State of Kansas
City

CERTIFICATE 2025

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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

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)
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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	1,086,846	546,143	43.554
Debt Service	10-113	8	186,800	43,298	3.453
Library	12-1220	9	72,750	68,476	5.461
Airport	79-1952	10	42,415		
Police & Fire Equipment	12-110b	10	30,875	28,410	2.266
Employee Benefits	12-16,102	11	219,100	201,984	16.108
		11			
Special Highway		12	84,089		
Special Parks & Recreation		12	41,351		
Equipment Reserve		13	350,426		
Fire Equipment Reserve		13	164,991		
Street Reserve		14	81,570		
Capital Improvement Program		14	17,253		
Economic Incentive		15	95,797		
Transient Guest Tax		15	62,406		
Infrastructure Sales Tax		16	326,296		
Street/Infrastructure Sales Tax		16	455,380		
Cobblestone CID		17	87,959		
Water Utility		18	638,526		
Sewer Utility		19	349,761		
Water Reserve		20	100,934		
Sewer Reserve		21	265,485		
Non-Budgeted Funds-A		22			
Non-Budgeted Funds-B		23			
Non-Budgeted Funds-C		24			
Totals for City		xxxxx	4,761,010	888,311	70.842
Recreation	12-1927	9	42,984	41,001	3.270
Totals Including Recreation		xxxxx	4,803,994	929,312	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		25			12,539,513
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization		26			

City Revenue Neutral Rate: 68.932

Assisted by:

Address:

Email:

Attest: 10/25, 2024

County Clerk

Governing Body

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	543,636	48,929	838	325	3,021	176
Debt Service	50,799	4,572	78	31	282	16
Library	61,436	5,529	95	37	341	20
Airport						
Police & Fire Equipmen	22,631	2,037	35	14	126	7
Employee Benefits	185,826	16,725	286	112	1,032	60
Recreation	38,846	3,496	60	23	216	13
TOTAL	864,328	77,792	1,332	519	4,802	279

County Treas Motor Vehicle Estimate	77,792
County Treas Recreational Vehicle Estimate	1,332
County Treas 16/20M Vehicle Estimate	519
County Treas Commercial Vehicle Tax Estimate	4,802
County Treas Watercraft Tax Estimate	279

Motor Vehicle Factor	0.09000
Recreational Vehicle Factor	0.00154
16/20M Vehicle Factor	0.00060
Commercial Vehicle Factor	0.00556
Watercraft Factor	0.00032

Harper

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
General	Equipment Reserve	42,500	37,546	37,546	K.S.A. 12-1,117
General	Fire Equipment Reserve	26,367	16,185	25,585	K.S.A. 12-1,117
General	Debt Service (Engine)	-	-	20,515	Accounting
General	Capital Improvement Program	20,000	7,500	7,500	K.S.A. 12-1,118
General	Street Reserve	32,500	7,500	7,500	K.S.A. 12-1,119
General	Economic Incentive	49,000	7,500	7,500	Ordinance S-399
Police & Fire Equipmen	Fire Equipment Reserve	5,000	2,500	-	K.S.A. 12-1,117
Police & Fire Equipmen	Equipment Reserve	16,000	16,500	25,875	K.S.A. 12-1,117
Water Utility	Equipment Reserve	-	-	-	K.S.A. 12-1,117
Water Utility	Water Reserve	80,000	45,000	45,597	K.S.A. 12-825d
Water Utility	General	-	-	-	K.S.A. 12-825d
Sewer Utility	Sewer Reserve	55,000	40,000	139,811	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
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	368,367	180,231	322,429	
	Adjustments				
	Adjusted Totals	368,367	180,231	322,429	

*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

Harper

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Fire Truck	10/20/2010	10/20/2025	3.75	183,600	30,700	Oct	Oct	1,151	15,100	585	15,600
Oak Street Improvement	11/15/2016	9/1/2032	1.25-2.50	730,000	475,000	Mar/Sept	Sept	10,970	50,000	9,970	50,000
2020 Capital Improvements	2/4/2020	12/1/2039	2.00-2.40	1,300,000	955,000	June/Dec	Dec	20,080	90,000	18,280	90,000
2021 Refunding Bond	7/6/2021	9/1/2034	.2-1.3	1,500,000	1,135,000	Mar/Sept	Sept	9,368	185,000	8,720	149,360
Total G.O. Bonds					**2,595,700**			**41,569**	**340,100**	**37,555**	**304,960**
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	14,741	Nov	Nov	148	7,333	7,407	74
Total Other					**14,741**			**148**	**7,333**	**7,407**	**74**
Total Indebtedness					**2,610,441**			**41,717**	**347,433**	**44,962**	**305,034**

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

Budgeted Year: 2025

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 2024	Proposed Year 2025
Ad Valorem Tax	$56,214	$68,476
Delinquent Tax	$1,500	$3,000
Motor Vehicle Tax	$5,045	$5,529
Recreational Vehicle Tax	$96	$95
16/20M Vehicle Tax	$303	$37
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$63,158	$77,137
Difference in Total Taxes:	$13,979	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$10,544,290	$12,539,816
Did Assessed Valuation Decrease?	No	
Levy Rate	5.827	5.461
Difference in Levy Rate:	(0.366)	
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 see the below narrative for assistance from the State Library.

