Resolution No. 2023-05

A RESOLUTION OF THE County OF HARPER, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Harper was calculated as 61.502 mills by the Harper County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Harper, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF HARPER:

The County of Harper shall levy a property tax rate exceeding the Revenue Neutral Rate of 61.506 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 11th day of September and SIGNED by the Governing Body.

_____, Darrin Struble

_____, Brian Waldschmidt

_____, Jeff Vornauf

Attested:

_____
County Clerk

COUNTY CLERK SEAL HARPER COUNTY, KANSAS

Roll Call Vote

A Roll Call Vote of Harper County To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 11, 2023

Resolution No. 2023-05

Governing Body Member	Yes	No	No Vote
Darrin Struble, Chairman	X		
Brian Wahldschmidt, Vice-Chairman	X		
Jeff Vornauf	X		
TOTAL	**3**	**0**	**0**

Attested: Hannah K Crewe

County Clerk

COUNTY CLERK SEAL HARPER COUNTY, KANSAS

State of Kansas
County

2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	5,996,741	1,863,304	
Debt Service	10-113				
Road & Bridge	68-5,101	7	1,749,350	1,144,911	
Special Bridge	68-1135	8	417,100	317,748	
Health Dept	65-204	8	538,965	97,864	
Appraiser	19-439	9	224,500	183,524	
Noxious Weeds	2-1318	9	114,880	9,786	
Employee Benefits	12-16, 102	10	2,418,065	1,896,347	
Department on Aging	12-1680	10	167,790	91,417	
EMS	65-6113	11	908,500	536,061	
Public Transportation	12-1680	11	172,750	30,217	
911 Fund		12	54,082		
Special Alcohol Tax		12	20,000		
Special Liability		13	14,991		
Municipalities Fight Addiction		13	16,210		
Non-Budgeted Funds		14			
Totals		xxxxx	12,813,924	6,171,178	

Budget Hearing Notice	
Budget Hearing Notice 2	
Combined Rate and Budget Hearing	15
Combined Rate and Budget Hearing 2	
RNR Hearing Notice	
Neighborhood Revitalization	16

County Clerk's Use Only
Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 61.502

Assisted by:

Address:

Email:

Attest: September 11, 2023
County Clerk

Governing Body

CPA Summary

State of Kansas
County

Harper County

2024

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

2023 Budgeted Funds	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,021,054	100,359	1,568	7,613	5,154	0
Debt Service						
Road & Bridge	950,917	47,220	738	3,582	2,426	0
Special Bridge	349,096	17,335	271	1,315	890	0
Health Dept	227,788	11,311	177	858	581	0
Appraiser	258,213	12,822	200	973	659	0
Noxious Weeds	50,394	2,502	39	190	129	0
Employee Benefits	1,961,379	97,397	1,522	7,389	5,003	0
Department on Aging	89,162	4,428	69	336	227	0
EMS	255,079	12,667	198	961	651	0
Public Transportation	15,498	770	12	58	40	0
TOTAL	6,178,580	306,811	4,794	23,275	15,760	0

County Treas Motor Vehicle Estimate 306,811

County Treas Recreational Vehicle Estimate 4,794

County Treas 16/20M Vehicle Estimate 23,275

County Treas Commercial Vehicle Tax Estimate 15,760

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.04966

Recreational Vehicle Factor 0.00078

16/20M Vehicle Factor 0.00377

Commercial Vehicle Factor 0.00255

Watercraft Factor 0.00000

Harper County

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Capital Equip Res	120,500			19-119
General/Pilot	Capital Road Reserve	240,000	240,000	240,000	68-590
General/Pilot	Capital Equip Res	400,000	400,000	400,000	19-119
General/Waste Connect	Capital Equip Res	715,000	665,000	715,000	19-119
General	Capital Road Reserve	271,000			68-590
General/Diversion	Cnty Attny Spc Equip	9,550	9,000	9,000	19-119
Public Transportation	Capital Equip Res	15,000	-	7,000	19-119
Public Transportation	Capital Imp Res	40,000	-	13,500	19-120
Capital Imp Res	Public Transportation	-	20,000	-	19-120
Plumb Thicket Reserves	General	201,600			19-120
General/Reg of Deed	Capital Equip Res	1,362			19-119
General/Dispatch	Capital Equip Res	26,600	5,000	5,000	19-119
General/IT	Capital Equip Res	10,000	8,000	8,000	19-119
General/EM	Capital Equip Res	2,300	1,000	1,000	19-119
SMVL	General	7,189			8-145
General/Waste Connect	Plumb Thicket Reserves	-		190,000	Budgetary
EMS	Cap Equip Res	50,000	-	35,000	19-119
Capital Road Reserve	Spec Highway Imp	98,277			68-590
Road & Bridge	Cap Equip Res	200,000			19-119
Road & Bridge	Spec Highway Imp	85,000			68-590
	Total	2493378	1348000	1623500	
	Adjustments*		20000		
	Adjusted Totals	2493378	1328000	1623500	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Harper County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,540,877	1,501,092	1,239,943
Receipts:			
Ad Valorem Tax	1,277,208	1,914,407	xxxxxxxxxxxxxxxx
Delinquent Tax	44,170	66,767	
Motor Vehicle Tax	56,811	88,196	100,359
Recreational Vehicle Tax	906	1,420	1,568
16/20M Vehicle Tax	7,215	6,195	7,613
Commercial Vehicle Tax	2,919	4,258	5,154
Watercraft Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	84,487	35,000	35,000
Waste Connections Annual Fee	222,135	195,000	195,000
Waste Connections Tonnage Fee	1,712,217	1,550,000	1,550,000
Election Fees	1,004	0	0
Environmental Service Fees	2,050	0	0
Jail and Housing Fees	540	0	0
County Farm Lease Income	9,250	9,250	9,250
Rent	0	0	0
Other Charges and Fees	11,936	0	0
Recording Fees	66,140	50,000	50,000
Zoning/GIS Fees	4,743	3,900	3,900
Federal/State Grants	14,087	11,930	11,930
Attorney Diversion Fees	9,550	8,000	8,000
Flat Ridge II - PILOT Payment	995,394	925,000	925,000
County Officer Fees	31,010	57,405	57,405
Solid Waste Fees	21,446	0	0
Transfer In - Motor Vehicle	7,189	0	0
SPARK - CRF Reimbursement	0	0	0
Transfer In - PTL	201,600	0	0
Other Reimbursements	0	0	0
Sale of Surplus Property	0	0	0
District Court Fees	26,978	0	0
District Coroner	767	0	0
Interest on Landfill MIP	68,646	99,625	0
Interest on CD's	16,511	0	0
Interest on Delinquent Taxes	112,652	120,305	
In Lieu of Taxes (IRB)	0	0	
Interest on Idle Funds	15,183	21,819	
Neighborhood Revitalization Rebate	(23,331)	(25,300)	22,044
Miscellaneous	37,282		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,038,695**	**5,143,177**	**2,982,223**
Resources Available:	**6,579,572**	**6,644,269**	**4,222,166**

