State of Kansas
City

2026

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of 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	47,800	21,292	37.471
Debt Service	10-113	8			
Library	12-1220	8	1,960	1,537	2.705
Special Highway		9	6,187		
Sewer		9	61,552		
Non-Budgeted Funds		10			
Totals		xxxxxx	117,499	22,829	40.176
Budget Hearing Notice		11			
Combined Rate and Budget Hearing Notice		11			
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only: 568,240
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate: 29.718
Does budget require a resolution to exceed the Revenue Neutral Rate? **YES**

Assisted by:
Carolyn Brock

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

Date Attested: 9/12 2025

County Clerk

Janice Baker
Claudia Augenus
Landy Wintlow

Governing Body

City of Hepler

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	15,237	3,229	88	25	298	0
Debt Service						
Library	1,476	313	9	2	29	0
TOTAL	16,713	3,542	97	27	327	0

County Treas Motor Vehicle Estimate 3,542

County Treas Recreational Vehicle Estimate 97

County Treas 16/20M Vehicle Estimate 27

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 0.00162

Commercial Vehicle Factor 0.01957

Watercraft Factor 0.00000

City of Hepler

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
APRA (2023)	General	20,254			
	Totals	20,254	0	0	
	Adjustments*				
	Adjusted Totals	20,254	0	0	

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

State of Kansas
City

City of Hepler

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Hepler

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	**0**	**0**	**0**

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

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

Budgeted Year: 2026

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 2025	Proposed Year 2026
Ad Valorem Tax	$1,476	$1,537
Delinquent Tax	$50	$50
Motor Vehicle Tax	$324	$313
Recreational Vehicle Tax	$9	$9
16/20M Vehicle Tax	$3	$2
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$1,862	$1,911
Difference in Total Taxes:	$49	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$535,472	$453,016
Did Assessed Valuation Decrease?	Yes	
Levy Rate	2.757	3.393
Difference in Levy Rate:	0.636	
Qualify for grant: 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 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,736	1,401	31
Receipts:			
Ad Valorem Tax	14,737	15,237	xxxxxxxxxxxxxxxx
Delinquent Tax	657		
Motor Vehicle Tax	2,973	3,218	3,229
Recreational Vehicle Tax	95	88	88
16/20M Vehicle Tax	33	29	25
Commercial Vehicle Tax	303	226	298
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Cash Adjustment	-19		0
Transfer from ARPA (2023)	20,254		0
Adjusted Local Tax			
Compensating Use Tax	3,034	3,000	3,000
Local Sales Tax	9,468	10,000	10,000
Franchise Tax	3,230	3,300	3,800
EMC Dividends	697	810	865
CrawKan Dividends	421	420	420
Rent on Community Building	900	1,000	1,000
Walnut Township	1,327	1,300	1,600
Park & Recreation			350
Cemetery Lots			0
Senior Citizens	750	750	750
Windmill Tax	750	750	750
Interest on Idle Funds	302	302	302
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**59,912**	**40,430**	**26,477**
Resources Available:	**65,648**	**41,831**	**26,508**
Expenditures:			
Adminstrative Cost	35,812	20,000	26,000
Employee Benefits	487	600	600
Street Lights	4,000	4,200	4,200
Fire Department	7,500	7,500	7,500
Cemetery Fund	9,000	9,000	9,000
Street Department	0	0	0
Community Building	500	500	500
Sewer Debt Service	6,948	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**64,247**	**41,800**	**47,800**
Unencumbered Cash Balance Dec 31	1,401	31	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	44,445	43,519	47,800
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	47,800
		Tax Required	21,292
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**21,292**

CPA Summary

City of Hepler 2026

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Adminstrative Cost			
Salaries	2,662	3,000	7,000
Contractual	6,109	8,000	10,000
Commodities	7,059	9,000	9,000
Capital Outlay			
Grant (ARPA)	19,982		
Total	**35,812**	**20,000**	**26,000**
Employee Benefits			
Salaries			
Contractual			
Commodities	487	600	600
Capital Outlay			
Total	**487**	**600**	**600**
Street Lights			
Salaries			
Contractual			
Commodities	4,000	4,200	4,200
Capital Outlay			
Total	**4,000**	**4,200**	**4,200**
Fire Department			
Salaries			
Contractual	7,500	7,500	7,500
Commodities			
Capital Outlay			
Total	**7,500**	**7,500**	**7,500**
Cemetery			
Salaries			
Contractual	9,000	9,000	9,000
Commodities			
Capital Outlay			
Total	**9,000**	**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	6,682	0	0
Interest	266	0	0
Cash Basis			
Total	**6,948**	**0**	**0**
Page Total	**64,247**	**41,800**	**47,800**