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	180,803	174,648	115,716
Receipts:			
Ad Valorem Tax	466,034	497,427	xxxxxxxxxxxxxxxx
Delinquent Tax	21,876	9,000	9,000
Motor Vehicle Tax	42,199	45,826	48,929
Recreational Vehicle Tax	712	876	838
16/20M Vehicle Tax	141	2,750	325
Commercial Vehicle Tax	2,518	1,251	3,021
Watercraft Tax	-	-	176
Gross Earning (Intangible) Tax	-	-	-
LAVTR	-	-	-
City and County Revenue Sharing	-	-	-
Local Retail Sales Tax	180,441	157,500	160,000
Local Alcoholic Liquor Tax	-	-	-
Connecting Links	21,803	17,500	17,500
Licenses, Fees, and Permits			
Franchise Fees	125,738	120,000	120,000
Liquor & CMB Licenses	630	980	380
Animal Impound Fees	300	175	150
Zoning Permits	550	825	500
Miscellaneous Licenses, Fees & Permits	3,035	5,680	1,500
Fines & Forfeitures			
Municipal Court	29,709	25,000	20,000
Uses of Money & Property			
Investment Interest	12,679	4,000	4,000
Cemetery Farm Rent	6,766	6,967	6,967
Charges For Services			
Swimming Pool Receipts	13,730	12,000	10,000
Rural Fire Contracts	40,688	61,512	51,100
Cemetery Lots & Fees	8,950	5,000	8,000
Other			
Grants & Reimbursements	400	-	-
Sale of Surplus Equipment & Material	501	500	500
Health Nuisance Abatements		300	
Transfer In:			
Equipment Reserve (Comp Plan)	35,000		
In Lieu of Taxes (IRB)	-	-	-
Neighborhood Revitalization Rebate	(20,860)	(20,250)	(12,636)
Miscellaneous	10,847	3,682	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,004,387**	**958,501**	**450,250**
Resources Available:	**1,185,190**	**1,133,149**	**565,966**

Harper

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	1,185,190	1,133,149	565,966
Expenditures:			
Administration	123,858	141,555	150,500
Utility Services	54,957	61,500	64,000
Municipal Court	4,460	6,900	12,300
Police Department	221,197	237,800	238,000
Fire Department	80,773	110,703	101,346
Swimming Pool	40,662	44,275	56,000
Parks	21,697	14,000	22,000
Cemetery	69,215	74,600	68,500
Street - Operations	232,592	200,000	225,000
Street - Infrastructure PM	25,000	44,000	65,000
Planning & Zoning	42,964	9,600	11,700
Other	12,067	30,000	30,000
Transfers	81,100	42,500	42,500
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	1,010,542	1,017,433	1,086,846
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,010,542**	**1,017,433**	**1,086,846**
Unencumbered Cash Balance Dec 31	174,648	115,716	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	1,057,745	1,093,412	1,086,846
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,086,846
		Tax Required	520,880
	Delinquent Comp Rate:	4.9%	25,263
		Amount of 2024 Ad Valorem Tax	546,143

Harper 2025

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Administration			
Salaries	71,562	77,500	80,500
Contractual	46,447	54,055	58,000
Commodities	5,849	10,000	12,000
Total	**123,858**	**141,555**	**150,500**
Utility Services			
Electric	42,515	48,000	49,300
Gas	6,769	7,500	8,500
Telephone	5,673	6,000	6,200
Total	**54,957**	**61,500**	**64,000**
Municipal Court			
Salaries	1,800	1,800	1,800
Contractual	2,617	5,000	10,000
Commodities	43	100	500
Total	**4,460**	**6,900**	**12,300**
Police Department			
Salaries	180,498	196,600	196,000
Contractual	8,718	8,200	7,500
Commodities	24,440	25,000	26,500
Training	1,970	3,000	3,000
Code Abatement	5,571	5,000	5,000
Total	**221,197**	**237,800**	**238,000**
Fire Department			
Salaries	3,751	4,200	4,200
Contractual	15,204	17,945	19,000
Commodities	12,835	14,500	14,500
Transfer to Equipment Reserve	17,546	17,546	17,546
Transfer to Fire Equipment Reserve	31,437	40,327	25,585
Transfer to Debt Service - Series '24		16,185	20,515
Total	**80,773**	**110,703**	**101,346**
Swimming Pool			
Salaries	26,949	30,075	32,500
Contractual	5,522	5,700	7,500
Commodities	6,519	6,000	11,000
Capital Outlay	1,672	2,500	5,000
Total	**40,662**	**44,275**	**56,000**
Parks			
Salaries	7,591	-	7,000
Contractual	1,996	2,000	2,500
Commodities	8,759	7,000	7,500
Tree Care	3,351	5,000	5,000
Total	**21,697**	**14,000**	**22,000**
Cemetery			
Salaries	52,540	57,600	51,000
Contractual	6,590	5,000	4,500
Commodities	9,901	9,000	10,000
Road Materials	184	3,000	3,000
Total	**69,215**	**74,600**	**68,500**
Page 1 - Total	**616,819**	**691,333**	**712,646**