CPA Summary

Harper County 2024

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	6,579,572	6,644,269	4,222,166
Expenditures:			
Commissioners	67,769	56,817	69,940
County Clerk	86,545	102,314	126,990
County Treasurer	121,975	124,922	156,790
County Attorney	135,948	119,925	199,650
Register of Deeds	98,427	84,903	102,200
Buildings and Grounds	126,291	135,498	149,650
District Court	106,949	145,750	139,950
Courthouse	430,998	807,078	698,630
Election	29,678	34,850	50,250
Sheriff	478,109	483,351	516,550
Jail	360,075	312,533	368,400
Emergency Management	16,062	16,204	18,100
Solid Waste	38,693	55,640	40,640
Human Resources	56,644	48,514	62,000
Zoning	3,914	7,291	7,400
GIS	19,485	30,750	16,900
Dispatch	235,915	238,933	297,550
COVID	0	0	0
Information Technology	170,011	153,075	168,250
Appropriations	231,074	244,751	244,751
PILOT	715,000	715,000	715,000
Waste Connection	1,086,222	1,030,000	1,270,000
Community Development	61,646	55,727	46,600
Transfers	401,050	400,500	400,500
Daycare Center	0	0	130,050
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	5,078,480	5,404,326	5,996,741
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,078,480**	**5,404,326**	**5,996,741**
Unencumbered Cash Balance Dec 31	1,501,092	1,239,943	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	5,231,809	5,733,748	5,996,741
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,996,741
		Tax Required	1,774,575
	Delinquent Comp Rate:	5.0%	88,729
		Amount of 2023 Ad Valorem Tax	1,863,304

CPA Summary

Harper County 2024

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Commissioners			
Personal Services	63,068	51,867	64,990
Contractual	4,701	4,900	4,900
Commodities	0	50	50
Capital Outlay	0		
Total	67,769	56,817	69,940
County Clerk			
Personal Services	83,481	97,864	117,200
Contractual	2,270	2,950	2,790
Commodities	794	1,500	7,000
Capital Outlay	0		
Total	86,545	102,314	126,990
County Treasurer			
Personal Services	79,795	69,022	85,690
Contractual	41,457	54,150	70,550
Commodities	690	1,500	300
Capital Outlay	33	250	250
Total	121,975	124,922	156,790
County Attorney			
Personal Services	121,938	102,875	183,800
Contractual	12,813	15,050	15,050
Commodities	1,197	2,000	800
Capital Outlay	0		
Transfer to Reserves			
Total	135,948	119,925	199,650
Register of Deeds			
Personal Services	90,671	75,853	93,750
Contractual	6,155	7,700	7,700
Commodities	239	600	600
Capital Outlay	0	750	150
Transfer to Reserves	1,362		
Total	98,427	84,903	102,200
Buildings and Grounds			
Personal Services	62,510	57,698	71,850
Contractual	53,512	64,050	64,050
Commodities	10,269	13,750	13,750
Capital Outlay	0		
Transfer to Reserves	0		
Total	126,291	135,498	149,650
District Court			
Personal Services			
Contractual	99,841	136,950	131,150
Commodities	4,756	5,500	5,500
Capital Outlay	2,352	3,300	3,300
Total	106,949	145,750	139,950
Courthouse			
Personal Services	105,128	72,838	115,750
Contractual	305,527	339,900	384,425
Commodities	20,343	21,000	35,900
Contingency Expense		373,340	162,555
Total	430,998	807,078	698,630
Total - Page 4b	**1,174,902**	**1,577,207**	**1,643,800**

