	
		11			
Special Highway		12	78,808		
Special Parks & Recreation		12	41,351		
Equipment Reserve		13	437,983		
Fire Equipment Reserve		13	177,777		
Street Reserve		14	83,254		
Capital Improvement Program		14	59,958		
Economic Incentive		15	155,758		
Transient Guest Tax		15	92,475		
Infrastructure Sales Tax		16	368,702		
Street/Infrastructure Sales Tax		16	786,816		
Cobblestone CID		17	65,695		
Water Utility		18	761,172		
Sewer Utility		19	334,148		
Water Reserve		20	224,078		
Sewer Reserve		21	561,674		
Non-Budgeted Funds-A		22			
Non-Budgeted Funds-B		23			
Non-Budgeted Funds-C		24			
Non-Budgeted Funds-D		25			
Totals for City		xxxxxx	5,882,877	874,974	
Recreation	12-1927	9	62,800	61,513	
Totals Including Recreation		xxxxxx	5,945,677	936,487	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		26			
RNR Hearing Notice					
Neighborhood Revitalization		27			Nov 1, 2025 Total Assessed Valuation

City Revenue Neutral Rate: 71.871

Assisted by:

Address:

Email:

Attest: _____ 2025

County Clerk

Governing Body

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	546,143	46,906	976	279	2,266	43
Debt Service	43,298	3,719	77	22	180	3
Library	68,476	5,881	122	35	284	5
Airport						
Police & Fire Equipment	28,410	2,440	51	15	118	2
Employee Benefits	201,984	17,347	361	103	838	16
Recreation	41,001	3,521	73	21	170	3
TOTAL	888,311	76,293	1,587	454	3,686	69

County Treas Motor Vehicle Estimate	76,293				
County Treas Recreational Vehicle Estimate		1,587			
County Treas 16/20M Vehicle Estimate			454		
County Treas Commercial Vehicle Tax Estimate				3,686	
County Treas Watercraft Tax Estimate					69

Motor Vehicle Factor	0.08589				
Recreational Vehicle Factor		0.00179			
16/20M Vehicle Factor			0.00051		
Commercial Vehicle Factor				0.00415	
Watercraft Factor					0.00008

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	Equipment Reserve	79,546	42,546	42,548	K.S.A. 12-1,117
General	Fire Equipment Reserve	46,510	20,515	21,335	K.S.A. 12-1,117
General	Debt Service (Engine)	16,185	20,515	20,515	Accounting
General	Capital Improvement Program	20,000	10,000	10,000	K.S.A. 12-1,118
General	Street Reserve	70,000	10,000	10,000	K.S.A. 12-1,119
General	Economic Incentive	10,000	7,500	7,500	Ordinance S-399
General	Community Development	10,000	5,000	5,000	K.S.A. 12-1,117
General (zoning)	Equipment Reserve	5,000	5,000	5,000	K.S.A. 12-1,117
Police & Fire Equipment	Fire Equipment Reserve	5,000	1,000	2,500	K.S.A. 12-1,117
Police & Fire Equipment	Equipment Reserve	16,500	16,500	26,209	K.S.A. 12-1,117
Water Utility	Water Reserve	59,000	100,000	110,640	K.S.A. 12-825d
Water Utility	Capital Improvement Program	-	5,000	5,000	K.S.A. 12-1,118
Sewer Utility	Sewer Reserve	49,000	115,000	111,641	K.S.A. 12-825d
Sewer Utility	Capital Improvement Program	-	5,000	5,000	K.S.A. 12-1,118
Infrastructure Sales Tax	BASE Project (ARPA Grant)	68,440	-	-	Accounting
	Totals	455,181	363,576	382,888	
	Adjustments				
	Adjusted Totals	455,181	363,576	382,888	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Harper 2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Oak Street Improvement	11/15/2016	9/1/2032	1.25-2.50	730,000	425,000	Mar/Sept	Sept	9,970	50,000	8,970	50,000
2020 Capital Improvements	2/4/2020	12/1/2039	2.00-2.40	1,300,000	865,000	June/Dec	Dec	18,280	90,000	16,480	95,000
2021 Refunding Bond	7/6/2021	9/1/2034	.2-1.3	1,500,000	950,000	Mar/Sept	Sept	8,720	149,360	7,995	110,000
2024 Fire & Public Works	12/23/2024	10/1/2039	3.125-4.0	1,020,000	1,020,000	Apr/Oct	Oct	28,009	75,000	33,928	75,000
2025 Temporary Note	7/30/2025	10/1/2027	4.125	305,000	295,000	Apr/Oct	Oct	2,062	0	8,146	0
Total G.O. Bonds					**3,555,000**			**67,041**	**364,360**	**75,518**	**330,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**3,555,000**			**67,041**	**364,360**	**75,518**	**330,000**

Harper 2026

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
				Totals	**0**	**0**	**0**

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

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

Budgeted Year: 2026

Library found in: Harper
Harper

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

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$62,656	$68,288
Delinquent Tax	$6,000	$2,500
Motor Vehicle Tax	$5,253	$5,881
Recreational Vehicle Tax	$95	$122
16/20M Vehicle Tax	$30	$35
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$74,034	$76,826
Difference in Total Taxes:	$2,792	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$12,539,513	$12,360,056
Did Assessed Valuation Decrease?	Yes	
Levy Rate	5.461	5.525
Difference in Levy Rate:	0.064	
Qualify for grant: Qualify		