Harper 2025

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Street - Operations			
Salaries	172,184	168,000	184,000
Contractual	15,334	5,000	5,000
Commodities	45,074	26,000	35,000
Code Abatement	-	1,000	1,000
Total	**232,592**	**200,000**	**225,000**
Street - Infrastructure PM			
Contractual	-	4,000	10,000
Commodities	-	15,000	30,000
Storm Drain System	25,000	25,000	25,000
Total	**25,000**	**44,000**	**65,000**
Planning & Zoning			
Payroll	-	2,100	4,200
Contractual	1,085	2,500	2,500
Comprehensive Development Plan	41,879	5,000	5,000
Total	**42,964**	**9,600**	**11,700**
Other			
Community Development	10,971	15,000	15,000
Condemnation	1,096	15,000	15,000
Total	**12,067**	**30,000**	**30,000**
Transfers			
Equipment Reserve Fund	40,000	20,000	20,000
Capital Improvement Fund	12,500	7,500	7,500
Street Reserve	15,000	7,500	7,500
Economic Development Incentives	10,000	7,500	7,500
Community Development Fund	3,600	-	-
Total	**81,100**	**42,500**	**42,500**

Total	-	-	-

Total	-	-	-

Total	-	-	-

Page 2 -Total	393,723	326,100	374,200
Page 1 -Total	**616,819**	**691,333**	**712,646**
Grand Total	**1,010,542**	**1,017,433**	**1,086,846**

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

Harper 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	85,675	88,993	93,513
Receipts:			
Ad Valorem Tax	41,967	46,481	xxxxxxxxxxxxxxxx
Delinquent Tax	3,574	1,500	2,500
Motor Vehicle Tax	4,944	4,126	4,572
Recreational Vehicle Tax	83	79	78
16/20M Vehicle Tax	28	248	31
Commercial Vehicle Tax	295	230	282
Watercraft Tax	-	-	16
General Fund Reimbursement- GO Series '2	-	16,185	20,515
PILOT Funds to GO Series '24			25,000
Neighborhood Revitalization Rebate	(1,878)	(1,893)	(1,002)
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**49,013**	**66,956**	**51,992**
Resources Available:	**134,688**	**155,949**	**145,505**
Expenditures:			
Fire Truck-Principal	14,000	30,700	41,700
Fire Truck-Interest	1,695	1,736	20,000
Commission & Postage	-	-	100
Cash Basis Requirement	-	-	15,000
Temp Note-Condemnation	-	-	50,000
2020 Capital Improvements (Ballfields)	30,000	30,000	30,000
City Shop/Activity Center	-	-	30,000
Cash Basis Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**45,695**	**62,436**	**186,800**
Unencumbered Cash Balance Dec 31	88,993	93,513	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	136,295	141,351	186,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	186,800
		Tax Required	41,295
	Delinquent Comp Rate:	4.9%	2,003
		Amount of 2024 Ad Valorem Tax	**43,298**

Harper 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,045	756	3
Receipts:			
Ad Valorem Tax	51,303	56,214	xxxxxxxxxxxxxxxx
Delinquent Tax	2,858	1,500	3,000
Motor Vehicle Tax	5,337	5,045	5,529
Recreational Vehicle Tax	90	96	95
16/20M Vehicle Tax	21	303	37
Commercial Vehicle Tax	318	138	341
Watercraft Tax	-	-	20
Neighborhood Revitalization Rebate	(2,296)	(2,289)	(1,584)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**57,631**	**61,007**	**7,438**
Resources Available:	**58,676**	**61,763**	**7,441**
Expenditures:			
Appropriations	57,920	61,760	72,000
Insurance	-	-	750
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**57,920**	**61,760**	**72,750**
Unencumbered Cash Balance Dec 31	756	3	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	62,750	65,750	72,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	72,750
		Tax Required	65,309
	Delinquent Comp Rate:	4.9%	3,167
		Amount of 2023 Ad Valorem Tax	68,476

Adopted Budget **Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	730	597	21
Receipts:			
Ad Valorem Tax	39,334	35,544	xxxxxxxxxxxxxxxx
Delinquent Tax	1,673	1,000	1,000
Motor Vehicle Tax	3,298	3,729	3,496
Recreational Vehicle Tax	65	71	60
16/20M Vehicle Tax	2	224	23
Commercial Vehicle Tax	245	102	216
Watercraft Tax	-	-	13
Neighborhood Revitalization Rebate	-	(1,546)	(949)
Miscellaneous	-	-	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**44,617**	**39,124**	**3,859**
Resources Available:	**45,347**	**39,721**	**3,880**
Expenditures:			
Appropriations	44,750	39,700	42,684
Insurance	-	-	300
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**44,750**	**39,700**	**42,984**
Unencumbered Cash Balance Dec 31	597	21	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	47,300	42,447	42,984
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,984
		Tax Required	39,104
	Delinquent Comp Rate:	4.9%	1,897
		Amount of 2024 Ad Valorem Tax	41,001

Harper 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	80,024	51,779	34,531
Receipts:			
Ad Valorem Tax	-	-	xxxxxxxxxxxxxxxx
Delinquent Tax	365	27	25
Motor Vehicle Tax	448	-	
Recreational Vehicle Tax	8	-	
16/20M Vehicle Tax	3	-	
Commercial Vehicle Tax	27	-	
Watercraft Tax	-	-	
Aviation Fuel	469	5,000	5,000
Rentals	360	359	359
Sale of Crops	2,700	2,500	2,500
Grants & Reimbursements	-	-	-
Interest on Idle Funds	-	1,366	-
Neighborhood Revitalization Rebate	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,380**	**9,252**	**7,884**
Resources Available:	84,404	61,031	42,415
Expenditures:			
Contractual Services	4,823	5,500	5,500
Commodities	2,469	11,000	11,000
Capital Outlay		-	-
Airport Improvements-City Match	4,083	10,000	25,915
Airport Improvements-Grant	21,250	-	-
Runway Improvements	-	-	
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**32,625**	**26,500**	**42,415**
Unencumbered Cash Balance Dec 31	51,779	34,531	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	75,423	71,114	42,415
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,415
		Tax Required	-
	Delinquent Comp Rate:	4.9%	-
		Amount of 2024 Ad Valorem Tax	-