Harper County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Election			
Personal Services	9,819	6,500	15,000
Contractual	19,399	27,450	34,200
Commodities	460	700	850
Capital Outlay	0	200	200
Total	29,678	34,850	50,250
Sheriff			
Personal Services	386,488	377,301	412,000
Contractual	31,156	39,950	39,950
Commodities	55,392	62,100	60,600
Capital Outlay	5,073	4,000	4,000
Transfer to Reserves	0	0	
Reimbursables	0	0	
Total	478,109	483,351	516,550
Jail			
Personal Services	211,498	202,083	230,500
Contractual	67,990	42,100	53,500
Commodities	78,188	66,850	70,400
Capital Outlay	2,399	1,500	14,000
Transfer to Reserves	0	0	
Reimbursables	0	0	
Total	360,075	312,533	368,400
Emergency Management			
Personal Services	12,999	11,904	13,900
Contractual	981	2,100	2,100
Commodities	69	1,200	1,100
Capital Outlay		0	0
Transfer to Reserves	2,300	1,000	1,000
Reimbursables	(287)	0	
Total	16,062	16,204	18,100
Solid Waste			
Personal Services	6,985	15,000	0
Contractual	9,023	18,590	18,590
Commodities	4,572	4,800	4,800
Capital Outlay	18,113	17,250	17,250
Total	38,693	55,640	40,640
Human Resources			
Personal Services	54,396	45,914	60,000
Contractual	1,871	2,200	2,000
Commodities	377	400	0
Capital Outlay	0	0	
Transfer to Reserves	0	0	
Total	56,644	48,514	62,000
Zoning			
Personal Services	1,972	2,236	2,800
Contractual	1,804	4,500	4,600
Commodities	138	555	0
Capital Outlay	0	0	
Total	3,914	7,291	7,400
GIS			
Personal Services	0	0	0
Contractual	19,485	30,250	16,900
Commodities		500	0
Capital Outlay			
Total	19,485	30,750	16,900
Total - Page 4c	**1,002,660**	**989,133**	**1,080,240**

Harper County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Dispatch			
Personal Services	199,651	219,783	279,200
Contractual	8,149	11,650	11,650
Commodities	1,130	2,100	1,300
Capital Outlay	385	400	400
Transfer to Reserves	26,600	5,000	5,000
Total	235,915	238,933	297,550
COVID			
Personal Services	0	0	0
Total	0	0	0
Information Technology			
Personal Services	56,007	48,875	64,800
Contractual	72,858	77,650	75,650
Commodities	493	550	500
Capital Outlay	30,653	18,000	19,300
Transfer to Reserves	10,000	8,000	8,000
Total	170,011	153,075	168,250
Appropriations			
Soil Conservation	17,786	25,000	25,000
Historical Society - Harper	3,555	3,555	3,555
Historical Society - Anthony	3,555	3,555	3,555
Mental Health	52,103	52,103	52,103
Intellectual Disability	37,694	41,658	41,658
Rural Opportunity Zone	0	0	0
County Extension	103,790	103,790	103,790
County Fair	6,047	7,295	7,295
County Fair Building	6,544	7,795	7,795
Total	231,074	244,751	244,751
PILOT			
Transfer to Capital Road Reserves	240,000	240,000	240,000
Foundation - Fire Districts	75,000	75,000	75,000
Transfer to Capital Equipment	400,000	400,000	400,000
Total	715,000	715,000	715,000
Waste Connection			
Harper County Foundation Grants	200,000	200,000	200,000
Harper County Foundation 10%	171,222	165,000	165,000
Transfer to Capital Improvement	0		
Transfer to Capital Road Reserves	0		
Transfer to Plumb Thicket Res - Eco Dev	0		190,000
Transfer to Capital Equipment	715,000	665,000	715,000
Total	1,086,222	1,030,000	1,270,000
Community Development			
Personal Services	55,511	51,027	42,750
Contractual	4,607	3,450	3,250
Commodities	1,528	1,250	600
Transfer to Plumb Thicket Res - Spec Pro			
Total	61,646	55,727	46,600
Transfers			
Capital Road Reserves - Const	271,000	271,000	271,000
Capital Equipment	120,500	120,500	120,500
County Attorney Special Equipment	9,550	9,000	9,000
Patterson Foundation - PTL Reserves			
Capital Equipment			
Total	401,050	400,500	400,500
Total - Page 4d	**2,900,918**	**2,837,986**	**3,142,651**

Harper County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Daycare Center			
Personal Services			130,050
Contractual			
Commodities			
Total	0	0	130,050
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 4e	**0**	**0**	**130,050**

Harper County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Personal Services			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personal Services			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personal Services			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personal Services			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personal Services			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Judgments			
Total	0	0	0
Personal Services			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personal Services			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 4f	0	0	0
Total - Page 4b	1,174,902	1,577,207	1,643,800
Total - Page 4c	1,002,660	989,133	1,080,240
Total - Page 4d	2,900,918	2,837,986	3,142,651
Total - Page 4e	0	0	130,050
Total Expenditures**	**5,078,480**	**5,404,326**	**5,996,741**

**Note: The Detail Total Expenditures should match to the General Subtotal.

Harper County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	665,654	664,499	264,712
Receipts:			
Ad Valorem Tax	1,027,218	900,741	xxxxxxxxxxxxxxx
Delinquent Tax	47,321	72,064	
Motor Vehicle Tax	99,540	70,945	47,220
Recreational Vehicle Tax	1,586	1,142	738
16/20M Vehicle Tax	6,750	4,983	3,582
Commercial Vehicle Tax	5,115	3,423	2,426
Watercraft Tax	0	0	0
Special City & County Highway	352,410	362,119	353,498
County Equalization	6,132	0	
Other Reimbursements	27,035	0	
ROW Permits	2,300	11,500	
FEMA Reimbursements	0	0	
Sale of Surplus Equipment	169,724	0	
Interest on Idle Funds			
	-18,768	-11,904	-13,217
Miscellaneous	17,808	0	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,744,171**	**1,415,013**	**394,247**
Resources Available:	**2,409,825**	**2,079,512**	**658,959**

