State of Kansas
City

2025

CERTIFICATE

To the Clerk of Crawford County, State of Kansas
We, the undersigned, officers of
City of Hepler
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	43,519	15,237	28.455
Debt Service	10-113	8			
Library	12-1220	8	1,950	1,476	2.756
Special Highway		9	9,019		
Sewer		9	53,991		
Non-Budgeted Funds		10			
Totals		xxxxxx	108,479	16,713	31.211
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			535472
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 31.249

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: 8/21/24 2024

County Clerk

Governing Body

City of Hepler

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	15,182	3,218	88	29	297	0
Debt Service						
Library	1,531	324	9	3	30	0
TOTAL	16,713	3,542	97	32	327	0

County Treas Motor Vehicle Estimate 3,542

County Treas Recreational Vehicle Estimate 97

County Treas 16/20M Vehicle Estimate 32

County Treas Commercial Vehicle Tax Estimate 327

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.21193

Recreational Vehicle Factor 0.00580

16/20 Vehicle Factor 0.00191

Commercial Vehicle Factor 0.01957

Watercraft Factor 0.00000

City of Hepler

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
City

City of Hepler

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Sewer	5/10/14	5/12/2024	4.00	57,335	6,694	May	May	276	6,682		
Total Other					**6,694**			**276**	**6,682**	**0**	**0**
Total Indebtedness					**6,694**			**276**	**6,682**	**0**	**0**

City of Hepler

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2024	Payments Due 2024	Payments Due 2025
None							
				Totals	**0**	**0**	**0**

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

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

Budgeted Year: 2025

Library found in: City of Hepler
Crawford County

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

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$1,531	$1,476
Delinquent Tax	$50	$50
Motor Vehicle Tax	$264	$324
Recreational Vehicle Tax	$8	$9
16/20M Vehicle Tax	$0	$3
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$1,853	$1,862
Difference in Total Taxes:	$9	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$499,132	$534,847
Did Assessed Valuation Decrease?	No	
Levy Rate	3.0673	2.760
Difference in Levy Rate:	(0.307)	
Qualify for grant: Not Qualify		

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

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

City of Hepler 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,172	5,736	2,270
Receipts:			
Ad Valorem Tax	14,534	15,182	xxxxxxxxxxxxxxxx
Delinquent Tax	370		
Motor Vehicle Tax	3,482	2,616	3,218
Recreational Vehicle Tax	96	75	88
16/20M Vehicle Tax	65		29
Commercial Vehicle Tax	322	226	297
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
			0
Cash Adjustment (annual report)	1,094		0
Adjusted Local Tax	1,024		
Compensating Use Tax	2,732	3,000	3,000
Local Sales Tax	9,704	10,000	10,000
Franchise Tax	3,807	3,800	3,800
EMC Dividends	863	865	865
Rent on Community Building	950	1,500	1,000
Walnut Township	1,582	1,600	1,600
Park & Recreation		350	350
Cemetery Lots	150		0
Senior Citizens	750	750	750
Windmill Tax	500	750	750
Interest on Idle Funds	265	265	265
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**42,290**	**40,979**	**26,012**
Resources Available:	**49,462**	**46,715**	**28,282**
Expenditures:			
Adminstrative Cost	15,700	17,000	21,219
Employee Benefits	487	600	600
Street Lights	3,969	4,200	4,200
Fire Department	7,500	7,500	8,000
Cemetery Fund	8,500	9,000	9,000
Street Department	0	0	0
Community Building	500	500	500
Sewer Debt Service	7,070	6,958	0
Miscellaneous		-1,313	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**43,726**	**44,445**	**43,519**
Unencumbered Cash Balance Dec 31	5,736	2,270	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	47,757	44,445	43,519
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	43,519
		Tax Required	15,237
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**15,237**

CPA Summary

City of Hepler 2025

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Adminstrative Cost			
Salaries	2,055	3,000	3,219
Contractual	7,837	8,000	12,000
Commodities	5,808	6,000	6,000
Capital Outlay			
Total	**15,700**	**17,000**	**21,219**
Employee Benefits			
Salaries			
Contractual			
Commodities	487	600	600
Capital Outlay			
Total	**487**	**600**	**600**
Street Lights			
Salaries			
Contractual			
Commodities	3,969	4,200	4,200
Capital Outlay			
Total	**3,969**	**4,200**	**4,200**
Fire Department			
Salaries			
Contractual			
Commodities	7,500	7,500	8,000
Capital Outlay			
Total	**7,500**	**7,500**	**8,000**
Cemetery			
Salaries			
Contractual	8,500	9,000	9,000
Commodities			
Capital Outlay			
Total	**8,500**	**9,000**	**9,000**
Street Departmnet			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Community Bulding			
Salaries			
Contractual			
Commodities	500	500	500
Capital Outlay			
Total	**500**	**500**	**500**
Sewer Debt Service			
Principal	6,532	6,682	0
Interest	538	276	0
Cash Basis			
Total	**7,070**	**6,958**	**0**
Page Total	**43,726**	**45,758**	**43,519**