Adopted Budget **Police & Fire Equipment**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,678	2,495	1,967
Receipts:			
Ad Valorem Tax	7,893	20,707	xxxxxxxxxxxxxxxx
Delinquent Tax	992	250	250
Motor Vehicle Tax	1,427	776	2,037
Recreational Vehicle Tax	24	15	35
16/20M Vehicle Tax	9	47	14
Commercial Vehicle Tax	85	21	126
Watercraft Tax	-	-	7
Neighborhood Revitalization Rebate	(353)	(844)	(657)
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,077**	**20,972**	**1,812**
Resources Available:	**24,755**	**23,467**	**3,779**
Expenditures:			
Capital Outlay	1,260	1,500	4,000
Transfer to Fire Equipment Reserve (Hydrant)	5,000	2,500	-
Transfer to Equipment Reserve-PD Vehicle	16,000	16,500	16,500
Emergency Management	-	1,000	1,000
Transfer to Equipment Reserve - Comm Upgrade			9,375
Cash Forward (2025 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,260**	**21,500**	**30,875**
Unencumbered Cash Balance Dec 31	2,495	1,967	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	23,500	23,500	30,875
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,875
		Tax Required	27,096
	Delinquent Comp Rate:	4.9%	1,314
		Amount of 2024 Ad Valorem Tax	28,410

Harper 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	31,496	23,050	10,417
Receipts:			
Ad Valorem Tax	158,281	170,031	xxxxxxxxxxxxxxxxx
Delinquent Tax	8,356	3,277	2,500
Motor Vehicle Tax	17,672	15,564	16,725
Recreational Vehicle Tax	298	297	286
16/20M Vehicle Tax	55	934	112
Commercial Vehicle Tax	1,055	425	1,032
Watercraft Tax	-	-	60
Reimbursements	-	-	-
Neighborhood Revitalization Rebate	(7,085)	(6,922)	(4,673)
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**178,632**	**183,606**	**16,042**
Resources Available:	**210,128**	**206,656**	**26,459**
Expenditures:			
Health Insurance	60,811	60,500	68,000
Health Savings Contributions	29,681	31,400	34,300
Social Security	37,530	38,700	44,000
KPERS	42,512	46,700	45,000
Workers Compensation	12,446	11,039	18,400
Unemployment Insurance	618	900	900
Security Benefits 457(b) Match	3,480	4,500	6,000
Membership Expenses	-	2,000	2,000
Cash Forward (2025 column)			
Miscellaneous		500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**187,078**	**196,239**	**219,100**
Unencumbered Cash Balance Dec 31	23,050	10,417	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	216,595	216,100	219,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	219,100
		Tax Required	192,641
	Delinquent Comp Rate:	4.9%	9,343
		Amount of 2024 Ad Valorem Tax	201,984

Adopted Budget 0	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	xxxxxxxxxxxxxxxxx
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 (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.9%	0
		Amount of 2024 Ad Valorem Tax	0

Harper 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	107,194	46,513	43,374
Receipts:			
State of Kansas Gas Tax	34,469	35,670	35,640
County Transfers Gas	-	-	-
Connecting Links	7,347	5,000	5,000
Grant Proceeds	300,000		
Interest on Idle Funds	-	75	75
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**341,816**	**40,745**	**40,715**
Resources Available:	**449,010**	**87,258**	**84,089**
Expenditures:			
Street & Highways	402,497	43,884	84,089
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	402,497	43,884	84,089
Unencumbered Cash Balance Dec 31	46,513	43,374	-
2023/2024/2025 Budget Authority Amount	481,561	43,884	84,089

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	-	-	**41,351**
Unencumbered Cash Balance Dec 31	41,351	41,351	-
2023/2024/2025 Budget Authority Amount	41,351	41,351	41,351

Harper 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	388,400	384,768	292,210
Receipts:			
Transfers From:			
General Fund	40,000	20,000	20,000
General Fire (loan)	17,546	17,546	17,546
General Police (excess)	-	-	-
Police & Fire Equipment	16,500	16,500	25,875
Condemnation	-	-	-
General Zoning	-	5,000	5,000
Sale of Surplus Material	3,800	-	-
Insurance Reimbursement	-	241,000	-
Interest on Idle Funds	1,383	1,000	1,000
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	79,229	301,046	69,421
Resources Available:	467,629	685,814	361,631
Expenditures:			
Capital Outlay	1,061	60,000	109,151
Capital Outlay-Patrol Vehicle (1/3)	-	92,970	16,500
Capital Outlay-Condemnation			50,000
Street Sweeper (Lease 4/5)	33,700	33,700	33,700
Equipment Replacement			
Street Grader (6/20)		-	30,000
Backhoe (6/15)		-	16,075
Skidsteer (6/10)		-	30,000
Mower (6/6)	13,100	6,934	13,000
Trucks		-	52,000
Transfer to: General (Comp Plan)	35,000		
Roof Replacements		200,000	
Cash Forward (2025 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	82,861	393,604	350,426
Unencumbered Cash Balance Dec 31	384,768	292,210	11,205
2023/2024/2025 Budget Authority Amoun	351,923	389,400	350,426