CPA Summary

Harper County

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	2,409,825	2,079,512	658,959
Expenditures from detail page:			
	1,745,326	1,814,800	1,749,350
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	1,745,326	1,814,800	1,749,350
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,745,326**	**1,814,800**	**1,749,350**
Unencumbered Cash Balance Dec 31	664,499	264,712	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	1,761,800	1,814,800	1,749,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,749,350
		Tax Required	1,090,391
	Delinquent Comp Rate:	5.0%	54,520
		Amount of 2023 Ad Valorem Tax	1,144,911

CPA Summary

Harper County 2024

FUND PAGE - ROAD & BRIDGE DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Personal Services	642,009	850,000	786,350
Contractual	145,160	146,800	147,000
Commodities	402,051	511,000	509,000
Capital Outlay	271,106	307,000	307,000
Transfer to Reserves	200,000	0	0
Transfer to Special Highway Improve	85,000		
Total	1,745,326	1,814,800	1,749,350
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities	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 Page**	1,745,326	1,814,800	1,749,350

**Note: Total Detail Page totals should be equal to Road Subtotal.

Harper County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	125,437	165,069	98,340
Receipts:			
Ad Valorem Tax	200,275	330,673	xxxxxxxxxxxxxxxxx
Delinquent Tax	8,272	13,290	
Motor Vehicle Tax	17,672	13,832	17,335
Recreational Vehicle Tax	282	223	271
16/20 M Vehicle Tax	1,161	972	1,315
Commercial Vehicle Tax	908	667	890
Watercraft Tax	0	0	0
Reimbursements	51,873	0	
		0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,659	-4,370	-3,668
Miscellaneous	3,540		
Does miscellaneous exceed 10% of Total			
Total Receipts	**280,324**	**355,287**	**16,143**
Resources Available:	**405,761**	**520,356**	**114,483**
Expenditures:	Interest on Idle Funds		
Personal Services	110,725	164,816	159,900
Contractual	30,285	50,000	50,000
Commodities	99,682	207,200	207,200
Capital Outlay	0	0	0
Transfers	0	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**240,692**	**422,016**	**417,100**
Unencumbered Cash Balance Dec 31	165,069	98,340	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amour	294,200	422,016	417,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	417,100
		Tax Required	302,617
	Delinquent Comp Rate:	5.0%	15,131
		Amount of 2023 Ad Valorem Tax	317,748

Adopted Budget **Health Dept**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	220,953	259,219	183,629
Receipts:			
Ad Valorem Tax	141,214	215,770	xxxxxxxxxxxxxxxxx
Delinquent Tax	7,284	9,590	
Motor Vehicle Tax	11,592	9,750	11,311
Recreational Vehicle Tax	185	157	177
16/20 M Vehicle Tax	1,192	685	858
Commercial Vehicle Tax	596	470	581
Watercraft Tax	0	0	0
Private Grants and Donations	0	0	
Fees for Services	207,706	187,050	187,050
Federal and State Grants	86,771	63,285	63,285
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,580	-2,852	-1,130
Miscellaneous	8	0	
Does miscellaneous exceed 10% of Total			
Total Receipts	**453,968**	**483,905**	**262,132**
Resources Available:	**674,921**	**743,124**	**445,761**
Expenditures:			
Personal Services	286,131	375,000	357,400
Contractual	28,574	41,570	42,040
Commodities	94,512	141,225	137,825
Capital Outaly	6,485	1,700	1,700
Reimbursed Expense	0	0	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**415,702**	**559,495**	**538,965**
Unencumbered Cash Balance Dec 31	259,219	183,629	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amour	559,495	559,495	538,965
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	538,965
		Tax Required	93,204
	Delinquent Comp Rate:	5.0%	4,660
		Amount of 2023 Ad Valorem Tax	97,864

CPA Summary

Harper County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	58,006	24,609	37,180
Receipts:			
Ad Valorem Tax	105,488	244,589	xxxxxxxxxxxxxxx
Delinquent Tax	4,911	7,150	
Motor Vehicle Tax	9,275	7,284	12,822
Recreational Vehicle Tax	148	117	200
16/20 M Vehicle Tax	740	512	973
Commercial Vehicle Tax	477	351	659
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,927	-3,232	-2,119
Miscellaneous	4,202	0	
Does miscellaneous exceed 10% of Total I			
Total Receipts	**123,314**	**256,771**	**12,535**
Resources Available:	**181,320**	**281,380**	**49,715**
Expenditures:			
Personal Services	142,430	180,000	179,700
Contractual	12,644	60,800	40,800
Commodities	1,637	3,400	4,000
Capital Outlay	0	0	
Transfer to Reserves	0	0	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**156,711**	**244,200**	**224,500**
Unencumbered Cash Balance Dec 31	24,609	37,180	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amour	164,300	279,200	224,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	224,500
		Tax Required	174,785
	Delinquent Comp Rate:	5.0%	8,739
		Amount of 2023 Ad Valorem Tax	183,524

Adopted Budget **Noxious Weeds**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	89,484	145,351	92,813
Receipts:			
Ad Valorem Tax	78,604	47,737	xxxxxxxxxxxxxxx
Delinquent Tax	3,978	6,028	
Motor Vehicle Tax	9,090	5,428	2,502
Recreational Vehicle Tax	145	87	39
16/20 M Vehicle Tax	537	381	190
Commercial Vehicle Tax	467	262	129
Watercraft Tax	0	0	0
Sale of Chemicals	13,112		10,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,436	-631	-113
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**104,497**	**59,292**	**12,747**
Resources Available:	**193,981**	**204,643**	**105,560**
Expenditures:			
Personal Services	29,963	50,000	53,650
Contractual	6,195	11,430	11,630
Commodities	12,472	49,900	49,600
Capital Outlay		500	0
Transfer to Reserves		0	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**48,630**	**111,830**	**114,880**
Unencumbered Cash Balance Dec 31	145,351	92,813	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amour	126,530	111,830	114,880
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	114,880
		Tax Required	9,320
	Delinquent Comp Rate:	5.0%	466
		Amount of 2023 Ad Valorem Tax	9,786

