2022

CERTIFICATE

To the Clerk of Marion, State of Kansas
We, the undersigned, officers of
Hillsboro
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 2022; and
(3) the Amounts(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: 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		7			
Fund	**K.S.A.**				
General	12-101a	7	2,693,998	✓ 593,037	31,209
Debt Service	10-113		759,618	✓ 99,261	5,223
Library	12-1220		91,000	✓ 75,999	3,999
Industrial	12-1617i		98,410	✓ 18,995	999
Special Law / Fire	12-110b		45,420	✓ 19,006	1,000
Special Highway			100,000		
TIF			32,580		
Airport			9,000		
Family Aquatic Center			350,000		
Equipment Reserve			42,000		
Utility Sales Tax			100,000		
Capital Improvements			140,000		
Township Fire Equip			91,859		
Municipal Court			17,000		
Special Park			4,500		
Water			1,026,403		
Electric			3,050,486		
Refuse			309,293		
Sewer			852,268		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Totals for City		xxxxxx	9,813,835	806,298	42,430 ✓
Recreation	12-1927		22,518	18,949	997
Totals Includes Recreation		xxxxxx	9,836,353	825,247	43,427
					County Clerk's Use Only
Budget Summary		0			19,002,097
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

Assisted by:

Address:

Email:

Attest: September 15, 2021

County Clerk

Governing Body

CPA Summary

Hillsboro 2022

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

Budgeted Fund for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	594,663	66,341	1,021	574	5,074	484
Debt Service	79,204	8,836	136	76	676	65
Library	70,765	7,895	121	68	604	58
Industrial	17,156	1,914	29	17	146	14
Special Law / Fire	17,157	1,914	29	17	146	14
Recreation	17,149	1,913	29	17	146	14
TOTAL	778,945	86,900	1,336	752	6,646	635

County Treas Motor Vehicle Estimate	86,900				
County Treas Recreational Vehicle Estimate		1,336			
County Treas 16/20M Vehicle Estimate			752		
County Treas Commercial Vehicle Tax Estimate				6,646	
County Treas Watercraft Tax Estimate					635
Motor Vehicle Factor	0.11156				
Recreational Vehicle Factor		0.00171			
16/20M Vehicle Factor			0.00097		
Commercial Vehicle Factor				0.00853	
Watercraft Factor					0.00081