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

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

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	174,648	112,213	87,016
Receipts:			
Ad Valorem Tax	472,614	499,721	xxxxxxxxxxxxxxxx
Delinquent Tax	27,840	36,000	11,112
Motor Vehicle Tax	51,195	46,483	46,906
Recreational Vehicle Tax	1,062	679	976
16/20M Vehicle Tax	299	270	279
Commercial Vehicle Tax	2,563	3,021	2,266
Watercraft Tax	-	-	43
Gross Earning (Intangible) Tax	-	-	-
LAVTR	-	-	-
City and County Revenue Sharing	-	-	-
Local Retail Sales Tax	189,715	187,000.00	187,000
Local Alcoholic Liquor Tax	-	-	-
Connecting Links	24,847	24,000	21,803
Licenses, Fees, and Permits			
Franchise Fees	121,563	126,000	126,000
Liquor & CMB Licenses	1,105	980	1,105
Animal Impound Fees	235	80	100
Zoning Permits	2,575	5,312	1,500
Miscellaneous Licenses, Fees & Permits	7,355	2,050	1,500
Fines & Forfeitures			
Municipal Court	27,346	15,000	15,000
Uses of Money & Property			
Interest on Invested Funds	7,681	15,000	7,500
Cemetery Farm Rent	6,967	6,765	6,765
Charges For Services			
Swimming Pool Receipts	16,777	17,457	14,000
Rural Fire Contracts	61,513	51,105	51,100
Cemetery Lots & Fees	6,225	6,500	6,500
Other			
Grants & Reimbursements	-		
Sale of Surplus Equipment & Material	442	684	500
Health Nuisance Abatements	1,800	1,750	500
In Lieu of Taxes (IRB)			-
Neighborhood Revitalization Rebate	(18,595)	(13,020)	(10,620)
Miscellaneous	7,503	4,948	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,020,627**	**1,037,785**	**492,334**
Resources Available:	**1,195,275**	**1,149,998**	**579,350**

Harper

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,195,275	1,149,998	579,350
Expenditures:			
Administration	137,067	149,650	163,700
Utility Services	61,460	64,850	65,050
Municipal Court	6,757	4,400	12,300
Police Department	223,502	238,000	250,400
Fire Department	110,936	97,396	97,398
Swimming Pool	51,894	45,786	53,500
Parks	11,543	19,000	22,000
Cemetery	67,473	67,500	72,500
Street - Operations	202,698	214,900	225,000
Street - Infrastructure PM	54,689	60,000	65,000
Planning & Zoning	11,309	11,500	11,500
Other	28,734	37,500	37,500
Transfers	115,000	52,500	52,500
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	1,083,062	1,062,982	1,128,348
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,083,062**	**1,062,982**	**1,128,348**
Unencumbered Cash Balance Dec 31	112,213	87,016	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,093,412	1,086,846	1,128,348
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,128,348
		Tax Required	548,998
	Delinquent Comp Rate:	4.9%	26,626
		Amount of 2025 Ad Valorem Tax	575,624

Harper 2026

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Salaries	75,595	79,650	83,500
Contractual	55,359	60,000	68,200
Commodities	6,113	10,000	12,000
Total	**137,067**	**149,650**	**163,700**
Utility Services			
Electric	47,474	50,700	50,000
Gas	8,068	8,500	9,300
Telephone	5,918	5,650	5,750
Total	**61,460**	**64,850**	**65,050**
Municipal Court			
Salaries	1,800	1,800	1,800
Contractual	4,907	2,500	10,000
Commodities	50	100	500
Total	**6,757**	**4,400**	**12,300**
Police Department			
Salaries	190,264	196,000	209,400
Contractual	5,949	9,000	7,500
Commodities	20,507	26,500	26,500
Training	3,407	3,000	3,000
Code Abatement	3,375	3,500	4,000
Total	**223,502**	**238,000**	**250,400**
Fire Department			
Salaries	3,763	4,500	4,500
Contractual	18,971	19,000	19,000
Commodities	7,961	14,500	14,500
Transfer to Equipment Reserve	17,546	17,546	17,548
Transfer to Fire Equipment Reserve	46,510	21,335	21,335
Transfer to Debt Service - Series '24	16,185	20,515	20,515
Total	**110,936**	**97,396**	**97,398**
Swimming Pool			
Salaries	29,238	28,786	32,000
Contractual	5,864	7,000	7,500
Commodities	5,613	8,500	9,000
Capital Outlay	11,179	1,500	5,000
Total	**51,894**	**45,786**	**53,500**
Parks			
Salaries	-	6,400	7,000
Contractual	1,163	1,600	2,500
Commodities	5,769	6,000	7,500
Tree Care	4,611	5,000	5,000
Total	**11,543**	**19,000**	**22,000**
Cemetery			
Salaries	55,435	53,000	55,000
Contractual	4,241	4,500	4,500
Commodities	7,797	10,000	10,000
Road Materials	-	-	3,000
Total	**67,473**	**67,500**	**72,500**
Page 1 - Total	**670,632**	**686,582**	**736,848**