CPA Summary

Harper County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	587,449	788,616	522,600
Receipts:			
Ad Valorem Tax	1,808,510	1,857,883	xxxxxxxxxxxxxxxxx
Delinquent Tax	57,701	101,304	
Motor Vehicle Tax	110,114	124,891	97,397
Recreational Vehicle Tax	1,755	2,011	1,522
16/20 M Vehicle Tax	8,069	8,772	7,389
Commercial Vehicle Tax	5,658	6,027	5,003
Watercraft Tax	0	0	0
Reimbursements	27,824	0	
Transfer from Plumb Thicket	0	0	
Transfer from General Fund			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-33,039	-24,553	-21,891
Miscellaneous		7,479	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,986,592**	**2,083,814**	**89,420**
Resources Available:	**2,574,041**	**2,872,430**	**612,020**
Expenditures:			
Social Security	253,694	368,204	389,315
KPERS	314,882	385,876	433,000
Work Comp	73,600	130,000	130,000
Health Ins	1,077,597	1,400,000	1,400,000
HRA	44,475	50,250	50,250
Life Insurance	5,226	7,500	7,500
Unemployment Tax	15,376	8,000	8,000
Cash Forward (2024 column)			
Miscellaneous	575		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,785,425**	**2,349,830**	**2,418,065**
Unencumbered Cash Balance Dec 31	788,616	522,600	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	2,281,050	2,407,165	2,418,065
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,418,065
		Tax Required	1,806,045
	Delinquent Comp Rate:	5.0%	90,302
		Amount of 2023 Ad Valorem Tax	1,896,347

Adopted Budget **Department on Aging**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	69,972	64,112	30,059
Receipts:			
Ad Valorem Tax	80,297	84,456	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,134	5,102	
Motor Vehicle Tax	6,355	5,543	4,428
Recreational Vehicle Tax	101	89	69
16/20 M Vehicle Tax	452	389	336
Commercial Vehicle Tax	327	267	227
Watercraft Tax	0	0	0
Meal Donations	25,654	25,000	26,000
Title III Grants	24,796	20,847	20,662
Rent			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,467	-1,116	-1,055
Miscellaneous	4,227		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**143,876**	**140,577**	**50,667**
Resources Available:	**213,848**	**204,689**	**80,726**
Expenditures:			
Personal Services	45,550	58,000	50,000
Contractual	100,185	111,380	112,890
Commodities	4,001	5,250	4,900
Capital Outlay	0	0	0
Transfer to Reserves	0	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**149,736**	**174,630**	**167,790**
Unencumbered Cash Balance Dec 31	64,112	30,059	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	168,920	174,630	167,790
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	167,790
		Tax Required	87,064
	Delinquent Comp Rate:	5.0%	4,353
		Amount of 2023 Ad Valorem Tax	91,417

CPA Summary

Harper County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **EMS**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	175,818	188,106	69,677
Receipts:			
Ad Valorem Tax	283,375	241,622	xxxxxxxxxxxxxxxxx
Delinquent Tax	8,132	15,435	
Motor Vehicle Tax	16,664	19,567	12,667
Recreational Vehicle Tax	266	315	198
16/20 M Vehicle Tax	863	1,374	961
Commercial Vehicle Tax	856	944	651
Watercraft Tax	0	0	0
Ambulance Revenue	391,052	320,000	320,000
Training & Other Reimbursements	692	0	
Transfer from Plumb Thicket	0	0	
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	-5,177	-3,193	-6,188
Miscellaneous	1,136	2,848	
Does miscellaneous exceed 10% of Total			
Total Receipts	**697,859**	**598,912**	**328,289**
Resources Available:	**873,677**	**787,018**	**397,966**
Expenditures:			
Personal Services	514,332	577,511	737,100
Contractual	74,377	76,160	84,550
Commodities	44,612	61,670	51,850
Capital Outlay	2,250	2,000	0
Transfer to Reserves	50,000	0	35,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**685,571**	**717,341**	**908,500**
Unencumbered Cash Balance Dec 31	188,106	69,677	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amour	688,720	717,341	908,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	908,500
		Tax Required	510,534
	Delinquent Comp Rate:	5.0%	25,527
		Amount of 2023 Ad Valorem Tax	536,061

Adopted Budget **Public Transportation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	92,657	13,348	29,141
Receipts:			
Ad Valorem Tax	1,010	14,679	xxxxxxxxxxxxxxxxx
Delinquent Tax	475	284	
Motor Vehicle Tax	404	68	770
Recreational Vehicle Tax	6	1	12
16/20 M Vehicle Tax	141	5	58
Commercial Vehicle Tax	21	3	40
Watercraft Tax	0	0	0
Transportation Fees	19,322	19,000	22,000
KDOT Grant	80,870	106,000	92,300
Transfer From Cap Improv Res		20,000	
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	-18	-194	-349
Miscellaneous	0		
Does miscellaneous exceed 10% of Total			
Total Receipts	**102,231**	**159,846**	**114,831**
Resources Available:	**194,888**	**173,194**	**143,972**
Expenditures:			
Personal Services	83,844	93,028	99,000
Contractual	16,268	20,125	20,350
Commodities	26,428	30,900	32,900
Capital Outlay	0	0	0
Transfer to Reserves	15,000	0	7,000
Transfer to Capital Imp Reserves	40,000	0	13,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**181,540**	**144,053**	**172,750**
Unencumbered Cash Balance Dec 31	13,348	29,141	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amour	184,675	167,053	172,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	172,750
		Tax Required	28,778
	Delinquent Comp Rate:	5.0%	1,439
		Amount of 2023 Ad Valorem Tax	30,217

