CERTIFICATE 2024

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 2024; and
(3) the Amounts(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)
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,093,412	543,636	
Debt Service	10-113	8	141,351	50,799	
Library	12-1220	9	65,750	61,436	
Airport	79-1952	10	71,114		
Police & Fire Equipment	12-110b	10	23,500	22,631	
Employee Benefits	12-16,102	11	216,100	185,826	
		11			
Special Highway		12	43,884		
Special Parks & Recreation		12	41,351		
Equipment Reserve		13	389,400		
Fire Equipment Reserve		13	217,305		
Street Reserve		14	76,570		
Capital Improvement Program		14	45,061		
Economic Incentive		15	114,898		
Transient Guest Tax		15	53,246		
Infrastructure Sales Tax		16	161,359		
Street/Infrastructure Sales Tax		16	340,175		
Cobblestone CID		17	67,249		
Water Utility		18	623,004		
Sewer Utility		19	286,429		
Water Reserve		20	103,398		
Sewer Reserve		21	277,840		
Non-Budgeted Funds-A		22			
Non-Budgeted Funds-B		23			
Non-Budgeted Funds-C		24			
Totals for City		xxxxx	4,452,396	864,328	
Recreation	12-1927	9	42,447	38,846	
Totals Including Recreation		xxxxx	4,494,843	903,174	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		25			
RNR Hearing Notice					
Neighborhood Revitalization		26			Nov 1, 2023 Total Assessed Valuation

City Revenue Neutral Rate 75.198

Assisted by:

Address:

Email:

Attest: _____ 2023

County Clerk

Governing Body

CPA Summary

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	517,847	45,826	876	2,750	1,251	0
Debt Service	46,629	4,126	79	248	113	0
Library	57,009	5,045	96	303	138	0
Airport						
Police & Fire Equipmen	8,774	776	15	47	21	0
Employee Benefits	175,882	15,564	297	934	425	0
Recreation	42,143	3,729	71	224	102	0
TOTAL	806,141	71,337	1,363	4,282	1,948	0

County Treas Motor Vehicle Estimate	71,337				
County Treas Recreational Vehicle Estimate		1,363			
County Treas 16/20M Vehicle Estimate			4,282		
County Treas Commercial Vehicle Tax Estimate				1,948	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.08849				
Recreational Vehicle Factor		0.00169			
16/20M Vehicle Factor			0.00531		
Commercial Vehicle Factor				0.00242	
Watercraft Factor					0.00000

Harper 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	Equipment Reserve	42,500	32,500	32,500	K.S.A. 12-1,117
General	Fire Equipment Reserve	26,367	40,688	61,512	K.S.A. 12-1,117
General	Capital Improvement Program	20,000	10,000	7,500	K.S.A. 12-1,118
General	Street Reserve	32,500	20,000	10,000	K.S.A. 12-1,119
General	Economic Incentive	49,000	10,000	10,000	Ordinance S-399
Police & Fire Equipmen	Fire Equipment Reserve	5,000	5,000	-	K.S.A. 12-1,117
Police & Fire Equipmen	Equipment Reserve	16,000	16,000	16,000	K.S.A. 12-1,117
Water Utility	Equipment Reserve	-	-	-	K.S.A. 12-1,117
Water Utility	Water Reserve	80,000	50,000	46,475	K.S.A. 12-825d
Water Utility	General	-	-	-	K.S.A. 12-825d
Sewer Utility	Sewer Reserve	55,000	40,000	45,116	K.S.A. 12-825d
General	Community Development	4,000	-	-	K.S.A. 12-1,117
General	Cemetery Trust	3,000	-	-	K.S.A. 12-1,117
General	Employee Benefits	-	-	-	K.S.A. 12-1,117
Equipment Reserve	General (zoning)	-	35,000	-	K.S.A. 12-1,117
General (zoning)	Equipment Reserve	-	-	5,000	K.S.A. 12-1,117
	Totals	333,367	259,188	234,103	
	Adjustments				
	Adjusted Totals	333,367	259,188	234,103	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Fire Truck	10/20/2010	10/20/2025	3.75	183,600	45,200	Oct	Oct	1,695	14,500	1,151	15,100
Oak Street Improvement	11/15/2016	9/1/2032	1.25-2.50	730,000	520,000	Mar/Sept	Sept	11,735	45,000	10,970	50,000
2020 Capital Improvements	2/4/2020	12/1/2039	2.00-2.40	1,300,000	1,045,000	June/Dec	Dec	21,880	90,000	20,080	90,000
2021 Refunding Bond	7/6/2021	9/1/2034	.2-1.3	1,500,000	1,315,000	Mar/Sept	Sept	9,818	180,000	9,368	185,000
Total G.O. Bonds					**2,925,200**			**45,128**	**329,500**	**41,569**	**340,100**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Fireman's Relief Association											
FRA Loan Warrant (2)	3/1/2018	11/1/2025	1.00	50,000	22,001	Nov	Nov	220	7,261	148	7,333
Total Other					**22,001**			**220**	**7,261**	**148**	**7,333**
Total Indebtedness					**2,947,201**			**45,348**	**336,761**	**41,717**	**347,433**

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

Budgeted Year: 2024

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 2023	Proposed Year 2024
Ad Valorem Tax	$52,163	$61,436
Delinquent Tax	$5,500	$3,000
Motor Vehicle Tax	$5,350	$5,045
Recreational Vehicle Tax	$83	$96
16/20M Vehicle Tax	$21	$303
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$63,117	$69,880
Difference in Total Taxes:	$6,763	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$9,915,012	$10,544,364
Did Assessed Valuation Decrease?	No	
Levy Rate	5.655	5.826
Difference in Levy Rate:	0.171	
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.