Harper 2026

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Street - Operations			
Salaries	167,199	180,400	187,500
Contractual	3,574	6,000	6,000
Commodities	28,475	27,000	30,000
Code Abatement	3,450	1,500	1,500
Total	**202,698**	**214,900**	**225,000**
Street - Infrastructure PM			
Contractual	6,904	10,000	10,000
Commodities	22,785	25,000	30,000
Storm Drain System	25,000	25,000	25,000
Total	**54,689**	**60,000**	**65,000**
Planning & Zoning			
Contractual	3,515	6,500	6,500
Comp Development Plan (Repay ER)	7,794	5,000	5,000
Total	**11,309**	**11,500**	**11,500**
Other			
Community Development	14,672	12,500	12,500
Condemnation	14,062	25,000	25,000
Total	**28,734**	**37,500**	**37,500**
Transfers			
Equipment Reserve Fund	50,000	25,000	25,000
Capital Improvement Fund	20,000	10,000	10,000
Street Reserve	35,000	10,000	10,000
Economic Development Incentives	10,000	7,500	7,500
Total	**115,000**	**52,500**	**52,500**
Total	-	-	-
Total	-	-	-
Total	-	-	-
Page 2 -Total	412,430	376,400	391,500
Page 1 -Total	**670,632**	**686,582**	**736,848**
Grand Total	**1,083,062**	**1,062,982**	**1,128,348**

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

Harper 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	88,493	95,718	84,569
Receipts:			
Ad Valorem Tax	43,950	39,618	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,657	5,000	3,000
Motor Vehicle Tax	4,610	4,343	3,719
Recreational Vehicle Tax	96	78	77
16/20M Vehicle Tax	35	23	22
Commercial Vehicle Tax	231	282	180
Watercraft Tax	-	-	3
General Fund Reimbursement- GO Series '2	16,185	-	-
PILOT Funds to GO Series '24		25,000	25,000
Transfer: General-Fire (rural fire)			20,515
Interest on Invested Funds	2,050	4,000	1,000
Neighborhood Revitalization Rebate	(1,738)	(1,042)	(414)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**69,076**	**77,302**	**53,102**
Resources Available:	**157,569**	**173,020**	**137,671**
Expenditures:			
Fire Truck-Principal (2034)	30,700	45,000	45,000
Fire Truck-Interest (2034)	1,151	13,451	16,013
Commission & Postage	-	-	100
Cash Basis Requirement	-	-	15,000
Temp Note-Condemnation	-	-	50,000
2020 Capital Improvements (Ballfields)	30,000	30,000	3,000
City Shop/Activity Center	-	-	30,000
Cash Basis Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**61,851**	**88,451**	**159,113**
Unencumbered Cash Balance Dec 31	95,718	84,569	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	141,351	186,800	159,113
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	159,113
		Tax Required	21,442
	Delinquent Comp Rate:	4.9%	1,040
		Amount of 2025 Ad Valorem Tax	**22,482**

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	756	548	557
Receipts:			
Ad Valorem Tax	53,299	62,656	xxxxxxxxxxxxxxxx
Delinquent Tax	3,472	6,000	2,500
Motor Vehicle Tax	5,636	5,253	5,881
Recreational Vehicle Tax	117	95	122
16/20M Vehicle Tax	38	30	35
Commercial Vehicle Tax	282	341	284
Watercraft Tax	-	-	5
Neighborhood Revitalization Rebate	(2,102)	(1,616)	(1,263)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**60,742**	**72,759**	**7,564**
Resources Available:	**61,498**	**73,307**	**8,121**
Expenditures:			
Appropriations	60,950	72,000	72,000
Insurance	-	750	1,250
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**60,950**	**72,750**	**73,250**
Unencumbered Cash Balance Dec 31	548	557	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	65,750	72,750	73,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	73,250
		Tax Required	65,129
	Delinquent Comp Rate:	4.9%	3,159
		Amount of 2023 Ad Valorem Tax	68,288

Adopted Budget **Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	597	439	482
Receipts:			
Ad Valorem Tax	35,831	37,516	xxxxxxxxxxxxxxxx
Delinquent Tax	2,635	3,000	1,000
Motor Vehicle Tax	4,171	3,181	3,521
Recreational Vehicle Tax	87	60	73
16/20M Vehicle Tax	29	22	21
Commercial Vehicle Tax	209	216	170
Watercraft Tax	-	-	3
Neighborhood Revitalization Rebate	(1,420)	(968)	(1,138)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**41,542**	**43,027**	**3,650**
Resources Available:	**42,139**	**43,466**	**4,132**
Expenditures:			
Appropriations	41,700	42,684	61,800
Insurance	-	300	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**41,700**	**42,984**	**62,800**
Unencumbered Cash Balance Dec 31	439	482	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	42,447	42,984	62,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	62,800
		Tax Required	58,668
	Delinquent Comp Rate:	4.9%	2,845
		Amount of 2025 Ad Valorem Tax	61,513