CPA Summary

Harper County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	202,520	220,598	216,516
Receipts:			
911 Fee Revenue	59,951	50,000	50,000
Interest on Idle Funds	0		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**59,951**	**50,000**	**50,000**
Resources Available:	**262,471**	**270,598**	**266,516**
Expenditures:			
Contractual	41,873	49,082	49,082
Transfer to Reserves	0	5,000	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**41,873**	**54,082**	**54,082**
Unencumbered Cash Balance Dec 31	220,598	216,516	212,434
2022/2023/2024 Budget Authority Amount	53,772	54,082	54,082

Adopted Budget **Special Alcohol Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	36,665	39,626	19,656
Receipts:			
Private Club Liquor Tax	8,446	7,280	8,627
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,446**	**7,280**	**8,627**
Resources Available:	**45,111**	**46,906**	**28,283**
Expenditures:			
Contractual	5,485	27,250	20,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,485**	**27,250**	**20,000**
Unencumbered Cash Balance Dec 31	39,626	19,656	8,283
2022/2023/2024 Budget Authority Amount	5,485	27,250	20,000

CPA Summary

Harper County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Liability**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,991	14,991	14,991
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**14,991**	**14,991**	**14,991**
Expenditures:			
Contractual			14,991
Cash Forward (2024 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
2022/2023/2024 Budget Authority Amoun	14,991	14,991	14,991

Adopted Budget **Municipalities Fight Addiction**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	998	8,610
Receipts:			
State Aid	998	7,612	7,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**998**	**7,612**	**7,600**
Resources Available:	**998**	**8,610**	**16,210**
Expenditures:			
Training and Education	0	0	16,210
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**16,210**
Unencumbered Cash Balance Dec 31	998	8,610	0
2022/2023/2024 Budget Authority Amoun	0	0	16,210

CPA Summary

Harper County

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name: Capital Equipment Reserv		(2) Fund Name: Capital Road Imp Reserve		(3) Fund Name: Plumb Thicket Landfill Re		(4) Fund Name: Special Hwy Imp Fund		(5) Fund Name: ARPA		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,108,840	Cash Balance Jan 1	2,792,006	Cash Balance Jan 1	4,245,619	Cash Balance Jan 1	423,332	Cash Balance Jan 1	344,600	8914397
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	122,412	Transfer In	511,000	Miscellaneous	2,000	Reimbursements		Grants	527,940	
Transfers In	1,540,762			Transfers In	0	Miscellaneous				
				Cancel Encumbrance	0	Transfer In	183,277			
Total Receipts	1663174	Total Receipts	511000	Total Receipts	2000	Total Receipts	183277	Total Receipts	527940	2887391
Resources Available:	2772014	Resources Available:	3303006	Resources Available:	4247619	Resources Available:	606609	Resources Available:	872540	11801788
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	682,062	Transfer-Spec Hiway	98,277	Contractual	21,869	Contractual Services	433,354	Personal Services	161,584	
				Capital Outlay	274,669	Capital Outlay		Employee Benefits	28,119	
				Grants	201,600			Contractual Services	95,672	
				Transfer Out				Capital Outlay	263,408	
Total Expenditures	682062	Total Expenditures	98277	Total Expenditures	498138	Total Expenditures	433354	Total Expenditures	548783	2260614
Cash Balance Dec 31	2089952	Cash Balance Dec 31	3204729	Cash Balance Dec 31	3749481	Cash Balance Dec 31	173255	Cash Balance Dec 31	323757	**9,541,174** **
										9,541,174 **

**Note: These two block figures should agree.

CPA Summary

Harper County

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(6) Fund Name:		(7) Fund Name:		(8) Fund Name:		(9) Fund Name:		(10) Fund Name:		
County Attorney Equipmer		County Attorney Spec Equi		Reg of Deeds Tech Fund		Clerk Tech Fund		Treasurer Tech Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	19,042	Cash Balance Jan 1	19,105	Cash Balance Jan 1	31,227	Cash Balance Jan 1	4,796	Cash Balance Jan 1	15,491	89661
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	330	Transfer In	9,550	Fees	10,206	Fees	2,551	Fees	2,551	
Miscellaneous	107									
Total Receipts	437	Total Receipts	9550	Total Receipts	10206	Total Receipts	2551	Total Receipts	2551	25295
Resources Available:	19479	Resources Available:	28655	Resources Available:	41433	Resources Available:	7347	Resources Available:	18042	114956
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures:	0	Contractual	2,675	Capital Outlay	19,138	Contractual Services	6,035	Contractual Services	11,599	
		Commodities	1,050							
		Capital Outlay	10,063							
Total Expenditures	0	Total Expenditures	13788	Total Expenditures	19138	Total Expenditures	6035	Total Expenditures	11599	50560
Cash Balance Dec 31	19479	Cash Balance Dec 31	14867	Cash Balance Dec 31	22295	Cash Balance Dec 31	1312	Cash Balance Dec 31	6443	**64,396** **
										64,396 **