Sec Tab C

Adopted Budget **Fire Equipment Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	127,586	156,542	139,406
Receipts:			
Transfers From:			
General Fund	31,437	40,327	25,585
Police & Fire Equipment (hydrants)	5,000	2,500	-
Sale of Fire Truck	-	90,000	-
Interest on Idle Funds	-		
Miscellaneous	-		-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	36,437	132,827	25,585
Resources Available:	164,023	289,369	164,991
Expenditures:			
Capital Outlay	-	135,000	149,991
FRA Loan Payment (2) (7/7)	7,481	14,963	
Hydrant Replacement (3 year)	-	-	15,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	7,481	149,963	164,991
Unencumbered Cash Balance Dec 31	156,542	139,406	-
2023/2024/2025 Budget Authority Amoun	146,465	217,305	164,991

Harper 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Street Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	89,609	46,570	74,070
Receipts:			
Transfer From:			
General Fund	15,000	7,500	7,500
General - Storm Sewer	-	20,000	-
Reimbursements	-		
Interest on Idle Funds	-		
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,000**	**27,500**	**7,500**
Resources Available:	**104,609**	**74,070**	**81,570**
Expenditures:			
Street Improvements & Repair	-	-	53,170
Equipment:			
Crack Sealer (50%)(4/10)	-	-	8,400
Street Sweeper	-	-	-
Truck (2/6)	58,039	-	20,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**58,039**	-	**81,570**
Unencumbered Cash Balance Dec 31	46,570	74,070	-
2023/2024/2025 Budget Authority Amount	82,109	76,570	81,570

Adopted Budget **Capital Improvement Program**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	57,561	46,553	9,753
Receipts:			
Transfer From:			
General Fund	12,500	7,500	7,500
Reimbursements	-	-	-
Interest on Idle Funds	-	-	-
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,500**	**7,500**	**7,500**
Resources Available:	**70,061**	**54,053**	**17,253**
Expenditures:			
Capital Outlay	23,508	44,300	17,253
Cash Forward (2025 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,508**	**44,300**	**17,253**
Unencumbered Cash Balance Dec 31	46,553	9,753	-
2023/2024/2025 Budget Authority Amount	59,901	45,061	17,253

Harper 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Incentive**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	119,898	142,297	88,297
Receipts:			
Transfer From:			
General	10,000	7,500	7,500
Grants	-	-	-
Reimbursements	75,149	-	-
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**85,149**	**7,500**	**7,500**
Resources Available:	**205,047**	**149,797**	**95,797**
Expenditures:			
Business Incentives	740	10,000	73,297
Development Projects	35,802	25,000	15,000
Rural Opportunity Zones	65	1,500	7,500
Rural Champion	16,143	25,000	
Transfer to: BASE Project (ARPA Grant)	10,000		
Cash Forward (2025 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**62,750**	**61,500**	**95,797**
Unencumbered Cash Balance Dec 31	142,297	88,297	-
2023/2024/2025 Budget Authority Amount	89,503	114,898	95,797

Adopted Budget **Transient Guest Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	25,746	25,906	32,406
Receipts:			
Transient Guest Tax	31,038	33,000	30,000
Interest on Idle Funds	-		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**31,038**	**33,000**	**30,000**
Resources Available:	**56,784**	**58,906**	**62,406**
Expenditures:			
Promotion & Tourism	15,359	10,000	47,406
Activity Center Allocation	15,519	16,500	15,000
Cash Forward (2025 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**30,878**	**26,500**	**62,406**
Unencumbered Cash Balance Dec 31	25,906	32,406	-
2023/2024/2025 Budget Authority Amount	43,354	53,246	62,406

Harper 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Infrastructure Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	335,140	212,617	164,296
Receipts:			
Local Retail Sales Tax	180,416	157,500	160,000
Reimbursements	940	61,329	-
Grants	317,186		-
Interest on Idle Funds	-	2,000	2,000
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**498,542**	**220,829**	**162,000**
Resources Available:	**833,682**	**433,446**	**326,296**
Expenditures:			
Infrastructure Improvements	89,687	100,000	228,746
Sidewalk CID	-	20,000	20,000
Debt Service			
Oak St. Principal (2016)	45,000	50,000	50,000
Oak St. Interest	11,735	10,970	9,970
2020 Shop - Principal (2026)			5,000
2020 Shop - Interest	13,180	13,180	12,580
11th St. Box Culvert - Local	100,325		
11th St. Box Culvert - Grant	346,938		
Transfer to:			
BASE Grant Project Fund	14,200	75,000	
Cash Forward (2025 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**621,065**	**269,150**	**326,296**
Unencumbered Cash Balance Dec 31	212,617	164,296	-
2023/2024/2025 Budget Authority Amount	621,853	161,359	326,296

See Tab C

Adopted Budget **Street/Infrastructure Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	201,175	262,654	205,380
Receipts:			
Local Retail Sales Tax	278,057	250,000	250,000
Reimbursements	-		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**278,057**	**250,000**	**250,000**
Resources Available:	**479,232**	**512,654**	**455,380**
Expenditures:			
Street Improvements	-	238,574	347,880
Infrastructure Improvements	3,678	-	
Equipment	-	-	40,000
Debt Service			
2020 Streets - Principal	60,000	60,000	60,000
2020 Streets - Interest	8,700	8,700	7,500
Transfer To:			
BASE Grant Project Fund	144,200		
Cash Forward (2025 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**216,578**	**307,274**	**455,380**
Unencumbered Cash Balance Dec 31	262,654	205,380	-
2023/2024/2025 Budget Authority Amount	217,163	340,175	455,380