Harper 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	245,400	180,803	138,010
Receipts:			
Ad Valorem Tax	390,976	473,830	xxxxxxxxxxxxxxx
Delinquent Tax	46,628	24,518	9,000
Motor Vehicle Tax	40,739	42,302	45,826
Recreational Vehicle Tax	853	658	876
16/20M Vehicle Tax	488	141	2,750
Commercial Vehicle Tax	1,142	2,471	1,251
Watercraft Tax	-	-	-
Gross Earning (Intangible) Tax	-	-	-
LAVTR	-	-	-
City and County Revenue Sharing	-	-	-
Local Retail Sales Tax	168,494	172,000	140,000
Local Alcoholic Liquor Tax	-	-	-
Connecting Links	21,803	17,500	17,500
Licenses, Fees, and Permits			
Franchise Fees	137,958	125,000	120,000
Liquor & CMB Licenses	1,105	450	980
Animal Impound Fees	205	170	150
Zoning Permits	1,700	250	500
Miscellaneous Licenses, Fees & Permits	3,610	1,505	1,500
Fines & Forfeitures			
Municipal Court	29,468	28,795	20,000
Uses of Money & Property			
Investment Interest	8,864	7,938	4,000
Cemetery Farm Rent	6,766	6,766	6,766
Charges For Services			
Swimming Pool Receipts	14,635	11,987	10,000
Rural Fire Contracts	24,000	40,688	61,512
Cemetery Lots & Fees	10,625	8,975	8,000
Other			
Grants & Reimbursements	3,953	-	-
Sale of Surplus Equipment & Material	1,122	501	500
Transfer In:			
Equipment Reserve (Comp Plan)	-	35,000	-
In Lieu of Taxes (IRB)	-	-	-
Neighborhood Revitalization Rebate	(17,340)	(20,860)	(17,934)
Miscellaneous	1,522	4,798	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**899,316**	**985,383**	**433,177**
Resources Available:	**1,144,716**	**1,166,186**	**571,187**

Harper

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,144,716	1,166,186	571,187
Expenditures:			
Administration	134,469	117,482	152,500
Utility Services	60,924	62,040	65,200
Municipal Court	4,428	5,900	12,300
Police Department	208,485	234,508	238,000
Fire Department	56,887	69,888	99,712
Swimming Pool	47,566	55,074	56,000
Parks	11,880	21,844	22,000
Cemetery	66,947	70,655	68,500
Street - Operations	213,287	233,250	224,000
Street - Infrastructure PM	0	25,000	66,000
Planning & Zoning	12,728	40,535	11,700
Other	10,812	32,000	30,000
Transfers	135,500	60,000	47,500
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	963,913	1,028,176	1,093,412
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	963,913	1,028,176	1,093,412
Unencumbered Cash Balance Dec 31	180,803	138,010	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	986,017	1,057,745	1,093,412
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,093,412
		Tax Required	522,225
	Delinquent Comp Rate:	4.1%	21,411
		Amount of 2023 Ad Valorem Tax	543,636

Harper 2024

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Salaries	66,029	74,482	80,500
Contractual	57,466	35,000	60,000
Commodities	10,974	8,000	12,000
Total	**134,469**	**117,482**	**152,500**
Utility Services			
Electric	47,497	46,940	49,300
Gas	8,201	9,200	9,700
Telephone	5,226	5,900	6,200
Total	**60,924**	**62,040**	**65,200**
Municipal Court			
Salaries	1,800	1,800	1,800
Contractual	2,502	3,850	10,000
Commodities	126	250	500
Total	**4,428**	**5,900**	**12,300**
Police Department			
Salaries	170,206	191,008	196,000
Contractual	7,580	7,500	7,500
Commodities	23,795	26,500	26,500
Emergency Management	130	-	-
Training	2,450	3,000	3,000
Code Abatement	4,324	6,500	5,000
Total	**208,485**	**234,508**	**238,000**
Fire Department			
Salaries	3,565	4,200	4,200
Contractual	1,264	2,500	7,000
Commodities	13,191	10,000	14,500
Transfer to Equipment Reserve	12,500	12,500	12,500
Transfer to Fire Equipment Reserve	26,367	40,688	61,512
Total	**56,887**	**69,888**	**99,712**
Swimming Pool			
Salaries	27,443	36,974	32,500
Contractual	6,667	6,600	7,500
Commodities	11,504	9,000	11,000
Capital Outlay	1,952	2,500	5,000
Total	**47,566**	**55,074**	**56,000**
Parks			
Salaries	-	7,644	7,000
Contractual	1,316	1,700	2,500
Commodities	7,485	7,500	7,500
Tree Care	3,079	5,000	5,000
Total	**11,880**	**21,844**	**22,000**
Cemetery			
Salaries	48,988	53,555	51,000
Contractual	4,232	4,500	4,500
Commodities	10,727	9,600	10,000
Road Materials	3,000	3,000	3,000
Total	**66,947**	**70,655**	**68,500**
Page 1 - Total	**591,586**	**637,391**	**714,212**