**Note: These two block figures should agree.

CPA Summary

Harper County

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name: DARE Program		(2) Fund Name: Sheriff Equipment		(3) Fund Name: Prosecuter Train Assist		(4) Fund Name: Special Motor Vehicle		(5) Fund Name: Capital Improve Reserves		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	126	Cash Balance Jan 1	33,286	Cash Balance Jan 1	7,216	Cash Balance Jan 1	0	Cash Balance Jan 1	120,756	161384
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	100	Miscellaneous	10,170	Fees	911	Licenses,Permits, Fees	60,690	Transfer In	40,000	
Total Receipts	100	Total Receipts	10170	Total Receipts	911	Total Receipts	60690	Total Receipts	40000	111871
Resources Available:	226	Resources Available:	43456	Resources Available:	8127	Resources Available:	60690	Resources Available:	160756	273255
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	0	Capital Outlay	13,373	Contractual Services	934	Personnel Services	45,211	Capital Outlay	28,008	
						Commodities	1,702			
						Contractual Services	3,690			
						Capital Outlay	2,898			
						Transfer to Gen Fund	7,189			
Total Expenditures	0	Total Expenditures	13373	Total Expenditures	934	Total Expenditures	60690	Total Expenditures	28008	103005
Cash Balance Dec 31	226	Cash Balance Dec 31	30083	Cash Balance Dec 31	7193	Cash Balance Dec 31	0	Cash Balance Dec 31	132748	**170,250** **
										170,250 **

**Note: These two block figures should agree.

CPA Summary

Harper County

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name: Public Safety Equipment		(2) Fund Name: CDBG Program Fund		(3) Fund Name: EPI & Lab Capacity Grant		(4) Fund Name: Memorial Fund		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	53,222	Grants	17,010	Grants	66,524	Donations	1,910	Grants		
Total Receipts	53222	Total Receipts	17010	Total Receipts	66524	Total Receipts	1910	Total Receipts	0	138666
Resources Available:	53222	Resources Available:	17010	Resources Available:	66524	Resources Available:	1910	Resources Available:	0	138666
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures	0	Grants	13,660	Personal Services	0	Contractual Services	0	Personal Services		
		Administration	3,350	Employee Benefits	0	Capital Outlay	0	Employee Benefits		
				Contractual Services	0			Contractual Services		
				Capital Outlay	0			Capital Outlay		
	Resources Available:									
Total Expenditures	0	Total Expenditures	17010	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	17010
Cash Balance Dec 31	53222	Cash Balance Dec 31	0	Cash Balance Dec 31	66524	Cash Balance Dec 31	1910	Cash Balance Dec 31	0	**121,656** **
										121,656 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Harper County

will meet on September 11, 2023 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 and Revenue Neutral Rate.

Detailed budget information is available at Harper County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,078,480	15.157	5,404,326	19.265	5,996,741	1,863,304	18.571
Debt Service							
Road & Bridge	1,745,326	12.192	1,814,800	9.064	1,749,350	1,144,911	11.411
Special Bridge	240,692	2.377	422,016	3.328	417,100	317,748	3.167
Health Dept	415,702	1.676	559,495	2.171	538,965	97,864	0.975
Appraiser	156,711	1.252	244,200	2.461	224,500	183,524	1.829
Noxious Weeds	48,630	0.933	111,830	0.480	114,880	9,786	0.098
Employee Benefits	1,785,425	21.463	2,349,830	18.696	2,418,065	1,896,347	18.900
Department on Aging	149,736	0.953	174,630	0.850	167,790	91,417	0.911
EMS	685,571	3.363	717,341	2.431	908,500	536,061	5.343
Public Transportation	181,540	0.012	144,053	0.148	172,750	30,217	0.301
911 Fund	41,873		54,082		54,082		
Special Alcohol Tax	5,485		27,250		20,000		
Special Liability					14,991		
Municipalities Fight					16,210		
Non-Budgeted Funds	2,431,189						
Totals	12,966,360	59.378	12,023,853	58.894	12,813,924	6,171,178	61.506
						*Revenue Neutral Rate***	*61.502*
Less: Transfers	2,493,378		1,328,000		1,623,500		
Net Expenditure	10,472,982		10,695,853		11,190,424		
Total Tax Levied	5,327,524		6,178,580		xxxxxxxxxxxxxxxxx		
Assessed Valuation	89,730,147		104,768,251		100,334,111		

Outstanding Indebtedness, January 1,	2021	2022	2023
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*

Hannah Crowe
Harper County Clerk

Harper County 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	1,886,450	18.802	22,044
Debt Service			0
Road & Bridge	1,131,033	11.273	13,217
Special Bridge	313,896	3.129	3,668
Health Dept	96,678	0.964	1,130
Appraiser	181,299	1.807	2,119
Noxious Weeds	9,667	0.096	113
Employee Benefits	1,873,362	18.671	21,891
Department on Aging	90,309	0.900	1,055
EMS	529,563	5.278	6,188
Public Transportation	29,850	0.298	349
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	6,142,107	61.217	71,774

2023 July 1 Valuation: 100,334,111

Valuation Factor: 100,334.111

Neighborhood Revitalization Subj to Rebate: 1,172,457

Neighborhood Revitalization factor: 1,172.457

**This information comes from the 2024 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 61.506. The date of our hearing is September 11, 2023 at 10:00 AM and will be held at Harper County Courthouse in Anthony, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 20, 2023.

(Seal)



Hannah K Crane
Clerk or Officer of Governing Body

f the future finances is we should ention," she

ıe of the ing long- ity of rural ıflicting" ' attention to such as days and net days ınts receiv- ıpital's 2022 ent audit, the ıs at 132.3 ent greater 'erage for ɔany that udit. ıys revenue ivable, days or 59 an Forvi's ınd 20 days e average. ff said, the n accounts etter. provide a f financial ciency in said. at the t ratio, or ngth, was 2022, three h it was at Also, PHC t compared s facility,

KSNT-TV ned the data suggested ıospitals f closing. icle was

total expenses, but that year wasn't a fair measurement of PHC's overall financial strength. Teaff noted that 2022 included many one-time expenses, high depreciation rates and COVID funds the hospital had to spend before the year's end. That all inflated expenses quite a bit, Teaff said.