Harper 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Cobblestone CID**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	31,249	50,959	69,459
Receipts:			
CID Sales Tax	19,710	18,000	18,000
Interest on Idle Funds	-	500	500
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,710**	**18,500**	**18,500**
Resources Available:	**50,959**	**69,459**	**87,959**
Expenditures:			
Expenditures	-	-	87,959
Cash Forward (2025 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	-	-	87,959
Unencumbered Cash Balance Dec 31	50,959	69,459	-
2023/2024/2025 Budget Authority Amount	35,766	67,249	87,959

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		-	-
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	-	-	-
Resources Available:	-	-	-
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	-	-	-
Unencumbered Cash Balance Dec 31	-	-	-
2023/2024/2025 Budget Authority Amount	-	-	-

Harper 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	36,652	55,679	53,526
Receipts:			
Sales to Customers	555,216	608,000	575,000
Reimbursements	13,069	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**568,285**	**618,000**	**585,000**
Resources Available:	**604,937**	**673,679**	**638,526**
Expenditures:			
Administration			
Salaries	79,110	84,100	87,000
Health Insurance	26,205	29,000	31,000
Health Savings Contributions	10,817	10,650	11,000
Social Security	9,867	11,400	12,600
KPERS	13,102	15,500	16,000
Workers Compensation	1,115	1,474	2,400
Security Benefits 457(b) Match	2,162	2,600	3,000
Contractual Services	53,937	55,000	55,000
Commodities	3,487	6,500	6,500
Utilities			
Electric Service	27,361	35,000	35,000
Gas Service	2,912	4,500	4,500
Telephone Service	2,723	3,200	3,200
Production			
Salaries	28,700	30,000	34,000
Contractual Services	12,589	20,000	20,000
Commodities	38,651	45,000	45,000
Distribution			
Salaries	28,926	38,500	44,000
Contractual Services	10,637	7,000	7,000
Commodities	23,011	25,000	25,000
Maintenance Agreements		28,074	28,074
Non-Operating Expenses			
Clean Water Drinking Fees	1,408	2,000	2,000
Water Protection Fee	1,320	1,700	1,700
Debt			
GO Bond, Series 2021 (Tower-2031)	80,618	85,430	85,430
GO Bond, Series 2021 (WTP-2034)	33,600	33,525	33,525
Cost of Issuance	-	-	-
Transfers:			
Water Reserve	57,000	45,000	45,597
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**549,258**	**620,153**	**638,526**
Unencumbered Cash Balance Dec 31	55,679	53,526	-
2023/2024/2025 Budget Authority Amount	565,394	623,004	638,526

Harper 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	46,291	44,956	54,761
Receipts:			
Charges for Services	259,302	295,000	295,000
Reimbursements & Other	-	-	-
Interest on Idle Funds	-		
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**259,302**	**295,000**	**295,000**
Resources Available:	**305,593**	**339,956**	**349,761**
Expenditures:			
Administration			
Salaries	35,704	38,500	41,000
Health Insurance	10,289	12,000	12,000
Health Savings Contributions	4,370	4,350	4,500
Social Security	4,117	4,700	5,500
KPERS	5,738	6,400	6,900
Security Benefits 457(b) Match	929	1,200	1,400
Workers Compensation	278	432	700
Contractual Services	19,662	20,000	20,000
Commodities	1,706	3,000	3,000
Utilities			
Electric Service	3,646	5,000	5,000
Gas Service	1,293	2,000	2,000
Telephone Service	719	800	800
Collection			
Salaries	11,652	15,000	18,000
Contractual Services	3,334	5,000	5,000
Commodities	4,377	6,000	6,000
Treatment			
Salaries	9,566	10,400	13,000
Contractual Services	17,100	10,000	10,000
Commodities	18,557	10,000	10,000
Debt			
KDHE Loan Payment-Lagoon P&I	75,600	75,413	30,150
Cost of Issuance	-	15,000	15,000
Transfers:			
Transfer to Sewer Reserve	32,000	40,000	139,811
Transfer to Sewer Reserve-Lagoon Impr	-	-	-
Cash Forward (2025 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**260,637**	**285,195**	**349,761**
Unencumbered Cash Balance Dec 31	44,956	54,761	-
2023/2024/2025 Budget Authority Amoun	261,028	286,429	349,761

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	205,555	111,517	55,337
Receipts:			
Transfer from Water Utility Fund	57,000	45,000	45,597
Reimbursements	6,268		
Interest on Idle Funds	-		
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**63,268**	**45,000**	**45,597**
Resources Available:	**268,823**	**156,517**	**100,934**
Expenditures:			
Capital Improvements			
Water Tower Repairs/Maintenance	99,453	93,680	51,934
Production System & Facilities	21,802		
Distribution System & Facilities	-		
Excavator	-	7,500	4,000
Equipment Replacement			
Truck (6 of 7)	-	-	30,000
Well #5 Pump	36,051	-	-
Vac Truck (5 of 10)	-	-	15,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**157,306**	**101,180**	**100,934**
Unencumbered Cash Balance Dec 31	111,517	55,337	-
2023/2024/2025 Budget Authority Amoun	195,005	103,398	100,934