Hillsboro 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General Fund	Capital Improvement Fund	80,000	80,000	90,000	KSA 12-1, 118
General Fund	Equipment Reserve Fund	7,500	7,500	7,500	KSA 12-1, 117
General Fund	Family Aquatic Center Fu	230,000	230,000	230,000	CO #11, 14
General Fund	Fire Equipment	31,987	32,568	31,987	KSA 12-1, 117
General Fund	TIF Fund	5,637	9,273	5,367	KSA 10-117A
General Fund	Bond & Interest Fund	100,000	-	25,000	KSA 10-117A
Township Fire Equipment	Fire Equipment	23,013	2,255	25,000	KSA 12-1, 117
Electric Operating Fund	Equipment Reserve Fund	8,000	7,500	7,500	KSA 12-1, 117
Electric Operating Fund	General Fund	465,000	465,000	465,000	KSA 12-825D
Water Operating Fund	General Fund	85,000	185,000	185,000	KSA 12-825D
Water Operating Fund	Equipment Reserve Fund	7,500	8,000	7,500	KSA 12-1, 117
Water Operating Fund	Bond & Interest Fund	104,339	104,339	104,339	KSA 12-825D
Refuse Operating Fund	General Fund	27,500	27,500	27,500	KSA 12-825D
Refuse Operating Fund	Equipment Reserve Fund	8,000	7,500	7,500	KSA 12-1, 117
FAC Fund	Bond & Interest Fund	-	50,000	50,000	KSA 12-825D
Sewer Operating Fund	General Fund	52,500	150,000	50,000	KSA 12-825D
Sewer Operating Fund	Equipment Reserve Fund	8,000	7,500	7,500	KSA 12-1, 117
	Totals	1,243,976	1,373,935	1,326,693	
	Adjustments				
	Adjusted Totals	1,243,976	1,373,935	1,326,693	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Hillsboro 2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation											
Internal Improv A 2007	9/4/2007	10/1/2023	4.75-5.9	78,358	22,000	4/1	10/1	1,045	7,000	713	7,000
GO TIF A 2011	12/13/2011	10/1/2025	2.0-3.4	345,000	140,000	4/1	10/1	4,230	25,000	3,580	25,000
GO B 2011 Adams/First	12/13/2011	10/1/2026	2.25-3.15	1,600,000	950,000	4/1	10/1	26,323	145,000	22,915	145,000
Series 2018 Groves Edition	9/10/2018	10/1/2038	3.45	105,000	90,000	4/1	10/1	3,278	5,000	3,450	5,000
GO 2019 Street Construction	8/1/1019	9/1/2039	3.76	4,055,000	3,930,000	3/1	9/1	150,200	145,000	144,400	150,000
GO 2019B Refunding	10/10/2019	9/1/2042	3.50	5,195,000	5,195,000	3/1	9/1	169,263	0	169,263	0
Total G.O. Bonds					**10,327,000**			**354,339**	**327,000**	**344,321**	**332,000**
Revenue Bonds											
Water Revolving Loan- 2408	10/5/2004	2/1/2026	3.77	146,352	55,683	2/1	8/1	1,862	8,619	1,539	8,947
Water Revolving Loan- 2934	2/1/2020	8/1/2039	1.80	2,576,270	2,431,456	2/1	8/1	51,363	106,307	49,078	106,307
Total Revenue Bonds					**2,487,139**			**53,225**	**114,926**	**50,617**	**115,254**
Other											
KDOT Rev Loan TR0036	10/17/2006	8/1/2026	3.79	556,021	160,771	2/1	8/1	6,140	34,016	4,531	35,305
PBC-Refinance Pool 2011	4//8/2011	10/1/2025	3.00-4.00	2,140,000	490,000	4/1	10/1	17,610	160,000	14,910	160,000
PBC-Hospital Issue 2015	12/30/2015	9/1/2038	2.00-4.00	1,325,000	1,120,000	3/1	9/1	46,400	45,000	45,050	45,000
Total Other					**1,770,771**			**70,150**	**239,016**	**64,491**	**240,305**
Total Indebtedness					**14,584,910**			**477,714**	**680,942**	**459,428**	**687,559**

165,871

Hillsboro

2022

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 1,2021	Payments Due 2021	Payments Due 2022
Electric Digger Truck	10/7/2019	84	3.07	249,045	215,556	39,614	39,614
Electric Bucket Truck (small)	2/28/2020	60	2.78	130,909	118,174	28,122	28,122
Case 621G Loader	5/17/2017	72	2.91	154,050	67,458	28,170	28,170
2020 Police Patrol Car	9//9/2020	60	2.78	29,925	26,804	6,378	6,378
Sanitation Truck	4/17/2019	60	3.57	169,406	121,690	37,293	37,293
				Totals	**549,682**	**139,577**	**139,577**