Harper 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	51,779	50,427	39,113
Receipts:			
Ad Valorem Tax	(107)	-	xxxxxxxxxxxxxxxx
Delinquent Tax	261	128	50
Motor Vehicle Tax	-	-	
Recreational Vehicle Tax	-	-	
16/20M Vehicle Tax	3	-	
Commercial Vehicle Tax	-	-	
Watercraft Tax	-	-	
Aviation Fuel	3,763	500	2,500
Rentals	359	359	359
Sale of Crops	2,817	2,500	2,500
Grants & Reimbursements	21,250	-	-
Interest on Invested Funds	1,366	1,689	500
Neighborhood Revitalization Rebate	-	-	-
Miscellaneous	17	10	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**29,729**	**5,186**	**5,909**
Resources Available:	81,508	55,613	45,022
Expenditures:			
Contractual Services	11,295	6,500	6,500
Commodities	19,786	10,000	15,000
Capital Outlay	-	-	23,522
Airport Improvements-City Match	-	-	-
Airport Improvements-Grant	-	-	-
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**31,081**	**16,500**	**45,022**
Unencumbered Cash Balance Dec 31	50,427	39,113	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	71,114	42,415	45,022
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,022
		Tax Required	0
	Delinquent Comp Rate:	4.9%	-
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Police & Fire Equipment**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,995	460	158
Receipts:			
Ad Valorem Tax	19,936	25,995	xxxxxxxxxxxxxxxx
Delinquent Tax	1,055	1,500	1,100
Motor Vehicle Tax	867	1,935	2,440
Recreational Vehicle Tax	18	35	51
16/20M Vehicle Tax	10	12	15
Commercial Vehicle Tax	43	126	118
Watercraft Tax	-	-	2
Neighborhood Revitalization Rebate	(774)	(696)	(540)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,155**	**28,907**	**3,186**
Resources Available:	**23,150**	**29,367**	**3,344**
Expenditures:			
Capital Outlay	1,190	1,500	1,500
Transfer to Fire Equipment Reserve (Hydrant)	5,000	1,000	2,500
Transfer to Equipment Reserve-PD Vehicle	16,500	16,500	16,500
Emergency Management	-	500	1,000
Transfer to Equipment Reserve - Comm Upgra	-	9,709	9,709
Cash Forward (2026 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,690**	**29,209**	**31,209**
Unencumbered Cash Balance Dec 31	460	158	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	23,500	30,875	31,209
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	31,209
		Tax Required	27,865
	Delinquent Comp Rate:	4.9%	1,351
		Amount of 2025 Ad Valorem Tax	29,216

Harper 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,050	16,988	23,877
Receipts:			
Ad Valorem Tax	160,792	184,815	xxxxxxxxxxxxxxxxx
Delinquent Tax	10,518	12,500	6,000
Motor Vehicle Tax	17,388	15,889	17,347
Recreational Vehicle Tax	361	286	361
16/20M Vehicle Tax	125	91	103
Commercial Vehicle Tax	871	1,032	838
Watercraft Tax	-	-	16
Neighborhood Revitalization Rebate	(6,356)	(4,907)	(3,322)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**183,699**	**209,706**	**21,343**
Resources Available:	**206,749**	**226,694**	**45,220**
Expenditures:			
Health Insurance	59,209	58,000	60,900
Health Savings Contributions	29,734	33,000	34,650
Social Security	38,053	40,872	43,836.00
KPERS	47,337	51,500	52,000.00
Workers Compensation	11,039	14,745	18,600.00
Unemployment Insurance	645	800	800
Security Benefits 457(b) Match	2,546	3,300	4,300
Membership Expenses	1,198	600	1,200
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**189,761**	**202,817**	**216,286**
Unencumbered Cash Balance Dec 31	16,988	23,877	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	216,100	219,100	216,286
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	216,286
		Tax Required	171,066
		Delinquent Comp Rate: 4.9%	8,297
		Amount of 2025 Ad Valorem Tax	179,363

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 4.9%	0
		Amount of 2025 Ad Valorem Tax	0

Harper 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	46,513	44,053	42,313
Receipts:			
State of Kansas Gas Tax	35,080	35,760	35,760
County Transfers Gas		-	-
Connecting Links	4,323	4,300	4,300
Grant Proceeds	-	325,000	-
Interest on Idle Funds			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**39,403**	**365,060**	**40,060**
Resources Available:	**85,916**	**409,113**	**82,373**
Expenditures:			
Street & Highways		-	78,808
Engineering/Inspection (local)		40,000	-
Construction (grant)	23,228	325,000	-
Construction (local)	18,635	1,800	
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**41,863**	**366,800**	**78,808**
Unencumbered Cash Balance Dec 31	44,053	42,313	3,565
2024/2025/2026 Budget Authority Amount	43,884	366,800	78,808

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	41,351	41,351	41,351
Receipts:			
Local Alcoholic Liquor	-	-	-
Interest on Idle Funds	-	-	-
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**-**	**-**	**-**
Resources Available:	**41,351**	**41,351**	**41,351**
Expenditures:			
Culture & Recreation	-	-	41,351
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**-**	**-**	**41,351**
Unencumbered Cash Balance Dec 31	41,351	41,351	-
2024/2025/2026 Budget Authority Amount	41,351	41,351	41,351

Harper 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	384,768	364,902	359,226
Receipts:			
Transfers From:			
General Fund	50,000	25,000	25,000
General Fire (loan)	17,546	17,546	17,548
Police & Fire Equipment	16,500	26,209	26,209
Condemnation	12,000	-	-
General Zoning	5,000	5,000	5,000
Sale of Surplus Material	-	2,996	-
Reimbursements	4,080		
Insurance Reimbursements	332,852	276,096	-
Interest on Idle Funds	15,019	5,000	5,000
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**452,997**	**357,847**	**78,757**
Resources Available:	**837,765**	**722,749**	**437,983**
Expenditures:			
Capital Outlay	10,000	50,546	51,861
Capital Outlay-Patrol Vehicle (1/3)	93,805	-	33,000
Capital Outlay-Condemnation	-	-	50,000
Street Sweeper (Lease 4/5)	33,700	33,700	33,700
Equipment Replacement			
Street Grader (8/20)	-	-	60,000
Backhoe (7/15)	-	-	37,372
Skidsteer (7/9)	-	-	86,100
Mower (1/6)	6,933	13,200	13,500
Trucks	36,750	-	72,450
Roof Replacements	291,675	266,077	-
Cash Forward (2026 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**472,863**	**363,523**	**437,983**
Unencumbered Cash Balance Dec 31	364,902	359,226	0
2024/2025/2026 Budget Authority Amount	722,252	363,523	437,983