Harper 2024

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Street - Operations			
Salaries	161,024	177,250	184,000
Contractual	8,952	11,500	4,000
Commodities	43,311	44,000	35,000
Code Abatement	-	500	1,000
Total	**213,287**	**233,250**	**224,000**
Street - Infrastructure PM			
Contractual	-	-	11,000
Commodities	-	-	30,000
Storm Drain System	-	25,000	25,000
Total	-	**25,000**	**66,000**
Planning & Zoning			
Payroll	-	-	4,200
Contractual	6,832	535	2,500
Comprehensive Development Plan	5,896	40,000	5,000
Total	**12,728**	**40,535**	**11,700**
Other			
Community Development	10,107	17,000	15,000
Condemnation	705	15,000	15,000
Total	**10,812**	**32,000**	**30,000**
Transfers			
Equipment Reserve Fund	30,000	20,000	20,000
Capital Improvement Fund	20,000	10,000	7,500
Street Reserve	32,500	20,000	10,000
Economic Development Incentives	49,000	10,000	10,000
Community Development Fund	4,000	-	-
Total	**135,500**	**60,000**	**47,500**
Total	-	-	-
Total	-	-	-
Total	-	-	-
Page 2 -Total	372,327	390,785	379,200
Page 1 -Total	**591,586**	**637,391**	**714,212**
Grand Total	**963,913**	**1,028,176**	**1,093,412**

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

Harper 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	71,337	85,675	87,163
Receipts:			
Ad Valorem Tax	45,797	42,666	xxxxxxxxxxxxxxxx
Delinquent Tax	8,099	3,286	2,500
Motor Vehicle Tax	8,169	3,307	4,126
Recreational Vehicle Tax	171	59	79
16/20M Vehicle Tax	124	2	248
Commercial Vehicle Tax	229	241	113
Watercraft Tax	-	-	0
Reimbursements	-	-	-
Neighborhood Revitalization Rebate	(2,031)	(1,878)	(1,676)
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**60,558**	**47,683**	**5,390**
Resources Available:	**131,895**	**133,358**	**92,553**
Expenditures:			
Fire Truck-Principal	14,000	14,500	15,100
Fire Truck-Interest	2,220	1,695	1,151
Commission & Postage	-	-	100
Cash Basis Requirement	-	-	15,000
Temp Note-Condemnation	-	-	50,000
2020 Capital Improvements (Ballfields)	30,000	30,000	30,000
Activity Center	-	-	30,000
Cost of Issuance	-	-	-
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**46,220**	**46,195**	**141,351**
Unencumbered Cash Balance Dec 31	85,675	87,163	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	128,300	136,295	141,351
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	141,351
		Tax Required	48,798
	Delinquent Comp Rate:	4.1%	2,001
		Amount of 2023 Ad Valorem Tax	50,799

Harper 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,277	1,045	179
Receipts:			
Ad Valorem Tax	49,446	52,163	xxxxxxxxxxxxxxx
Delinquent Tax	6,153	5,500	3,000
Motor Vehicle Tax	5,962	5,350	5,045
Recreational Vehicle Tax	125	83	96
16/20M Vehicle Tax	58	21	303
Commercial Vehicle Tax	167	313	138
Watercraft Tax	-	-	-
Neighborhood Revitalization Rebate	(2,193)	(2,296)	(2,027)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**59,718**	**61,134**	**6,555**
Resources Available:	**60,995**	**62,179**	**6,734**
Expenditures:			
Appropriations	59,950	62,000	65,000
Insurance	-	-	750
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**59,950**	**62,000**	**65,750**
Unencumbered Cash Balance Dec 31	1,045	179	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	59,950	62,750	65,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,750
		Tax Required	59,016
	Delinquent Comp Rate:	4.1%	2,420
		Amount of 2023 Ad Valorem Tax	61,436

Adopted Budget **Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,580	730	5
Receipts:			
Ad Valorem Tax	38,076	38,561	xxxxxxxxxxxxxxx
Delinquent Tax	4,793	3,500	1,000
Motor Vehicle Tax	4,723	3,307	3,729
Recreational Vehicle Tax	99	59	71
16/20M Vehicle Tax	16	2	224
Commercial Vehicle Tax	132	241	102
Watercraft Tax	-	-	-
Neighborhood Revitalization Rebate	(1,689)	(1,695)	-
Miscellaneous	-	2,300	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**46,150**	**46,275**	**5,126**
Resources Available:	**47,730**	**47,005**	**5,131**
Expenditures:			
Appropriations	47,000	47,000	42,147
Insurance	-	-	300
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**47,000**	**47,000**	**42,447**
Unencumbered Cash Balance Dec 31	730	5	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	47,000	47,300	42,447
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,447
		Tax Required	37,316
	Delinquent Comp Rate:	4.1%	1,530
		Amount of 2023 Ad Valorem Tax	38,846