***If you are merely 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: 2022

Library found in: Hillsboro
Marion

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 2021	Proposed Year 2022
Ad Valorem Tax	$70,765	$75,999
Delinquent Tax	$4,000	$0
Motor Vehicle Tax	$7,000	$7,895
Recreational Vehicle Tax	$103	$121
16/20M Vehicle Tax	$69	$68
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$81,937	$84,083
Difference in Total Taxes:	$2,146	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$18,234,788	$18,999,989
Did Assessed Valuation Decrease?	No	
Levy Rate	3.764	4.000
Difference in Levy Rate:	0.236	
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.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	69,393	130,926	161,240
Receipts:			
Ad Valorem Tax	589,244	594,663	xxxxxxxxxxxxxxxxxx
Delinquent Tax	62,876	26,000	30,000
Motor Vehicle Tax	66,036	65,087	66,341
Recreational Vehicle Tax	961	1,001	1,021
16/20M Vehicle Tax	531	564	574
Commercial Vehicle Tax	0	4,977	5,074
Watercraft Tax	0	475	484
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	2,075	2,200	2,927
Local Sales Tax--City	213,529	234,881	230,000
Local Sales Tax--County	91,517	100,669	100,000
Sales Tax--Family Aquatic Center	253,417	278,759	270,000
Franchise Tax	113,582	120,000	125,000
Transient Guest Tax	11,444	12,000	12,000
Building Permits	21,338	20,000	25,000
Cereal Malt Beverage Licenses	350	350	350
Occupational Licenses	5,339	5,400	5,400
Highway Connecting Lnk	314	314	314
Swimming Pool	0	55,000	55,000
Museum	299	1,800	1,000
Sports Complex	4,412	6,600	6,700
Rent--Building, Land & Equipment	29,125	33,000	33,000
Municipal Court fines	8,442	12,000	12,000
Reimbursed Expense--Golf Course		15,000	11,000
Reimbursed Expense	23,314	10,000	10,000
Transfers In:	828,057		
Electric Utility		465,000	465,000
Refuse Utility		27,500	27,500
Sewer Utility		150,000	50,000
Water Utility		185,000	135,000
Electric Franchise		54,000	54,000
Township Fire Equipment		44,192	44,192
Sale of Lots	3,544	0	0
In Lieu of Taxes	10,093	4,800	4,800
Donations	13,030	15,000	11,915
Federal Aid	50,698		
Interest	21,356	21,356	
Neighborhood Revitalization Rebate	-1,493	-1,500	0
Miscellaneous	48,332	100,000	150,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,471,762**	**2,666,088**	**1,945,592**
Resources Available:	**2,541,155**	**2,797,013**	**2,106,832**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	2,541,155	2,797,013	2,106,832
Expenditures:			
Legislative	128,440	117,000	116,500
Administration	523,741	511,232	502,335
Police	507,306	536,463	551,800
Fire	95,244	108,368	116,100
Park	16,554	27,332	25,200
Pool	15,807	111,410	111,410
Golf	100,235	121,700	85,800
Sports Complex	115,425	111,652	117,675
Museum	38,342	38,365	41,350
Street	305,259	363,116	369,774
Bldg Inspection	82,400	70,500	72,000
Misc	16,438	63,200	63,200
Transfers	0	87,500	122,500
0	395,478	367,935	317,354
0	69,561	0	81,000
0	0	0	0
Subtotal detail (Should agree with detail)	2,410,229	2,635,773	2,693,998
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,410,229**	**2,635,773**	**2,693,998**
Unencumbered Cash Balance Dec 31	130,926	161,240	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	2,543,801	2,542,811	2,693,998
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	2,693,998
		Tax Required	587,165
	Delinquent Comp Rate:	1.0%	5,872
		Amount of 2021 Ad Valorem Tax	593,037

CPA Summary

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Legislative			
Salaries	11,946	12,000	12,000
Contractual	99,470	85,000	84,500
Commodities	17,024	20,000	20,000
Capital Outlay	0	0	0
Total	**128,440**	**117,000**	**116,500**
Administration			
Salaries	413,160	394,232	387,535
Contractual	40,549	42,000	39,800
Commodities	65,995	65,000	65,000
Capital Outlay	3,937	10,000	10,000
Miscellaneous	100		
Total	**523,741**	**511,232**	**502,335**
Police			
Salaries	450,249	460,013	473,350
Contractual	25,550	34,150	37,650
Commodities	23,714	33,500	30,000
Capital Outlay	7,793	8,800	10,800
Total	**507,306**	**536,463**	**551,800**
Fire			
Salaries	41,167	51,968	53,500
Contractual	35,799	18,000	23,100
Commodities	17,713	33,400	34,500
Capital Outlay	565	5,000	5,000
Total	**95,244**	**108,368**	**116,100**
Park			
Salaries	7,276	12,832	10,500
Contractual	5,778	5,500	6,500
Commodities	3,500	9,000	7,200
Capital Outlay	0	0	1,000
Total	**16,554**	**27,332**	**25,200**
Pool			
Salaries	2,151	54,910	54,910
Contractual	2,678	16,000	16,000
Commodities	10,978	32,500	32,500
Capital Outlay	0	8,000	8,000
Total	**15,807**	**111,410**	**111,410**
Golf			
Salaries	89,837	120,000	75,800
Contractual	0	0	0
Commodities	10,398	1,700	10,000
Capital Outlay			
Total	**100,235**	**121,700**	**85,800**
Sports Complex			
Salaries	74,956	87,152	87,825
Contractual	1,619	2,500	2,300
Commodities	10,533	12,000	12,550
Capital Outlay	28,317	10,000	15,000
Total	**115,425**	**111,652**	**117,675**
Page 1 - Total	**1,502,751**	**1,645,157**	**1,626,820**