Adopted Budget **Fire Equipment Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	156,542	686,607	151,442
Receipts:			
Transfers From:			
General Fund	46,510	21,335	21,335
Police & Fire Equipment (hydrants)	5,000	1,000	2,500
Bond Proceeds	487,000	-	-
Sale of Fire Truck	-	40,000	-
Interest on Idle Funds	6,528	2,500	2,500
Miscellaneous	-		-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**545,038**	**64,835**	**26,335**
Resources Available:	**701,580**	**751,442**	**177,777**
Expenditures:			
Capital Outlay	-	600,000	160,277
FRA Loan Payment (2) (7/7)	14,973	-	-
Hydrant Replacement (4 year)	-	-	17,500
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,973**	**600,000**	**177,777**
Unencumbered Cash Balance Dec 31	686,607	151,442	-
2024/2025/2026 Budget Authority Amount	217,305	600,000	177,777

Harper 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Street Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	46,570	117,254	72,754
Receipts:			
Transfer From:			
General Fund	35,000	10,000	10,000
General - Storm Sewer	35,000	-	-
Reimbursements	-		
Interest on Idle Funds	684	500	500
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**70,684**	**10,500**	**10,500**
Resources Available:	**117,254**	**127,754**	**83,254**
Expenditures:			
Street Improvements & Repair	-	55,000	9,754
Equipment:			
Crack Sealer (50%)(5/10)	-	-	10,500
Street Sweeper	-	-	5,000
Bucket Truck	-	-	40,000
Truck (3/10)	-	-	18,000
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**-**	**55,000**	**83,254**
Unencumbered Cash Balance Dec 31	117,254	72,754	-
2024/2025/2026 Budget Authority Amoun	76,570	81,570	83,254

Adopted Budget **Capital Improvement Program**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	46,553	29,628	39,458
Receipts:			
Transfer From:			
General Fund	20,000	10,000	10,000
Water Fund		5,000	5,000
Sewer Fund		5,000	5,000
Reimbursements			
Interest on Idle Funds		1,287	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,000**	**21,287**	**20,500**
Resources Available:	**66,553**	**50,915**	**59,958**
Expenditures:			
Capital Outlay	36,925	11,457	44,958
Insurance (Deductible)	-	-	15,000
Cash Forward (2026 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**36,925**	**11,457**	**59,958**
Unencumbered Cash Balance Dec 31	29,628	39,458	-
2024/2025/2026 Budget Authority Amoun	45,061	17,253	59,958

Harper 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Incentive**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	142,297	181,858	147,258
Receipts:			
Transfer From:			
General	10,000	7,500	7,500
Grants	43,441	262,000	-
Reimbursements			
Interest on Idle Funds	4,080	1,000	1,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**57,521**	**270,500**	**8,500**
Resources Available:	**199,818**	**452,358**	**155,758**
Expenditures:			
Business Incentives	264	20,000	75,000
Development Projects	11,526	10,000	73,258
Rural Opportunity Zones	-	1,600	7,500
Rural Champion	6,170	13,500	
Grant Expenditures		260,000	
Cash Forward (2026 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**17,960**	**305,100**	**155,758**
Unencumbered Cash Balance Dec 31	181,858	147,258	-
2024/2025/2026 Budget Authority Amount	114,898	319,500	155,758

Adopted Budget **Transient Guest Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	25,906	43,975	46,975
Receipts:			
Transient Guest Tax	44,945	45,000	45,000
Interest on Idle Funds	1,088	500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**46,033**	**45,500**	**45,500**
Resources Available:	**71,939**	**89,475**	**92,475**
Expenditures:			
Promotion & Tourism	5,492	20,000	69,975
Activity Center Allocation	22,472	22,500	22,500
Cash Forward (2026 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,964**	**42,500**	**92,475**
Unencumbered Cash Balance Dec 31	43,975	46,975	-
2024/2025/2026 Budget Authority Amount	53,246	62,406	92,475

Harper 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Infrastructure Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	212,617	243,038	197,262
Receipts:			
Local Retail Sales Tax	189,715	187,000	187,000
Reimbursements	-	-	-
Grants	61,329	71,227	-
Interest on Idle Funds	2,050	3,732	2,000
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**253,094**	**261,959**	**189,000**
Resources Available:	**465,711**	**504,997**	**386,262**
Expenditures:			
Infrastructure Improvements	70,913	171,227	255,437
Sidewalk CID	9,770	20,000	20,000
Debt Service			
Oak St. Principal (2016)	50,000	50,000	50,000
Oak St. Interest	10,970	9,970	8,970
2020 & 2024 Shop - Principal		30,000	5,000
2020 & 2024 Shop - Interest	12,580	26,538	29,295
Transfer to:			
BASE Grant Project Fund	68,440	-	-
Cash Forward (2026 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**222,673**	**307,735**	**368,702**
Unencumbered Cash Balance Dec 31	243,038	197,262	17,560
2024/2025/2026 Budget Authority Amount	222,688	326,296	368,702

Adopted Budget **Street/Infrastructure Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	262,654	401,792	405,816
Receipts:			
Local Retail Sales Tax	377,861	374,000	374,000
Reimbursements	-	-	-
Temporary Note - Proceeds		295,000	-
Grant Proceeds		705,703	
Interest on Idle Funds	-	7,000	7,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**377,861**	**1,381,703**	**381,000**
Resources Available:	**640,515**	**1,783,495**	**786,816**
Expenditures:			
Street Improvements - Engineering	132,973	169,491	50,000
Street Improvements - Construction	-	1,062,246	289,547
Infrastructure Improvements	1,500	14,615	75,000
Equipment	36,750	-	
Cost of Issuance		12,965	-
Debt Service			
'20 & '25 Streets - Principal	60,000	60,000	355,000
'20 & '25 Streets - Interest	7,500	8,362	17,269
Cash Forward (2026 column)			
Miscellaneous	-	50,000	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**238,723**	**1,377,679**	**786,816**
Unencumbered Cash Balance Dec 31	401,792	405,816	0
2024/2025/2026 Budget Authority Amount	340,175	1,377,679	786,816