Harper 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Airport	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	68,605	80,024	61,655
Receipts:			
Ad Valorem Tax	4,160	-	xxxxxxxxxxxxxxx
Delinquent Tax	818	369	100
Motor Vehicle Tax	803	450	
Recreational Vehicle Tax	17	7	
16/20M Vehicle Tax	11	3	
Commercial Vehicle Tax	23	26	
Watercraft Tax	-	-	
Aviation Fuel	8,665	1,000	9,000
Rentals	359	359	359
Sale of Crops	-	-	-
Grants & Reimbursements	-	21,250	-
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate	(185)	-	-
Miscellaneous	798	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	15,469	23,464	9,459
Resources Available:	84,074	103,488	71,114
Expenditures:			
Contractual Services	2,279	5,500	5,500
Commodities	1,771	11,000	11,000
Capital Outlay		-	-
Airport Improvements-City Match		4,083	54,614
Airport Improvements-Grant		21,250	-
Runway Improvements	-	-	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,050	41,833	71,114
Unencumbered Cash Balance Dec 31	80,024	61,655	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	148,000	75,423	71,114
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	71,114
		Tax Required	-
	Delinquent Comp Rate:	4.1%	-
		Amount of 2023 Ad Valorem Tax	-

Adopted Budget Police & Fire Equipment	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	17,841	14,678	1,398
Receipts:			
Ad Valorem Tax	13,218	8,028	xxxxxxxxxxxxxxx
Delinquent Tax	2,304	1,000	250
Motor Vehicle Tax	2,738	1,430	776
Recreational Vehicle Tax	57	22	15
16/20M Vehicle Tax	29	9	47
Commercial Vehicle Tax	77	84	21
Watercraft Tax	-	-	-
Neighborhood Revitalization Rebate	(586)	(353)	(747)
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	17,837	10,220	362
Resources Available:	35,678	24,898	1,760
Expenditures:			
Capital Outlay	-	1,500	6,500
Transfer to Fire Equipment Reserve (Hydra	5,000	5,000	-
Transfer to Equipment Reserve	16,000	16,000	16,000
Emergency Management	-	1,000	1,000
Cash Forward (2024 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	21,000	23,500	23,500
Unencumbered Cash Balance Dec 31	14,678	1,398	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	27,500	23,500	23,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,500
		Tax Required	21,740
	Delinquent Comp Rate:	4.1%	891
		Amount of 2023 Ad Valorem Tax	22,631

Harper 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	12,516	31,496	24,003
Receipts:			
Ad Valorem Tax	163,734	160,932	xxxxxxxxxxxxxxxx
Delinquent Tax	17,471	9,084	2,500
Motor Vehicle Tax	16,042	17,715	15,564
Recreational Vehicle Tax	336	274	297
16/20M Vehicle Tax	116	55	934
Commercial Vehicle Tax	450	1,035	425
Watercraft Tax	-	-	-
Reimbursements	29	-	-
Neighborhood Revitalization Rebate	(7,292)	(7,085)	(6,130)
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**190,886**	**182,010**	**13,590**
Resources Available:	**203,402**	**213,506**	**37,593**
Expenditures:			
Health Insurance	60,035	58,743	69,500
Health Savings Contributions	30,468	28,580	25,900
Social Security	34,456	39,090	44,000
KPERS	39,308	45,018	45,000
Workers Compensation	6,932	12,446	13,500
Unemployment Insurance	576	683	1,200
Security Benefits 457(b) Match	-	2,492	14,500
Membership Expenses	-	2,000	2,000
Cash Forward (2024 column)			
Miscellaneous	131	451	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**171,906**	**189,503**	**216,100**
Unencumbered Cash Balance Dec 31	31,496	24,003	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	200,100	216,595	216,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	216,100
		Tax Required	178,507
	Delinquent Comp Rate:	4.1%	7,319
		Amount of 2023 Ad Valorem Tax	185,826

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.1%	0
		Amount of 2023 Ad Valorem Tax	0

Harper 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	98,881	107,194	3,169
Receipts:			
State of Kansas Gas Tax	34,693	35,900	35,640
County Transfers Gas	-	-	-
Connecting Links	7,347	5,000	5,000
Interest on Idle Funds	73	75	75
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**42,113**	**40,975**	**40,715**
Resources Available:	**140,994**	**148,169**	**43,884**
Expenditures:			
Street & Highways	33,800	145,000	43,884
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**33,800**	**145,000**	**43,884**
Unencumbered Cash Balance Dec 31	107,194	3,169	-
2022/2023/2024 Budget Authority Amount	132,747	181,561	43,884

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	-	-	**41,351**
Unencumbered Cash Balance Dec 31	41,351	41,351	-
2022/2023/2024 Budget Authority Amount	41,351	41,351	41,351

Harper 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	378,848	388,400	334,900
Receipts:			
Transfers From:			
General Fund	30,000	20,000	20,000
General Fire (loan)	12,500	12,500	12,500
General Police (excess)	-	-	-
Police & Fire Equipment	16,000	16,000	16,000
Condemnation	-	-	-
General Zoning	-	-	5,000
Sale of Surplus Material	-	3,800	-
Insurance Reimbursement	-	-	-
Interest on Idle Funds	1,206	1,000	1,000
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	59,706	53,300	54,500
Resources Available:	438,554	441,700	389,400
Expenditures:			
Capital Outlay		25,000	121,200
Capital Outlay-Patrol Vehicle (3/3)	-	-	48,000
Capital Outlay-Condemnation			50,000
Street Sweeper (Lease 3/5)		33,700	33,700
Equipment Replacement			
Street Grader (5/20)		-	25,000
Backhoe (5/15)		-	33,500
Skidsteer (5/10)		-	25,000
Mower (5/5)	8,925	13,100	13,000
Trucks	41,229	-	40,000
Transfer to: General (Comp Plan)		35,000	
Cash Forward (2024 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	50,154	106,800	389,400
Unencumbered Cash Balance Dec 31	388,400	334,900	-
2022/2023/2024 Budget Authority Amoun	396,368	351,923	389,400