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Museum			
Salaries	11,416	21,865	21,850
Contractual	8,138	9,000	12,000
Commodities	8,022	7,500	7,500
Capital Outlay	10,766	0	0
Total	**38,342**	**38,365**	**41,350**
Street			
Salaries	233,020	266,116	269,774
Contractual	23,133	20,000	21,000
Commodities	31,900	67,000	64,000
Capital Outlay	17,206	10,000	15,000
Total	**305,259**	**363,116**	**369,774**
Bldg Inspection			
Salaries	80,912	64,000	68,000
Contractual	0	1,500	2,000
Commodities	1,488	5,000	2,000
Capital Outlay	0	0	0
Total	**82,400**	**70,500**	**72,000**
Misc			
Appropriation to CVB	12,000	12,000	12,000
Miscellanous Expenses	0	50,000	50,000
Sign Rental	0	1,200	1,200
Public Safety Commodities	4,438		
Total	**16,438**	**63,200**	**63,200**
Transfers			
Transfer to Equipment Reserve		7,500	7,500
Transfer to Capital Improvements		0	10,000
Transfer to Bond		0	25,000
City Sales to CIP		40,000	40,000
County Sales to CIP		40,000	40,000
Total	**0**	**87,500**	**122,500**
Transfer to Fire Equipment Rsrv		32,568	31,987
Sales Tax to FAC		230,000	230,000
Transfer to TIF		5,367	5,367
Contingency		100,000	50,000
Transfers Out	395,478		
Total	**395,478**	**367,935**	**317,354**
Miscellaneous	25,300		50,000
City Improvement Projects	44,261		31,000
Total	**69,561**	**0**	**81,000**
Total	**0**	**0**	**0**
Page 2 -Total	907,478	990,616	1,067,178
Page 1 -Total	**1,502,751**	**1,645,157**	**1,626,820**
Grand Total	**2,410,229**	**2,635,773**	**2,693,998**

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

Hillsboro 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	154,213	114,844	88,914
Receipts:			
Ad Valorem Tax	104,962	79,204	xxxxxxxxxxxxxxxxx
Delinquent Tax	15,361	15,361	15,000
Motor Vehicle Tax	15,240	12,520	8,836
Recreational Vehicle Tax	216	200	136
16/20M Vehicle Tax	171	180	76
Commercial Vehicle Tax			676
Watercraft Tax			65
Sales Tax	150,000	150,000	150,000
Tansfers In	329,773	423,484	383,065
Special Assessments	14,572	14,572	14,572
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(266)	-266	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**630,029**	**695,255**	**572,426**
Resources Available:	**784,242**	**810,099**	**661,340**
Expenditures:			
Debt Service Principal	276,000	354,349	332,000
Debt Service Interest	353,242	327,000	342,782
KDOT Revolving Loan	40,156	39,836	39,836
Cash Basis Reserve (2022 column)			
Miscellaneous			45,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**669,398**	**721,185**	**759,618**
Unencumbered Cash Balance Dec 31	114,844	88,914	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	942,810	850,107	759,618
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	759,618
		Tax Required	98,278
	Delinquent Comp Rate:	1.0%	983
		Amount of 2021 Ad Valorem Tax	99,261