Harper 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Cobblestone CID**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	50,959	14,695	40,195
Receipts:			
CID Sales Tax	29,323	25,000	25,000
Interest on Idle Funds	1,230	500	500
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**30,553**	**25,500**	**25,500**
Resources Available:	**81,512**	**40,195**	**65,695**
Expenditures:			
Appropriations	66,817	-	65,695
Cash Forward (2026 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**66,817**	**-**	**65,695**
Unencumbered Cash Balance Dec 31	14,695	40,195	-
2024/2025/2026 Budget Authority Amount	67,249	87,959	65,695

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		-	-
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**-**	**-**	**-**
Resources Available:	**-**	**-**	**-**
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**-**	**-**	**-**
Unencumbered Cash Balance Dec 31	-	-	-
2024/2025/2026 Budget Authority Amount	-	-	-

Harper 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	55,679	114,104	76,172
Receipts:			
Sales to Customers	660,905	680,000	685,000
Reimbursements	16,757	-	-
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**677,662**	**680,000**	**685,000**
Resources Available:	**733,341**	**794,104**	**761,172**
Expenditures:			
Administration			
Salaries	86,192	89,110	96,500
Health Insurance	29,396	28,608	29,500
Health Savings Contributions	10,650	10,000	10,500
Social Security	11,069	12,000	13,500
KPERS	15,449	17,000	18,500
Workers Compensation	1,474	1,579	2,000
Security Benefits 457(b) Match	2,398	3,300	4,000
Contractual Services	58,663	67,460	71,313
Commodities	4,365	5,000	6,500
Utilities			
Electric Service	31,437	32,500	35,000
Gas Service	3,256	3,800	4,250
Telephone Service	2,974	3,000	3,300
Production			
Salaries	29,910	32,031	35,300
Contractual Services	16,027	20,000	20,000
Commodities	39,558	40,000	45,000
Distribution			
Salaries	36,961	39,000	41,500
Contractual Services	10,795	8,500	9,000
Commodities	19,445	45,000	50,000
Maintenance Agreements	28,074	28,074	28,074
Non-Operating Expenses			
Clean Water Drinking Fees	1,443	1,700	1,900
Water Protection Fee	1,539	1,700	1,900
Debt			
GO Bond, Series 2021 (Tower-2031)	87,399	90,150	84,725
GO Bond, Series 2021 (WTP-2034)	31,763	33,420	33,270
Cost of Issuance	-	-	-
Transfers:			
Water Reserve	59,000	100,000	110,640
Capital Improvement		5,000	5,000
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**619,237**	**717,932**	**761,172**
Unencumbered Cash Balance Dec 31	114,104	76,172	-
2024/2025/2026 Budget Authority Amount	623,004	723,745	761,172

Harper 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	44,956	72,567	44,148
Receipts:			
Charges for Services	307,236	285,000	290,000
Reimbursements & Other	-	-	-
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**307,236**	**285,000**	**290,000**
Resources Available:	**352,192**	**357,567**	**334,148**
Expenditures:			
Administration			
Salaries	38,366	41,200	45,500
Health Insurance	11,334	11,300	11,639
Health Savings Contributions	4,255	4,050	4,300
Social Security	4,552	5,000	5,800
KPERS	6,269	7,100	8,000
Security Benefits 457(b) Match	1,067	1,150	1,300
Workers Compensation	431	452	575
Contractual Services	16,819	24,187	36,493
Commodities	1,075	5,000	6,500
Utilities			
Electric Service	16,801	20,000	21,000
Gas Service	1,516	1,750	2,000
Telephone Service	790	830	900
Collection			
Salaries	14,438	14,700	17,000
Contractual Services	7,347	8,000	10,000
Commodities	3,657	6,000	7,000
Treatment			
Salaries	9,970	10,700	12,500
Contractual Services	8,747	20,000	15,000
Commodities	7,985	12,000	12,000
Debt			
KDHE Loan Payment-Lagoon P&I	75,206	-	-
Cost of Issuance	-	-	-
Transfers:			
Transfer to Sewer Reserve	49,000	97,500	94,141
Transfer to Sewer Reserve-Cleanout	-	17,500	17,500
Transsfer to Capital Improvement Fund		5,000	5,000
Cash Forward (2026 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**279,625**	**313,419**	**334,148**
Unencumbered Cash Balance Dec 31	72,567	44,148	-
2024/2025/2026 Budget Authority Amount	286,429	349,761	334,148

Harper 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	147,568	103,388	113,438
Receipts:			
Transfer from Water Utility Fund	59,000	100,000	110,640
Grant Proceeds		83,800	
Reimbursements			
Interest on Idle Funds	-		
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**59,000**	**183,800**	**110,640**
Resources Available:	**206,568**	**287,188**	**224,078**
Expenditures:			
Capital Improvements			
Water Tower Repairs/Maintenance	95,680		
Production System & Facilities		90,000	50,000
Distribution System & Facilities		80,000	107,328
Excavator	7,500	3,750	3,750
Equipment Replacement			
Truck (7 of 7)			35,000
Vac Truck (6 of 10)			18,000
Well Pumps			10,000
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**103,180**	**173,750**	**224,078**
Unencumbered Cash Balance Dec 31	103,388	113,438	-
2024/2025/2026 Budget Authority Amoun	103,398	173,750	224,078