Adopted Budget **Fire Equipment Reserve**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	88,010	127,586	155,793
Receipts:			
Transfers From:			
General Fund	26,367	40,688	61,512
Police & Fire Equipment (hydrants)	5,000	5,000	-
County Appropriations (PILOT)	25,000	-	-
Grant Reimbursements	-	-	-
Interest on Idle Funds	-		
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	56,367	45,688	61,512
Resources Available:	144,377	173,274	217,305
Expenditures:			
Capital Outlay		10,000	199,824
FRA Loan Payment	9,310	-	-
FRA Loan Payment (2) (6/7)	7,481	7,481	7,481
Hydrant Replacement	-	-	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	16,791	17,481	217,305
Unencumbered Cash Balance Dec 31	127,586	155,793	-
2022/2023/2024 Budget Authority Amoun	118,777	146,465	217,305

Harper 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Street Reserve**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	96,509	89,609	66,570
Receipts:			
Transfer From:			
General Fund	32,500	20,000	10,000
General - Storm Sewer	-	25,000	-
Reimbursements	-		
Interest on Idle Funds	-		
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,500**	**45,000**	**10,000**
Resources Available:	**129,009**	**134,609**	**76,570**
Expenditures:			
Street Improvements & Repair	5,700	10,000	60,270
Equipment:			
Crack Sealer (50%)(3/10)	-	-	6,300
Street Sweeper	33,700	-	-
Truck (1/6)		58,039	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**39,400**	**68,039**	**76,570**
Unencumbered Cash Balance Dec 31	89,609	66,570	-
2022/2023/2024 Budget Authority Amount	83,940	82,109	76,570

Adopted Budget **Capital Improvement Program**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	64,901	57,561	37,561
Receipts:			
Transfer From:			
General Fund	20,000	10,000	7,500
Reimbursements	-	-	-
Interest on Idle Funds	-	-	-
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,000**	**10,000**	**7,500**
Resources Available:	**84,901**	**67,561**	**45,061**
Expenditures:			
Capital Outlay	27,340	30,000	45,061
Cash Forward (2024 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,340**	**30,000**	**45,061**
Unencumbered Cash Balance Dec 31	57,561	37,561	-
2022/2023/2024 Budget Authority Amount	58,196	59,901	45,061

Harper 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Incentive**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	99,503	119,898	79,898
Receipts:			
Transfer From:			
General	49,000	10,000	10,000
Grants	-	20,000	25,000
Reimbursements	3,500	-	-
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**52,500**	**30,000**	**35,000**
Resources Available:	**152,003**	**149,898**	**114,898**
Expenditures:			
Business Incentives	32,105	10,000	72,398
Development Projects	-	35,000	10,000
Rural Opportunity Zones	-	-	7,500
Rural Champion		25,000	25,000
Cash Forward (2024 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**32,105**	**70,000**	**114,898**
Unencumbered Cash Balance Dec 31	119,898	79,898	-
2022/2023/2024 Budget Authority Amount	56,183	89,503	114,898

Adopted Budget **Transient Guest Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	23,212	25,746	33,246
Receipts:			
Transient Guest Tax	32,167	25,000	20,000
Interest on Idle Funds	-		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,167**	**25,000**	**20,000**
Resources Available:	**55,379**	**50,746**	**53,246**
Expenditures:			
Promotion & Tourism	13,550	5,000	43,246
Activity Center Allocation	16,083	12,500	10,000
Cash Forward (2024 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**29,633**	**17,500**	**53,246**
Unencumbered Cash Balance Dec 31	25,746	33,246	-
2022/2023/2024 Budget Authority Amount	38,524	43,354	53,246

Harper 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Infrastructure Sales Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	269,026	335,140	58,012
Receipts:			
Local Retail Sales Tax	168,443	172,000	140,000
Reimbursements	8,713	940	-
Grants	7,455	426,431	-
Interest on Idle Funds	73	100	100
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**184,684**	**599,471**	**140,100**
Resources Available:	**453,710**	**934,611**	**198,112**
Expenditures:			
Infrastructure Improvements	47,290	85,000	7,617
Sidewalk CID	-	20,000	20,000
Debt Service			
Oak St. Principal (2016)	45,000	45,000	50,000
Oak St. Interest	12,500	11,735	10,970
2020 Shop - Principal (2026)			
2020 Shop - Interest	13,780	13,180	12,580
11th St. Box Culvert - Local		75,253	-
11th St. Box Culvert - Grant		426,431	-
Transfer to:			
BASE Grant Project Fund	-	200,000	60,192
Cash Forward (2024 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**118,570**	**876,599**	**161,359**
Unencumbered Cash Balance Dec 31	335,140	58,012	36,753
2022/2023/2024 Budget Authority Amount	311,377	876,599	161,359