There are some challenges that rural hospitals face with finances, Teaff said, and while PHC is in a "good cash position," the hospital isn't immune to such challenges.

"Operating margins are decreasing due, in large part, to dwindling reimbursement, reduced patient throughput and outlandish inflation," Teaff said.

She added that "bad debt and uncompensated care" are rising, amounting to 4.4 percent of the hospital's 2022 financial expenses. Teaff said that PHC, like many rural hospitals, saw both increase because of environmental factors, particularly given that the state hasn't expanded Medicaid.

While some of the financial factors she discussed are important to keep in mind, Teaff said, "I also think it is important people know that their support and engagement with their local healthcare system is critical to the sustainability of rural hospitals."

CHGRP's report may be viewed at ruralhospitals.chqpr.org/Data1.html.



State of Kansas
County
2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Harper County
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Appraiser	156,711	1.252	244,200	2.461	224,500	183,524	1.829
Noxious Weeds	48,630	0.933	111,830	0.480	114,880	9,786	0.098
Employee Benefits	1,785,425	21.463	2,349,830	18.696	2,418,065	1,896,347	18.900
Department on Aging	149,736	0.953	174,630	0.850	167,790	91,417	0.911
EMS	685,571	3.363	717,341	2.431	908,500	536,061	5.343
Public Transportation	181,540	0.012	144,053	0.148	172,750	30,217	0.301
911 Fund	41,873		54,082		54,082		
Special Alcohol Tax	5,485		27,250		20,000		
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Municipalities Fight					16,210		
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***Revenue Neutral Rate as defined by KSA 79-2988*

Hannah Crowe
Harper County Clerk
Hannah Crowe

in regular session, with rman Struble calling meeting to order with missioner Waldschmidt Commissioner Vornauf. da Larson, Finance ctor, Hannah Crowe, nty Clerk were also pres-

ndy Boehmke, Waste nections, brought in 2nd er gas royalty check in mount of $36,093.21.

mmissioner Waldidt motioned to approve ust 14, 2023 account bles in the amount of 437.87; approved unansly.

mmissioner Waldidt motioned to approve ust 7, 2023; approved imously.

ke Bennett & Bailey gbine, Public Works, a department update.

mmissioner Vornauf oned to approve Pub-Vorks to bid on a 2018 F150 at Gene Francis ion. Max bid $15,000; oved unanimously.

mmissioner Vornauf oned to approve Inordi-Spending Authorization 5" & 36" culverts from J Materials in the amount 7,480; approved unanisly.

nnifer Wolff, Depart- on Aging, gave a denent update.

acy Chance, Sheriff, a department update.

ri O'Riley, Community elopment, gave a depart- update.

mmissioner Waldidt motioned a 5-minecess; approved unanisly.

mmissioner Vornauf oned to reconvene; aped unanimously.

ni DeLacerda, HR, gave artment update.

mmissioner Vornauf oned to approve ine the dental insurance e employee to pay.

mmissioner Waldidt motioned to approve approved unanimously.

At 10:37 a.m. Commissioner Vornauf motioned to enter executive session. The subject to be discussed will be personnel matters. The justification for closing the meeting is to discuss personnel matters of nonelected personnel. The open meeting will resume at 10:45 a.m. in this room; approved unanimously. Ami DeLacerda, HR. was present for this meeting. Commissioner Waldschmidt motioned to extend 10-minutes; approved unanimously. Commissioner Struble motioned to extend 5-minutes; approved unanimously. The meeting returned to open session at 11:00 a.m. with no binding action taken.

Nolan Youce, B&G, updated Commissioners about leaks in the basement of the Dispatch.

Hannah Crowe, Clerk, gave a department update.

Commissioner Vornauf motioned to amend August 14, 2023 account payables; approved unanimously.

Commissioner Vornauf motioned to approve August 14, 2023 account payables in the amount of $38,241.39; approved unanimously.

Shonda Larson, Finance Department, gave a department update. Continued budget update.

Commissioner Vornauf motioned to approve July 2023 end of month transfers in the amount of $38,241.39; approved unanimously.

As there was no further business, the meeting was adjourned at 12:06 p.m. The next regular meeting will be held on Monday, August 21, 2023 at 8:30 a.m. in the Commissioner Room at the Harper County Courthouse.

ATTEST:
APPROVED:
Hannah K. Crowe
County Clerk
Darrin Struble,
Chairman

2024

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Hannah Crowe
Harper County Clerk

Hannah K Crowe

(First published in The Attica Independent on Thursday, Aug. 24, 2023) 2t

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2024

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Hannah Crowe
Harper County Clerk

Hannah Crowe

Affidavit of Publication

State of Kansas, Harper County, ss:

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

The Attica Independent
Kingman, Kansas

That said newspaper has been published a least fifty (50) times a year and has been s published for at least five years prior to the firs 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 ....24.....day of Aug., 2023

Second Publication
Was made on the ....31.....day of Aug., 2023

Third Publication
Was made on the .....day of....., 2023

Fourth Publication
Was made on the .....day of....., 2023

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

Affidavit, Notary's Fees..... $.....

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

Total Publication Fee..... $44.00

Subscribed and Sworn to before me this ...31st

Day of..August....., 2023

.....Notary Public