CPA Summary

Hillsboro 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	114	8,310	10,985
Receipts			
Ad Valorem Tax	70,765	70,765	xxxxxxxxxxxxxxxx
Delinquent Tax	8,352	4,000	
Motor Vehicle Tax	8,652	7,000	7,895
Recreational Vehicle Tax	125	103	121
16/20M Vehicle Tax	75	69	68
Commercial Vehicle Tax		458	604
Watercraft Tax		40	58
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(179)	-190	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	87,790	82,245	8,746
Resources Available:	87,904	90,555	19,731
Expenditures			
Appropriation to Public Library	79,594	79,570	91,000
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	79,594	79,570	91,000
Unencumbered Cash Balance Dec 31	8,310	10,985	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	79,645	79,570	91,000
		Non-Appropriated Balance	3,978
		Total Expenditure/Non-Appr Balance	94,978
		Tax Required	75,247
	Delinquent Comp Rate	1.0%	752
		Amount of -1 Ad Valorem Tax	75,999

Adopted Budget Recreation	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	14	2,190	1,638
Receipts			
Ad Valorem Tax	17,868	17,149	xxxxxxxxxxxxxxxx
Delinquent Tax	2,093	0	
Motor Vehicle Tax	2,165	2,024	1,913
Recreational Vehicle Tax	31	25	29
16/20M Vehicle Tax	19	17	17
Commercial Vehicle Tax	0	138	146
Watercraft Tax	0	15	14
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-328	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	21,848	19,368	2,119
Resources Available:	21,862	21,558	3,757
Expenditures			
Appropriations to Rec	19,672	19,920	22,518
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	19,672	19,920	22,518
Unencumbered Cash Balance Dec 31	2,190	1,638	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	19,870	19,920	22,518
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,518
		Tax Required	18,761
	Delinquent Comp Rate	1.0%	188
		Amount of 2021 Ad Valorem Tax	18,949

CPA Summary

Hillsboro 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	70,729	58,724	41,028
Receipts:			
Ad Valorem Tax	17,868	17,156	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,093	2,000	1,455
Motor Vehicle Tax	2,165	2,100	1,914
Recreational Vehicle Tax	31	30	29
16/20M Vehicle Tax	19	20	17
Commercial Vehicle Tax			146
Watercraft Tax			14
Transfers In	40,000	40,000	35,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	-45	-50	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**62,131**	**61,256**	**38,575**
Resources Available:	132,860	119,980	79,603
Expenditures:			
Personnel	73,080	68,052	85,000
Commodities	67	3,000	3,000
Contractual	989	7,900	7,900
Grants	0	0	0
Cash Forward (2022 column)			
Miscellaneous			2,510
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**74,136**	**78,952**	**98,410**
Unencumbered Cash Balance Dec 31	58,724	41,028	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	102,432	88,077	98,410
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	98,410
		Tax Required	18,807
	Delinquent Comp Rate:	1.0%	188
		Amount of 2021 Ad Valorem Tax	18,995

Adopted Budget **Special Law / Fire**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,841	20,820	23,027
Receipts:			
Ad Valorem Tax	17,851	17,157	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,093	2,000	1,455
Motor Vehicle Tax	2,165	2,200	1,914
Recreational Vehicle Tax	31	30	29
16/20M Vehicle Tax	18	20	17
Commercial Vehicle Tax			146
Watercraft Tax			14
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-45	-50	0
Miscellaneous	55		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,168**	**21,357**	**3,575**
Resources Available:	24,009	42,177	26,602
Expenditures:			
Capital Outlay	3,189	19,150	45,420
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,189**	**19,150**	**45,420**
Unencumbered Cash Balance Dec 31	20,820	23,027	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	49,500	19,150	45,420
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,420
		Tax Required	18,818
	Delinquent Comp Rate:	1.0%	188
		Amount of 2021 Ad Valorem Tax	19,006