Adopted Budget **Street/Infrastructure Sales Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	126,963	201,175	130,175
Receipts:			
Local Retail Sales Tax	168,443	200,000	210,000
Reimbursements	-		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**168,443**	**200,000**	**210,000**
Resources Available:	**295,406**	**401,175**	**340,175**
Expenditures:			
Street Improvements	4,985	72,300	198,483
Infrastructure Improvements	24,446	-	
Equipment	-	-	40,000
Debt Service			
2020 Streets - Principal	55,000	60,000	60,000
2020 Streets - Interest	9,800	8,700	7,500
Transfer To:			
BASE Grant Project Fund	-	130,000	34,192
Cash Forward (2024 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**94,231**	**271,000**	**340,175**
Unencumbered Cash Balance Dec 31	201,175	130,175	-
2022/2023/2024 Budget Authority Amount	208,519	271,000	340,175

Harper 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Cobblestone CID**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	13,366	31,249	49,249
Receipts:			
CID Sales Tax	17,883	18,000	18,000
Interest on Idle Funds	-		
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,883**	**18,000**	**18,000**
Resources Available:	**31,249**	**49,249**	**67,249**
Expenditures:			
Expenditures	-	-	67,249
Cash Forward (2024 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	-	-	67,249
Unencumbered Cash Balance Dec 31	31,249	49,249	-
2022/2023/2024 Budget Authority Amount	22,400	35,766	67,249

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		-	-
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	-	-	-
Resources Available:	-	-	-
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	-	-	-
Unencumbered Cash Balance Dec 31	-	-	-
2022/2023/2024 Budget Authority Amount	-	-	-

Harper 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	45,520	36,652	45,004
Receipts:			
Sales to Customers	542,720	536,100	568,000
Reimbursements	10,699	13,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**553,419**	**549,100**	**578,000**
Resources Available:	**598,939**	**585,752**	**623,004**
Expenditures:			
Administration			
Salaries	67,769	77,764	82,000
Health Insurance	27,371	26,824	31,000
Health Savings Contributions	13,239	10,846	10,000
Social Security	9,596	10,706	12,000
KPERS	12,254	14,131	16,000
Workers Compensation	890	1,115	1,500
Security Benefits 457(b) Match	-	2,499	4,600
Contractual Services	41,300	50,000	55,000
Commodities	5,017	5,500	6,500
Utilities			
Electric Service	32,548	28,500	35,000
Gas Service	3,434	4,100	4,500
Telephone Service	2,899	2,930	3,200
Production			
Salaries	25,684	28,280	31,500
Contractual Services	19,520	18,000	20,000
Commodities	34,144	36,600	40,000
Distribution			
Salaries	43,032	30,060	41,000
Contractual Services	1,790	6,000	7,000
Commodities	17,898	20,200	25,000
Maintenance Agreements			28,074
Non-Operating Expenses			
Clean Water Drinking Fees	1,560	1,275	2,000
Water Protection Fee	1,463	1,200	1,700
Debt			
GO Bond, Series 2021 (Tower-2031)	86,660	80,618	85,430
GO Bond, Series 2021 (WTP-2034)	34,219	33,600	33,525
Cost of Issuance	-	-	-
Transfers:			
Water Reserve	80,000	50,000	46,475
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**562,287**	**540,748**	**623,004**
Unencumbered Cash Balance Dec 31	36,652	45,004	-
2022/2023/2024 Budget Authority Amount	567,679	565,394	623,004

Harper 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	44,199	46,291	31,429
Receipts:			
Charges for Services	250,465	232,000	255,000
Reimbursements & Other	150	-	-
Interest on Idle Funds	-		
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**250,615**	**232,000**	**255,000**
Resources Available:	**294,814**	**278,291**	**286,429**
Expenditures:			
Administration			
Salaries	32,121	35,651	38,000
Health Insurance	11,037	10,637	12,000
Health Savings Contributions	5,335	4,441	4,000
Social Security	3,999	4,450	5,100
KPERS	5,077	6,223	6,900
Security Benefits 457(b) Match	-	1,067	2,000
Workers Compensation	259	279	350
Contractual Services	12,502	14,730	15,000
Commodities	1,960	2,000	3,000
Utilities			
Electric Service	4,846	3,400	4,500
Gas Service	1,380	1,520	1,750
Telephone Service	757	781	800
Collection			
Salaries	16,163	11,554	16,000
Contractual Services	3,122	3,500	5,000
Commodities	2,769	3,500	6,000
Treatment			
Salaries	8,561	9,429	10,500
Contractual Services	2,857	9,800	10,000
Commodities	4,913	8,300	10,000
Debt			
KDHE Loan Payment-Lagoon P&I	75,865	75,600	75,413
Cost of Issuance	-	-	15,000
Transfers:			
Transfer to Sewer Reserve	5,000	10,000	15,116
Transfer to Sewer Reserve-Lagoon Impr	50,000	30,000	30,000
Cash Forward (2024 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**248,523**	**246,862**	**286,429**
Unencumbered Cash Balance Dec 31	46,291	31,429	-
2022/2023/2024 Budget Authority Amoun	262,365	261,028	286,429