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	316,274	323,174	125,674
Receipts:			
Transfer from Sewer Utility Fund	32,000	40,000	139,811
Interest on Idle Funds	-		
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,000**	**40,000**	**139,811**
Resources Available:	**348,274**	**363,174**	**265,485**
Expenditures:			
Capital Improvements			
Lagoon Improvements	25,100	100,000	220,685
Excavator	-	7,500	4,000
Equipment Replacement			
Truck (6 of 7)	-	-	10,800
Vac Truck (5 of 10)	-	-	15,000
Sewer Cleanout (1 of 3)	-	130,000	15,000
Cash Forward (2025 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,100**	**237,500**	**265,485**
Unencumbered Cash Balance Dec 31	323,174	125,674	-
2023/2024/2025 Budget Authority Amoun	331,712	277,840	265,485

Harper

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Firemen's Activity		(2) Fund Name: Police Activity		(3) Fund Name: VIN Fees		(4) Fund Name: Diversion		(5) Fund Name: Health Insurance Savings		
Unencumbered Cash Balance Jan 1	10,965	Unencumbered Cash Balance Jan 1	5,259	Unencumbered Cash Balance Jan 1	2,138	Unencumbered Cash Balance Jan 1	4,950	Unencumbered Cash Balance Jan 1	13,564	36,876
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations/Gifts	200	Donations/Gifts	-	Fees	1,040	Fees	2,250	Premium Savings	44,869	
Grants	-	Grants	-					Interest Earned	16	
Reimbursements	-									
Total Receipts	200	Total Receipts	-	Total Receipts	1,040	Total Receipts	2,250	Total Receipts	44,885	48,375
Resources Available:	11,165	Resources Available:	5,259	Resources Available:	3,178	Resources Available:	7,200	Resources Available:	58,449	85,251
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Supplies/Services	-	Supplies/Services	-	Supplies/Services	-	Supplies/Services	-	Claims Paid	44,478	
Program Expenditures	-	Program Expenditures	-	Program Expenditures	-	Capital Improvements	-			
Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	44,478	44,478
Cash Balance Dec 31	11,165	Cash Balance Dec 31	5,259	Cash Balance Dec 31	3,178	Cash Balance Dec 31	7,200	Cash Balance Dec 31	13,971	40,773
										40,773

**Note: These two block figures should agree.

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NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name: Donation & Gifts		(2) Fund Name: Police Drug & Seizure Trust		(3) Fund Name: Cemetery Veteran's Memorial		(4) Fund Name: Cemetery Trust		(5) Fund Name: Cemetery Endowment		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,952	Cash Balance Jan 1	885	Cash Balance Jan 1	2,366	Cash Balance Jan 1	28,916	Cash Balance Jan 1	63,519	97,638
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations/Gifts	18,924	Forfeitures	5,437	Donations/Gifts	-	Interest Earned	-	Donations/Gifts	100	
		Reimbursement	-	Grants	-	Transfer from Gen	-	Interest Earned	-	
Total Receipts	18,924	Total Receipts	5,437	Total Receipts	-	Total Receipts	-	Total Receipts	100	24,461
Resources Available:	20,876	Resources Available:	6,322	Resources Available:	2,366	Resources Available:	28,916	Resources Available:	63,619	122,099
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Supplies/Services	-	Supplies/Services	-	Supplies/Services	-	Supplies/Services	-	Supplies/Services	-	
Program Expenditures	18,009	Capital Improvement	-	Capital Improvement	300	Capital Improvement	-	Capital Improvement	-	
		Program Expenditures	265							
Total Expenditures	18,009	Total Expenditures	265	Total Expenditures	300	Total Expenditures	-	Total Expenditures	-	18,574
Cash Balance Dec 31	2,867	Cash Balance Dec 31	6,057	Cash Balance Dec 31	2,066	Cash Balance Dec 31	28,916	Cash Balance Dec 31	63,619	103,525
										103,525

**Note: These two block figures should agree.

Harper

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

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	55,006	Cash Balance Jan 1	32,470	Cash Balance Jan 1	175,886	Cash Balance Jan 1	5,000	Cash Balance Jan 1		268,362
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	692	Grants	-	Grants	43,668	Grants	-			
Reimbursements	4,244	TGT	15,519							
				Transfer From:						
Transfer From:		Transfer From:		ED Incentive	10,000					
ED Incentive		ED Incentive		Infra Sales Tax	14,200					
General Fund	3,600	General Fund		Street Sales Tax	144,200					
Total Receipts	8,536	Total Receipts	15,519	Total Receipts	212,068	Total Receipts	-	Total Receipts	-	236,123
Resources Available:	63,542	Resources Available:	47,989	Resources Available:	387,954	Resources Available:	5,000	Resources Available:	-	504,485
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Supplies/Services	-	Project Expenditures	-	Engineering	32,574	Supplies/Services	-			
Impr. Loan/Grants	3,723			Construction	339,062	Impr. Loan/Grants	-			
Program Expenditure	-			Administration	63,811	Program Expenditure	5,000			
				Program Expenditure	117					
Total Expenditures	3,723	Total Expenditures	-	Total Expenditures	435,564	Total Expenditures	5,000	Total Expenditures	-	444,287
Cash Balance Dec 31	59,819	Cash Balance Dec 31	47,989	Cash Balance Dec 31	(47,610)	Cash Balance Dec 31	-	Cash Balance Dec 31	-	60,198
					See Tab B					60,198