City of Hepler 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	24	82	58
Receipts:			
Ad Valorem Tax	1,470	1,531	xxxxxxxxxxxxxxxx
Delinquent Tax	38	50	50
Motor Vehicle Tax	360	264	324
Recreational Vehicle Tax	10	8	9
16/20M Vehicle Tax	7		3
Commercial Vehicle Tax	33	23	30
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,918**	**1,876**	**416**
Resources Available:	**1,942**	**1,958**	**474**
Expenditures:			
Appropriations to Library Board	1,860	1,850	1,900
Miscellaneous		50	50
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,860**	**1,900**	**1,950**
Unencumbered Cash Balance Dec 31	82	58	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,860	1,900	1,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,950
		Tax Required	1,476
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,476

Qualifies for :

CPA Summary

City of Hepler 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,920	5,539	5,039
Receipts:			
State of Kansas Gas Tax	2,462	3,550	3,540
County Transfers Gas	440	450	440
Cash Adjustment			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,902**	**4,000**	**3,980**
Resources Available:	**9,822**	**9,539**	**9,019**
Expenditures:			
Street Repair and Maint			4,519
Salaries & Wages	2,783	3,000	3,000
Insurance	1,500	1,500	1,500
Supplies			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,283**	**4,500**	**9,019**
Unencumbered Cash Balance Dec 31	5,539	5,039	0
2023/2024/2025 Budget Authority Amount	10,726	11,570	9,019

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	39,318	45,191	40,791
Receipts:			
Cash Adjustment			
Charges to Customers	6,347	6,500	6,500
Special Assessments	6,574	6,700	6,700
Grant-County			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,921**	**13,200**	**13,200**
Resources Available:	**52,239**	**58,391**	**53,991**
Expenditures:			
Salaries & Wages	1,799	2,000	2,000
Contactual	4,226	4,500	4,500
Commodities	1,023	11,100	1,100
Capital Outlay			46,391
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,048**	**17,600**	**53,991**
Unencumbered Cash Balance Dec 31	45,191	40,791	0
2023/2024/2025 Budget Authority Amount	31,811	59,368	53,991

CPA Summary

City of Hepler

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	20,254	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		20,254
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	20,254	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	20,254
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Street Repairs										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	20,254	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	20,254 **
										20,254 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Hepler
will meet on August 7, 2024 at 7:30 PM at Hepler Community Building, 201 N Prairie, Hepler for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Mary L Smith, 101 N Prairie, Hepler and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	43,726	32.894	44,445	30.417	43,519	15,237	28.489
Library	1,860	3.325	1,900	3.067	1,950	1,476	2.760
Special Highway	4,283		4,500		9,019		
Sewer	7,048		17,600		53,991		
ARPA							
Totals	56,917	36.219	68,445	33.484	108,479	16,713	31.249
						*Revenue Neutral Rate***	*31.249*
Less: Transfers	0		0		0		
Net Expenditure	56,917		68,445		108,479		
Total Tax Levied	16,713		16,713		xxxxxxxxxxxxxxxxx		
Assessed Valuation	461,462		499,132		534,847		

Outstanding Indebtedness, January 1,	2022	2023	2024
Other	19,458	13,226	6,694
Lease Purchase Principal	0	0	0
Total	19,458	13,226	6,694

*Tax rates are expressed in mills

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

Mary L Smith
City Official Title: Treasurer

AFFIDAVIT OF PUBLICATION

County of Crawford, State of Kansas

See attachment for sample copy.

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

City of Hepler,
Notice of Budget Hearing –
Proposed Budget for 2025

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

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

PUBLICATION DATES:
July 11, 2024

Philip Stevens, Publisher

Signed and sworn to before me
on this 15 day of July, 2024.

Notary Public

My Commission expires: 3/28, 2028.

NOTARY PUBLIC - State of Kansas
ANDREA L SIEBERT
My Appt. Expires 3/28/28

PUBLICATION FEE: $ $210.00
Calculation measurement: Column Inches (21)

Additional Copies Requested: _____

NOTICE OF BUDGET HEARING

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City of Hepler

will meet on August 7, 2024 at 7:30 PM at Hepler Community Building, 201 N Prairie. Hepler for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Mary L Smith, 101 N Prairie, Hepler and will be available at this hearing.

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
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Library	1,860	3.325	1,900	3.067	1,950	1,476	2.760
Special Highway	4,283		4,500		9,019		
Sewer	7,048		17,600		53,991		
ARPA							
Totals	56,917	36.219	68,445	33.484	108,479	16,713	31.249
						*Revenue Neutral Rate***	*31.249*
Less: Transfers	0		0		0		
Net Expenditure	56,917		68,445		108,479		
Total Tax Levied	16,713		16,713		xxxxxxxxxxxxxxxxx		
Assessed Valuation	461,462		499,132		534,847		

Outstanding Indebtedness, January 1,	2022	2023	2024
Other	19,458	13,226	6,694
Lease Purchase Principal	0	0	0
Total	19,458	13,226	6,694

*Tax rates are expressed in mills

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

Mary L Smith

City Official Title: Treasurer

Notice of Revenue Neutral Rate Intent

2025

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

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 31.249. The date of our hearing is September 6, 2023 at 7:30 PM and will be held at Hepler Community Building, 201 N Prairie, Hepler , 0, Kansas.

XXXX No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on 7-10-, 2024.

(Seal)

Mary L Smith, Treasurer

Clerk or Officer of Governing Body