Harper 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Reserve**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	196,957	205,555	63,191
Receipts:			
Transfer from Water Utility Fund	80,000	50,000	46,475
Reimbursements		6,268	
Interest on Idle Funds	-		
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**80,000**	**56,268**	**46,475**
Resources Available:	**276,957**	**261,823**	**109,666**
Expenditures:			
Capital Improvements			
Water Tower Repairs/Maintenance	-	172,830	
Production System & Facilities	13,696	21,802	62,398
Distribution System & Facilities	17,905		
Excavator	3,750	4,000	4,000
Equipment Replacement			
Truck (5 of 7)	-	-	25,000
Well #5 Pump	36,051	-	-
Vac Truck (4 of 10)	-	-	12,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**71,402**	**198,632**	**103,398**
Unencumbered Cash Balance Dec 31	205,555	63,191	6,268
2022/2023/2024 Budget Authority Amoun	245,976	198,632	103,398

Harper 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Reserve**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	279,118	316,724	232,724
Receipts:			
Transfer from Sewer Utility Fund	55,000	40,000	45,116
Interest on Idle Funds	-		
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**55,000**	**40,000**	**45,116**
Resources Available:	**334,118**	**356,724**	**277,840**
Expenditures:			
Capital Improvements			
Lagoon Improvements	13,644	75,000	252,840
Excavator	3,750	4,000	4,000
Equipment Replacement			
Truck (5 of 7)	-	-	9,000
Vac Truck (4 of 10)	-	-	12,000
Sewer Cleanout (3 of 3)	-	45,000	-
Cash Forward (2024 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**17,394**	**124,000**	**277,840**
Unencumbered Cash Balance Dec 31	316,724	232,724	-
2022/2023/2024 Budget Authority Amoun	290,400	331,712	277,840

Harper

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

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	5,278	Cash Balance Jan 1	3,859	Cash Balance Jan 1	1,238	Cash Balance Jan 1	3,900	Cash Balance Jan 1	11,318	25,593
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations/Gifts	5,437	Donations/Gifts	1,767	Fees	1,100	Fees	1,050	Premium Savings	49,042	
Grants	-	Grants	-					Interest Earned	22	
Reimbursements	300									
Total Receipts	5,737	Total Receipts	1,767	Total Receipts	1,100	Total Receipts	1,050	Total Receipts	49,064	58,718
Resources Available:	11,015	Resources Available:	5,626	Resources Available:	2,338	Resources Available:	4,950	Resources Available:	60,382	84,311
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Supplies/Services	-	Supplies/Services	-	Supplies/Services	-	Supplies/Services	-	Claims Paid	46,818	
Program Expenditures	50	Program Expenditures	367	Program Expenditures	200	Capital Improvements	-			
Total Expenditures	50	Total Expenditures	367	Total Expenditures	200	Total Expenditures	-	Total Expenditures	46,818	47,435
Cash Balance Dec 31	10,965	Cash Balance Dec 31	5,259	Cash Balance Dec 31	2,138	Cash Balance Dec 31	4,950	Cash Balance Dec 31	13,564	36,876
										36,876

**Note: These two block figures should agree.

CPA Summary

Harper

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

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	1,046	Cash Balance Jan 1	885	Cash Balance Jan 1	2,241	Cash Balance Jan 1	27,390	Cash Balance Jan 1	63,119	94,681
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations/Gifts	3,750	Forfeitures	-	Donations/Gifts	125	Interest Earned	426	Donations/Gifts	400	
		Reimbursement	-	Grants	-	Transfer from Gen	3,000	Interest Earned	-	
Total Receipts	3,750	Total Receipts	-	Total Receipts	125	Total Receipts	3,426	Total Receipts	400	7,701
Resources Available:	4,796	Resources Available:	885	Resources Available:	2,366	Resources Available:	30,816	Resources Available:	63,519	102,382
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Supplies/Services	-	Supplies/Services	-	Supplies/Services	-	Supplies/Services	-	Supplies/Services	-	
Program Expenditures	2,844	Capital Improvement	-	Capital Improvement	-	Capital Improvement	1,900	Capital Improvement	-	
		Program Expenditures	-							
Total Expenditures	2,844	Total Expenditures	-	Total Expenditures	-	Total Expenditures	1,900	Total Expenditures	-	4,744
Cash Balance Dec 31	1,952	Cash Balance Dec 31	885	Cash Balance Dec 31	2,366	Cash Balance Dec 31	28,916	Cash Balance Dec 31	63,519	97,638
										97,638

**Note: These two block figures should agree.

CPA Summary

Harper

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

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**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	48,842	Cash Balance Jan 1	16,387	Cash Balance Jan 1	100,493	Cash Balance Jan 1	-	Cash Balance Jan 1		165,722
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	-	Grants	-	Grants	133,493	Grants	5,000			
Reimbursements	4,040	TGT	16,083							
Transfer From:		Transfer From:								
ED Incentive		ED Incentive								
General Fund	4,000	General Fund								
Total Receipts	8,040	Total Receipts	16,083	Total Receipts	133,493	Total Receipts	5,000	Total Receipts	-	162,616
Resources Available:	56,882	Resources Available:	32,470	Resources Available:	233,986	Resources Available:	5,000	Resources Available:	-	328,338
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Supplies/Services	-	Project Expenditures	-	Project Expenditures	58,100	Supplies/Services	-			
Impr. Loan/Grants	1,344					Impr. Loan/Grants	-			
Program Expenditure	532					Program Expenditure	-			
							-			
Total Expenditures	1,876	Total Expenditures	-	Total Expenditures	58,100	Total Expenditures	-	Total Expenditures	-	59,976
Cash Balance Dec 31	55,006	Cash Balance Dec 31	32,470	Cash Balance Dec 31	175,886	Cash Balance Dec 31	5,000	Cash Balance Dec 31	-	268,362
										268,362