Harper 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	323,624	378,783	445,033
Receipts:			
Transfer from Sewer Utility Fund	49,000	115,000	111,641
Interest on Idle Funds	13,659	5,000	5,000
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**62,659**	**120,000**	**116,641**
Resources Available:	**386,283**	**498,783**	**561,674**
Expenditures:			
Capital Improvements			
Collection System Improvements		25,000	50,000
Treatment Improvements		25,000	192,324
Lagoon Improvements			250,000
Excavator	7,500	3,750	3,750
Equipment Replacement			
Truck (7 of 7)			12,600
Vac Truck (6 of 10)			18,000
Sewer Cleanout (2 of 3)			35,000
Cash Forward (2026 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,500**	**53,750**	**561,674**
Unencumbered Cash Balance Dec 31	378,783	445,033	-
2024/2025/2026 Budget Authority Amount	277,840	265,485	561,674

Harper

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Firemen's Activity		**Police Activity**		**VIN Fees**		**Diversion**		**Health Insurance Savings**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	11,165	Cash Balance Jan 1	5,259	Cash Balance Jan 1	3,175	Cash Balance Jan 1	7,200	Cash Balance Jan 1	13,971	40,770
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations/Gifts	240	Donations/Gifts		Fees	880	Fees	2,175	Premium Savings	44,639	
Grants		Grants				Interest Earned	326	Interest Earned	17	
Reimbursements		Fees	60							
		Interest Earned	137							
Total Receipts	240	Total Receipts	197	Total Receipts	880	Total Receipts	2,501	Total Receipts	44,656	48,474
Resources Available:	11,405	Resources Available:	5,456	Resources Available:	4,055	Resources Available:	9,701	Resources Available:	58,627	89,244
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Supplies/Services	-	Supplies/Services	-	Supplies/Services	-	Supplies/Services	-	Claims Paid	38,052	
Program Expenditures	-	Program Expenditures	375	Program Expenditures	2,000	Capital Improvements	-			
Total Expenditures	-	Total Expenditures	375	Total Expenditures	2,000	Total Expenditures	-	Total Expenditures	38,052	40,427
Cash Balance Dec 31	11,405	Cash Balance Dec 31	5,081	Cash Balance Dec 31	2,055	Cash Balance Dec 31	9,701	Cash Balance Dec 31	20,575	**48,817**
										48,817

**Note: These two block figures should agree.

Harper

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:		
Donation & Gifts		**Police Drug & Seizure Trust**		**Cemetery Veteran's Memorial**		**Cemetery Trust**		**Cemetery Endowment**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,867	Cash Balance Jan 1	6,057	Cash Balance Jan 1	2,066	Cash Balance Jan 1	28,916	Cash Balance Jan 1	63,619	103,525
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations/Gifts	3,348	Forfeitures		Donations/Gifts		Interest Earned	-	Donations/Gifts	1,050	
		Reimbursement		Grants		Transfer from Gen	-	Interest Earned	-	
Total Receipts	3,348	Total Receipts	-	Total Receipts	-	Total Receipts	-	Total Receipts	1,050	4,398
Resources Available:	6,215	Resources Available:	6,057	Resources Available:	2,066	Resources Available:	28,916	Resources Available:	64,669	107,923
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Supplies/Services		Supplies/Services		Supplies/Services	428	Supplies/Services	-	Supplies/Services	-	
Program Expenditures	1,343	Capital Improvement		Capital Improvement		Capital Improvement	2,000	Capital Improvement	-	
		Program Expenditures								
Total Expenditures	1,343	Total Expenditures	-	Total Expenditures	428	Total Expenditures	2,000	Total Expenditures	-	3,771
Cash Balance Dec 31	4,872	Cash Balance Dec 31	6,057	Cash Balance Dec 31	1,638	Cash Balance Dec 31	26,916	Cash Balance Dec 31	64,669	**104,152**
										104,152

**Note: These two block figures should agree.

Harper

NON-BUDGETED FUNDS (C)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Community Development		**Future Community Center**		**ARPA**		**Parks & Culture**		**Harper Land Bank**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	59,819	Cash Balance Jan 1	47,989	Cash Balance Jan 1	(47,610)	Cash Balance Jan 1	-	Cash Balance Jan 1	-	60,198
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	65	Grants		Grants		Grants	-			
Reimbursements	3,803	TGT	22,472							
Interest Earned	2,448	Interest Earned	1,094	Transfer From:						
Transfer From:		Transfer From:		ED Incentive						
ED Incentive		ED Incentive		Infra Sales Tax	68,440					
General Fund	10,000	General Fund		Street Sales Tax						
Total Receipts	16,316	Total Receipts	23,566	Total Receipts	68,440	Total Receipts	-	Total Receipts	-	108,322
Resources Available:	76,135	Resources Available:	71,555	Resources Available:	20,830	Resources Available:	-	Resources Available:	-	168,520
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Supplies/Services		Project Expenditures	-	Engineering	500	Supplies/Services				
Impr. Loan/Grants	9,850			Construction	28,169	Impr. Loan/Grants				
Program Expenditure				Administration	(24,731)	Program Expenditure				
				Program Expenditure						
Total Expenditures	9,850	Total Expenditures	-	Total Expenditures	3,938	Total Expenditures	-	Total Expenditures	-	13,788
Cash Balance Dec 31	66,285	Cash Balance Dec 31	71,555	Cash Balance Dec 31	16,892	Cash Balance Dec 31	-	Cash Balance Dec 31	-	**154,732**
										154,732