City of Hepler 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	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 F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 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 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	82	78	20
Receipts:			
Ad Valorem Tax	1,486	1,476	xxxxxxxxxxxxxxxx
Delinquent Tax	65	50	50
Motor Vehicle Tax	301	324	313
Recreational Vehicle Tax	10	9	9
16/20M Vehicle Tax	3	3	2
Commercial Vehicle Tax	31	30	29
Watercraft Tax			0
Federal Aid	322		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**2,218**	**1,892**	**403**
Resources Available:	**2,300**	**1,970**	**423**
Expenditures:			
Appropriations to Library Board	2,222	1,900	1,910
Miscellaneous		50	50
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**2,222**	**1,950**	**1,960**
Unencumbered Cash Balance Dec 31	78	20	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,900	1,950	1,960
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	1,960
		Tax Required	1,537
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,537

Qualifies for

CPA Summary

City of Hepler 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,540	3,387	2,187
Receipts:			
State of Kansas Gas Tax	2,514	3,560	3,560
County Transfers Gas	343	440	440
Cash Adjustment			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,857**	**4,000**	**4,000**
Resources Available:	**8,397**	**7,387**	**6,187**
Expenditures:			
Street Repair and Maint	698	700	1,687
Salaries & Wages	2,312	2,500	2,500
Insurance	2,000	2,000	2,000
Supplies			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,010**	**5,200**	**6,187**
Unencumbered Cash Balance Dec 31	3,387	2,187	0
2024/2025/2026 Budget Authority Amount	11,570	9,019	6,187

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	45,191	46,552	47,652
Receipts:			
Cash Adjustment			
Charges to Customers	6,702	6,700	6,700
Special Assessments	7,188	7,200	7,200
Grant-County			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**13,890**	**13,900**	**13,900**
Resources Available:	**59,081**	**60,452**	**61,552**
Expenditures:			
Salaries & Wages	1,274	1,300	1,300
Contactual	3,473	3,500	3,500
Commodities	7,782	8,000	8,000
Capital Outlay			48,752
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,529**	**12,800**	**61,552**
Unencumbered Cash Balance Dec 31	46,552	47,652	0
2024/2025/2026 Budget Authority Amount	59,368	53,991	61,552

CPA Summary

City of Hepler

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

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:		
Tr to General	20,254									
Total Expenditures	20,254	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	20,254
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Hepler

will meet on September 3, 2025 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, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at Mary L Smith, 101 N Prairie, Hepler and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	64,247	30.417	41,800	28.386	47,800	21,292	47.001
Library	2,222	3.067	1,950	2.757	1,960	1,537	3.393
Special Highway	5,010		5,200		6,187		
Sewer	12,529		12,800		61,552		
ARPA	20,254						
Totals	104,262	33.484	61,750	31.143	117,499	22,829	50.394
						*Revenue Neutral Rate***	*29.718*
Less: Transfers	20,254		0		0		
Net Expenditure	84,008		61,750		117,499		
Total Tax Levied	16,713		16,713		xxxxxxxxxxxxxxxxx		
Assessed Valuation	499,132		535,472		453,016		

Outstanding Indebtedness, January 1,	2023	2024	2025
Other	13,226	6,694	0
Lease Purchase Principal	0	0	0
Total	13,226	6,694	0

*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 Hearing to Exceed Revenue Neutral Rate and Budget Hearing – Proposed Budget for 2026

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 24, 2025

Philip Stevens, Publisher

Signed and sworn to before me on this 29 day of July, 2025.

Notary Public

My Commission expires: 03/28, 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: _____

Resolution No. 264

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

WHEREAS, the Revenue Neutral Rate for the City of Hepler was calculated as 29.718 mills by the Crawford County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 3, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Hepler, 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 Hepler:

The City of Hepler shall levy a property tax rate exceeding the Revenue Neutral Rate of 29.718 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 3 day of September (month and year) and SIGNED by the Mayor.

Jay Haines Mayor
Mayor

Attested: L Lamb
City Clerk

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
	✓		
	✓		
Janice Baker	✓		
Claudia Hansen	✓		
Randy Winkelbauer	✓		
Total			

Attested: Mary L Smith

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Hepler

will meet on September 3, 2025 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, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at Mary L Smith, 101 N Prairie, Hepler and will be available at this hearing.

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Special Highway	5,010		5,200		6,187		
Sewer	12,529		12,800		61,552		
ARPA	20,254						
Totals	104,262	33.484	61,750	31.143	117,499	22,829	50.394
						*Revenue Neutral Rate***	*29.718*
Less: Transfers	20,254		0		0		
Net Expenditure	84,008		61,750		117,499		
Total Tax Levied	16,713		16,713		xxxxxxxxxxxxxxxxx		
Assessed Valuation	499,132		535,472		453,016		

Outstanding Indebtedness, January 1,	2023	2024	2025
Other	13,226	6,694	0
Lease Purchase Principal	0	0	0
Total	13,226	6,694	0

*Tax rates are expressed in mills

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

Mary L Smith

City Official Title: Treasurer