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

Harper

will meet on August 28, 2023 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, the amount of ad valorem tax and the Revenue Neutral Rate. 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 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	963,913	43.978	1,028,176	51.370	1,093,412	543,636	51.557
Debt Service	46,220	5.152	46,195	4.626	141,351	50,799	4.818
Library	59,950	5.562	62,000	5.655	65,750	61,436	5.826
Airport	4,050	0.468	41,833		71,114		
Police & Fire Equipment	21,000	1.487	23,500	0.870	23,500	22,631	2.146
Employee Benefits	171,906	18.417	189,503	17.447	216,100	185,826	17.623
Special Highway	33,800		145,000		43,884		
Special Parks & Recreation					41,351		
Equipment Reserve	50,154		106,800		389,400		
Fire Equipment Reserve	16,791		17,481		217,305		
Street Reserve	39,400		68,039		76,570		
Capital Improvement Progra	27,340		30,000		45,061		
Economic Incentive	32,105		70,000		114,898		
Transient Guest Tax	29,633		17,500		53,246		
Infrastructure Sales Tax	118,570		876,599		161,359		
Street/Infrastructure Sales T	94,231		271,000		340,175		
Cobblestone CID					67,249		
Water Utility	562,287		540,748		623,004		
Sewer Utility	248,523		246,862		286,429		
Water Reserve	71,402		198,632		103,398		
Sewer Reserve	17,394		124,000		277,840		
Non-Budgeted Funds-A	47,435						
Non-Budgeted Funds-B	4,744						
Non-Budgeted Funds-C	59,976						
Totals for City	2,720,824	75.064	4,103,868	79.968	4,452,396	864,328	81.970
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*75.198*
Recreation	47,000	4.283	47,000	4.185	42,447	38,846	3.684
Totals Includes Recreation	2,767,824	79.347	4,150,868	84.153	4,494,843	903,174	85.654
Less: Transfers	333,367		259,188		234,103		
Net Expenditure	2,434,457		3,891,680		4,260,740		
Total Tax Levied	739,235		806,141		xxxxxxxxxxxxxxxxx		
Assessed Valuation	9,848,442		9,915,012		10,544,364		

Outstanding Indebtedness, January 1,

	2021	2022	2023
G.O. Bonds	2,787,700	1,897,700	2,925,200
Revenue Bonds	0	0	0
Other	806,505	54,123	22,001
Lease Purchase Principal	0	0	0
Total	3,594,205	1,951,823	2,947,201

*Tax rates are expressed in mills

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

Tiffany M. Hartson

City Official Title: City Administrator/Clerk

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	524,967	49.787	17,934
Debt Service	49,054	4.652	1,676
Library	59,326	5.626	2,027
Airport			0
Police & Fire Equipm	21,854	2.073	747
Employee Benefits	179,444	17.018	6,130
0			0
0			0
0			0
0			0
0			0
0			0
0			0
Recreation			0
TOTAL	834,645	79.156	28,514

2023 July 1 Valuation: 10,544,364

Valuation Factor: 10,544.364

Neighborhood Revitalization Subj to Rebate: 360,216

Neighborhood Revitalization factor: 360.216

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for comp the Neighborhood Revitalization Rebate table.

NOTICE TO EXCEED RNR

Published in The Harper Advocate Thursday, Aug. 17, 2023)1t

State of Kansas
City

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2024

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Harper

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Special Parks & Recreation					41,351		
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*Tax rates are expressed in mills

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

Tiffany M. Harmon
City Official Title: City Administrator/Clerk

NOTARY PUBLIC - State of Kansas
STEPHANIE JUAREZ
My Appt. Expires 12-3-2023

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 17 day of Aug., 2023.

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

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

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

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

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

Total Publication Fee $....105.60.....

Subscribed and Sworn to before me this 17th Day of August, 2023.

Stephanie Juarez
Notary Public

RESOLUTION NO 860-23

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

WHEREAS, the Revenue Neutral Rate for the City of Harper was calculated as 75.198 mills by the Harper County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City 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 August 28, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City 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 CITY OF HARPER:

The City of Harper shall levy a property tax rate of 81.970, exceeding the Revenue Neutral Rate of 75.198 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.

Passed by the city council this 28th day of August, 2023, and
Approved by the mayor on this 28th day of August, 2023.

Scott Blubaugh, Mayor

ATTEST
(SEAL)

Tiffany M. Hartson, City Clerk

REVENUE NEUTRAL RATE RECORD OF VOTE
RESOLUTION NO. 860-23
BUDGET YEAR 2024

GOVERNING BODY MEMBER	YES	NO	NO VOTE
Eric Barker	X		
David Earls	X		
Rose Ann Green	X		
Kenneth Leu	X		
Lonnie Teel	X		
Brande Vogele	X		
Mayor - Scott Blubaugh			X

Resolution No. 860-23 (PASSED) FAILED

Certified By:

Tiffany M. Hartson, Adninistrator/City Clerk