**Note: These two block figures should agree.

Harper

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sycamore RHID										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	0									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0**
										0

**Note: The two bold yellow figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2026

The governing body of

Harper

will meet on September 8, 2025 at 6:30 p.m. at City Hall 201 W. Main St. Harper, KS 67058 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 City Hall 201 W. Main St. Harper, KS 67058 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,083,062	51.558	1,062,982	43.554	1,128,348	575,624	46.571
Debt Service	61,851	4.818	88,451	3.453	159,113	22,482	1.819
Library	60,950	5.827	72,750	5.461	73,250	68,288	5.525
Airport	31,081		16,500		45,022	0	0.000
Police & Fire Equipment	22,690	2.147	29,209	2.266	31,209	29,216	2.364
Employee Benefits	189,761	17.624	202,817	16.108	216,286	179,363	14.512
Special Highway	41,863		366,800		78,808		
Special Parks & Recreation					41,351		
Equipment Reserve	472,863		363,523		437,983		
Fire Equipment Reserve	14,973		600,000		177,777		
Street Reserve			55,000		83,254		
Capital Improvement Progra	36,925		11,457		59,958		
Economic Incentive	17,960		305,100		155,758		
Transient Guest Tax	27,964		42,500		92,475		
Infrastructure Sales Tax	222,673		307,735		368,702		
Street/Infrastructure Sales T	238,723		1,377,679		786,816		
Cobblestone CID	66,817				65,695		
Water Utility	619,237		717,932		761,172		
Sewer Utility	279,625		313,419		334,148		
Water Reserve	103,180		173,750		224,078		
Sewer Reserve	7,500		53,750		561,674		
Non-Budgeted Funds-A	40,427						
Non-Budgeted Funds-B	3,771						
Non-Budgeted Funds-C	13,788						
Non-Budgeted Funds-D							
Totals for City	3,657,684	81.974	6,161,354	70.842	5,882,877	874,974	70.791
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*71.871*
Recreation	41,700	3.310	42,984	3.270	62,800	61,513	4.977
Totals Includes Recreation	3,699,384	85.284	6,204,338	74.112	5,945,677	936,487	75.768
Less: Transfers	455,181		363,576		382,888		
Net Expenditure	3,244,203		5,840,762		5,562,789		
Total Tax Levied	864,328		888,311		xxxxxxxxxxxxxxxxx		
Assessed Valuation	10,544,290		12,539,513		12,360,056		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	2,925,200	2,595,700	3,555,000
Revenue Bonds	0	0	0
Other	22,001	14,741	0
Lease Purchase Principal	0	0	0
Total	2,947,201	2,610,441	3,555,000

*Tax rates are expressed in mills

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

Tiffany M. Cooperrider

City Official Title: City Administrator/Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	565,640	45.764	10,620
Debt Service	22,048	1.784	414
Library	67,278	5.443	1,263
Airport	0		0
Police & Fire Equipme	28,755	2.326	540
Employee Benefits	176,928	14.314	3,322
0			0
0			0
0			0
0			0
0			0
0			0
0			0
Recreation	60,606	4.903	1,138
TOTAL	921,255	69.631	16,159

2025 July 1 Valuation: 12,360,056

Valuation Factor: 12,360.056

Neighborhood Revitalization Subj to Rebate: 232,072

Neighborhood Revitalization factor: 232.072

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

16,500		[illegible]	[illegible]	[illegible]
29,209	2.266	31,209	29,216	2.364
202,817	16.108	216,286	179,363	14.512
366,800		78,808		
		41,351		
363,523		437,983		
600,000		177,777		
55,000		83,254		
11,457		60,958		
305,100		155,758		
42,500		92,475		
307,735		368,702		
1,377,679		786,816		
		65,695		
717,932		761,172		
313,419		334,148		
173,750		224,078		
53,750		561,674		
6,161,354	70.842	5,883,877	874,974	70.791
*City Revenue Neutral Rate (excluding Recreation Commission)***				*71.871*
42,984	3.270	62,800	61,513	4.977
6,204,338	74.112	5,946,677	936,487	75.768
599,138		372,888		
5,605,200		5,573,789		
888,311		xxxxxxxxxxxxxxxxx		
12,539,513		12,360,056		

2024	2025
2,595,700	3,260,000
0	0
14,741	0
0	0
2,610,441	3,260,000

25

Affidavit of Publication

State of Kansas, Harper County, ss:

Of lawful age, being duly sworn upon oath, states that they are one of the bookkeepers at

The Harper Advocate
Harper, Kansas

That said newspaper has been published at least fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice;

That said paper was entered as second class mail matter at the post office of this publication;

That said paper has a general paid circulation on a weekly basis in Harper County, Kansas and is not a trade, religious or fraternal publication.

The attached was published on the following dates in a regular issue of said newspaper:

First Publication
Was made on the ....28....day of....Aug....., 2025.

Second Publication
Was made on the .....day of....., 2025.

Third Publication
Was made on the .....day of ....., 2025.

Publication Fee..... $.....

Affidavit, Notary's Fee..... $.....

Additional Copies.... at..... $.....

Total Publication Fee $....242.00....

Subscribed and Sworn to before me this ....28th.... Day of....August....., 2025.

.....Stephanie Jump.....
Notary Public

NOTARY PUBLIC - State of Kansas
STEPHANIE JUMP
My Appt. Expires 12-3-2027

PUBLIC NOTICE

(Published in The Harper Advocate on Thursday, Aug. 28, 2025) 1t

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