2025

CERTIFICATE

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

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	4,855	3,603	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	108,850	88,830	
Cemetery		7			
		7			
Non-Budgeted Funds					
Special Machinery		6			
Totals		xxxxxx	113,705	92,433	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	20.389
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Rick Witte
McPherson County Admin.
Address:
PO Box 646
McPherson, KS. 67460
Email:
rwitte@mcpcoks.us

Attest: 7-16 2024
Hollie D. Nelroy
County Clerk

Governing Body

Special Road Election held for Mills for years.
First levy in

CPA Summary

Harper Township
McPherson County

2025

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

Budgeted Funds for 2024	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,548	324	11	21	20	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	78,124	5,573	181	358	348	2
Cemetery	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
Total	82,672	5,897	192	379	368	2

County Treas Motor Vehicle Estimate 5,897

County Treas Recreational Vehicle Estimate 192

County Treas 16/20M Vehicle Estimate 379

County Treas Commercial Vehicle Tax Estimate 368

County Treas Watercraft Tax Estimate 2

MVT Factor 0.07133

RVT Factor 0.00232

16/20M Factor 0.00458

Comm Veh Factor 0.00445

Watercraft Factor 0.00002

2025

Harper Township

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
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	6,000	-	-	KSA 68-141g
	Total	6,000	0	0	
	Adjustments*				
	Adjusted Totals	6,000	0	0	

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

Harper Township
McPherson County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
				Total	**0**	**0**	**0**

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

Harper Township 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 January 1	2,671	893	837
Receipts:			
Ad Valorem Tax	2,150	4,457	xxxxxxxxxxxxxx
Delinquent Tax	34	10	10
Motor Vehicle Tax	327	157	324
Recreational Vehicle Tax	10	4	11
16/20 M Vehicle Tax	20	10	21
Commercial Vehicle Tax	21	11	20
Watercraft Tax			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds	329	150	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,891**	**4,799**	**486**
Resources Available:	**5,562**	**5,692**	**1,323**
Expenditures:			
Officers Pay	3,232	1,200	1,200
Salaries & Wages			
Employee Benefits		1,000	1,000
Supplies		75	75
Equipment			
Buildings Maintenance			
Insurance		900	900
Accounting	1,200	1,550	1,550
Publications	237	130	130
Cash Reserve (2025 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**4,669**	**4,855**	**4,855**
Unencumbered Cash Balance Dec 31	893	837	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	4,855	4,855	4,855
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,855
		Tax Required	3,532
	Delinquent Comp Rate:	2.0%	71
		Amount of 2024 Ad Valorem Tax	3,603

CPA Summary

Harper Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	35,148	31,004	11,490
Receipts:			
Ad Valorem Tax	79,732	76,562	xxxxxxxxxxxxxx
Delinquent Tax	782	135	120
Motor Vehicle Tax	5,543	5,771	5,573
Recreational Vehicle Tax	165	159	181
16/20M Vehicle Tax	336	363	358
Commercial Vehicle Tax	348	394	348
Watercraft Tax		2	2
Special Highway/Gasoline Tax	3,680	3,650	3,690
Surplus Property Sales	9,400		
Insurance Refund	116		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**100,102**	**87,036**	**10,272**
Resources Available:	**135,250**	**118,040**	**21,762**
Expenditures:			
Salaries & Wages	10,914	19,500	19,500
Employee Benefits	1,956	1,350	1,350
Road Maintenance	10,231	21,000	12,000
Road Materials	42,066	30,800	40,800
Equipment	26,170	26,000	26,200
Insurance	6,909	7,900	9,000
Cash Reserve (2025 column)			
Transfer to Special Machinery	6,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**104,246**	**106,550**	**108,850**
Unencumbered Cash Balance Dec 31	31,004	11,490	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	104,600	106,550	108,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	108,850
		Tax Required	87,088
	Delinquent Comp Rate:	2.0%	1,742
		Amount of 2024 Ad Valorem Tax	88,830

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	68,605
Transfers from:	
Road Fund	6,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	74,605
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**74,605**

CPA Summary

Harper Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Cemetery**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	2,888	2,618	2,618
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax	18		
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**18**	**0**	**0**
Resources Available:	**2,906**	**2,618**	**2,618**
Expenditures:			
Personnel	288		
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**288**	**0**	**0**
Unencumbered Cash Balance Dec 31	2,618	2,618	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,499	1,407	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Harper Township
McPherson County
will meet on August 26, 2024 at 8:00 P.M. at 2032 9th Ave. McPherson, KS 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 2032 9th Ave. McPherson, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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 2023		Current Year Estimate 2024		Proposed Budget 2025		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,669	0.535	4,855	1.110	4,855	3,603	0.889
Debt Service							
Library							
Road	104,246	19.672	106,550	19.069	108,850	88,830	21.906
Cemetery	288						
Non-Budgeted Funds							
Special Machinery							
Totals	109,203	20.207	111,405	20.179	113,705	92,433	22.795
						*Revenue Neutral Rate***	*20.389*
Less: Transfers	6,000		0		0		
Net Expenditure	103,203		111,405		113,705		
Total Tax Levied	82,683		82,672		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	4,091,949		4,097,047		4,055,132		
Outstanding Indebtedness, Jan 1	2022		2023		2024		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

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

Ezekiel Durr
Township Treasurer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF HARPER TOWNSHIP, HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 22.795. The date of our hearing is August 26, 2024 at 8:00 PM and will be held at 2032 9th Ave. McPherson, 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 7-2, 2024.

(Seal)

Clerk or Officer of Governing Body

Resolution No. 2024 -01

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

WHEREAS, the Revenue Neutral Rate for the Harper Township was calculated as 20.389 mills by the McPherson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on ~~August~~ September 26, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The Harper Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 20.389 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 26th day of ~~August~~ September 2024 and SIGNED by the Governing Body.

Attested:

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate Held on September 26, 2024.
Resolution No. 2024 - 01

Governing Body Member	Yes	No	No Vote
Ezekiel Durr	X		
Dale Swanson	X		
Gary Peterson	X		
Total	3		

Certified:

Ezekiel Durr

Published in McPherson Sentinel
Aug 7, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Harper Township

McPherson County

will meet on August 26, 2024 at 8:00 P.M. at 2032 9th Ave. McPherson, KS 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 2032 9th Ave. McPherson, KS and will be available at this hearing.

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	Prior Year Actual 2023		Current Year Estimate 2024		Proposed Budget 2025		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,669	0.535	4,855	1.110	4,855	3,603	0.889
Road	104,246	19.672	106,550	19.069	108,850	88,830	21.906
Cemetery	288						
Totals	109,203	20.207	111,405	20.179	113,705	92,433	22.795
						*Revenue Neutral Rate***	*20.389*
Less: Transfers	6,000		0		0		
Net Expenditure	103,203		111,405		113,705		
Total Tax Levied	82,683		82,672		xxxxxxxxxxxxx		
Assessed Valuation:							
Township	4,091,949		4,097,047		4,055,132		

*Tax rates are expressed in mills.

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

Ezekiel Durr, Township Treasurer

2534220