**Note: These two block figures should agree.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

Harper

will meet on August 26, 2024 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 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 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	Proposed Estimated Tax Rate*
General	1,010,542	51.370	1,017,433	51.558	1,086,846	546,143	43.553
Debt Service	45,695	4.626	62,436	4.818	186,800	43,298	3.453
Library	57,920	5.655	61,760	5.827	72,750	68,476	5.461
Airport	32,625		26,500		42,415		
Police & Fire Equipment	22,260	0.870	21,500	2.147	30,875	28,410	2.266
Employee Benefits	187,078	17.447	196,239	17.624	219,100	201,984	16.107
Special Highway	402,497		43,884		84,089		
Special Parks & Recreation					41,351		
Equipment Reserve	82,861		393,604		350,426		
Fire Equipment Reserve	7,481		149,963		164,991		
Street Reserve	58,039				81,570		
Capital Improvement Progra	23,508		44,300		17,253		
Economic Incentive	62,750		61,500		95,797		
Transient Guest Tax	30,878		26,500		62,406		
Infrastructure Sales Tax	621,065		269,150		326,296		
Street/Infrastructure Sales T	216,578		307,274		455,380		
Cobblestone CID					87,959		
Water Utility	549,258		620,153		638,526		
Sewer Utility	260,637		285,195		349,761		
Water Reserve	157,306		101,180		100,934		
Sewer Reserve	25,100		237,500		265,485		
Non-Budgeted Funds-A	44,478						
Non-Budgeted Funds-B	18,574						
Non-Budgeted Funds-C	444,287						
Totals for City	4,361,417	79.968	3,926,071	81.974	4,761,010	888,311	70.840
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*68.932*
Recreation	44,750	4.185	39,700	3.310	42,984	41,001	3.270
Totals Includes Recreation	4,406,167	84.153	3,965,771	85.284	4,803,994	929,312	74.110
Less: Transfers	368,367		180,231		322,429		
Net Expenditure	4,037,800		3,785,540		4,481,565		
Total Tax Levied	806,141		864,328		xxxxxxxxxxxxxxxxx		
Assessed Valuation	9,915,012		10,544,290		12,539,816		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	1,897,700	2,925,200	2,595,700
Revenue Bonds	0	0	0
Other	54,123	22,001	14,741
Lease Purchase Principal	0	0	0
Total	1,951,823	2,947,201	2,610,441

*Tax rates are expressed in mills

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

Tiffany M. Hartson

City Official Title: City Administrator/Clerk

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	532,894	42.496	12,636
Debt Service	42,247	3.369	1,002
Library	66,816	5.328	1,584
Airport			0
Police & Fire Equipm	27,721	2.211	657
Employee Benefits	197,084	15.717	4,673
0			0
0			0
0			0
0			0
0			0
0			0
0			0
Recreation	40,006	3.190	949
TOTAL	906,768	69.121	20,552

2024 July 1 Valuation: 12,539,816

Valuation Factor: 12,539.816

Neighborhood Revitalization Subj to Rebate: 297,343

Neighborhood Revitalization factor: 297.343

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for comp the Neighborhood Revitalization Rebate table.

5, 2024t

State of Kansas
City

ENUE NEUTRAL RATE AND BUDGET HEARING

2025

verning body of
Harper
01 W. Main St. Harper, KS 67058 for the purpose of hearing and
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V. Main St. Harper, KS 67058 and will be available at this hearing.
T SUMMARY
Ad Valorem Tax establish the maximum limits of the 2025 budget.
ge depending on the final assessed valuation.

t Year Estimate for 2024		Proposed Budget for 2025		
enditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
1,017,433	51.558	1,086,846	546,143	43.553
62,436	4.818	186,800	43,298	3.453
61,760	5.827	72,750	68,476	5.461
26,500		42,415		
21,500	2.147	30,875	28,410	2.266
196,239	17.624	219,100	201,984	16.107
884		84,089		
		41,351		
393,604		350,426		
149,963		164,991		
		81,570		
44,300		17,253		
61,500		95,797		
26,500		62,406		
269,150		326,296		
307,274		455,380		
		87,959		
620,153		638,526		
285,195		349,761		
101,180		100,934		
237,500		265,485		
3,926,071	81.974	4,761,010	888,311	70.840
*City Revenue Neutral Rate (excluding Recreation Commission)***				*68.932*
39,700	3.310	42,984	41,001	3.270
3,965,771	85.284	4,803,994	929,312	74.110
180,231		322,429		
3,785,540		4,481,565		
864,328		xxxxxxxxxxxxxxxx		
10,544,290		12,539,816		

2023	2024
25,200	2,595,700
0	0
2,001	14,741
0	0
47,201	2,610,441

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 15 day of Aug.,
2024.

Second Publication
Was made on the .....day of.....,
2024.

Third Publication
Was made on the .....day of .....,
2024.

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

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

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

Total Publication Fee $...205.62

Subscribed and Sworn to before me this 19th
Day of August,
2024.

Stephen Jump
Notary Public

(Published in The Harper Advocate on Thursday, August 15, 2024)

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

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

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

RESOLUTION NO 892-24

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 68.932 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 26, 2024 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 70.84, exceeding the Revenue Neutral Rate of 68.932 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 26th day of August, 2024, and
Approved by the mayor on this 26th day of August, 2024.

Eric Latta, Mayor

ATTEST
(SEAL)

Tiffany M. Hartson, City Clerk

REVENUE NEUTRAL RATE RECORD OF VOTE
RESOLUTION NO. 892-24
BUDGET YEAR 2025

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		
Tie Break			
Mayor - Eric Latta			

Resolution No. 892-24 PASSED FAILED

Certified By:

Tiffany M. Hartson, Adninistrator/City Clerk