CPA Summary

Hillsboro 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	185,974	30,805	31,615
Receipts:			
State of Kansas Gas Tax	73,506	72,810	72,410
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**73,506**	**72,810**	**72,410**
Resources Available:	**259,480**	**103,615**	**104,025**
Expenditures:			
Contracutal	206,774	72,000	100,000
Commodities	21,901		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**228,675**	**72,000**	**100,000**
Unencumbered Cash Balance Dec 31	30,805	31,615	4,025
2020/2021/2022 Budget Authority Amount:	213,496	127,838	100,000

See Tab A

Adopted Budget **TIF**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,869	610	594
Receipts:			
Ad Valorem Property Tax	23,875	23,814	23,814
Transfers In	5,637	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**29,512**	**33,814**	**33,814**
Resources Available:	**33,381**	**34,424**	**34,408**
Expenditures:			
Prinicipal Payments	25,000	25,000	25,000
Interest Payments	4,830	4,830	3,580
Contractual Services	2,941	4,000	4,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**32,771**	**33,830**	**32,580**
Unencumbered Cash Balance Dec 31	610	594	1,828
2020/2021/2022 Budget Authority Amount:	29,830	33,830	32,580

See Tab A

CPA Summary

Hillsboro 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,997	981	4,071
Receipts:			
Fuel Sales	535	1,000	1,000
Rent	4,840	4,840	4,840
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,375**	**5,840**	**5,840**
Resources Available:	**7,372**	**6,821**	**9,911**
Expenditures:			
Fuel	0	2,000	3,000
Commodities	2,132	500	5,000
Contractual	4,259	250	1,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,391**	**2,750**	**9,000**
Unencumbered Cash Balance Dec 31	981	4,071	911
2020/2021/2022 Budget Authority Amount:	14,600	12,500	9,000

Adopted Budget **Special Park**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	4,686	1,343	2,901
Receipts:			
Liquor Tax	1,495	1,558	1,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,495**	**1,558**	**1,700**
Resources Available:	**6,181**	**2,901**	**4,601**
Expenditures:			
Commodities	14	0	0
Capital Outlay	4,824	0	4,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,838**	**0**	**4,500**
Unencumbered Cash Balance Dec 31	1,343	2,901	101
2020/2021/2022 Budget Authority Amount:	5,218	4,042	4,500

CPA Summary

Hillsboro 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Museum Trust**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	37,492	38,027	38,097
Receipts:			
Interest Income	65	70	70
Donations			
Tax Credits	470		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**535**	**70**	**70**
Resources Available:	**38,027**	**38,097**	**38,167**
Expenditures:			
Contractual	0	0	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	38,027	38,097	38,167
2020/2021/2022 Budget Authority Amount:	45,288	38,092	0

Adopted Budget **Township Fire Equipment**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	20,388	21,506	23,759
Receipts:			
Township Payments	68,188	69,000	68,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**68,188**	**69,000**	**68,100**
Resources Available:	**88,576**	**90,506**	**91,859**
Expenditures:			
Transfers Out	67,070	66,747	91,859
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**67,070**	**66,747**	**91,859**
Unencumbered Cash Balance Dec 31	21,506	23,759	0
2020/2021/2022 Budget Authority Amount:	68,187	66,747	91,859

CPA Summary

Hillsboro 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipal Court**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,598	419	2,419
Receipts:			
Fines and Fees	8,867	19,000	19,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,867**	**19,000**	**19,000**
Resources Available:	**11,465**	**19,419**	**21,419**
Expenditures:			
Payments to State of Kansas	1,925	4,000	4,000
Payments to City of Hillsboro	8,442	12,000	12,000
Cash Forward (2022 column)			
Miscellaneous	679	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,046**	**17,000**	**17,000**
Unencumbered Cash Balance Dec 31	419	2,419	4,419
2020/2021/2022 Budget Authority Amount:	20,000	20,000	17,000

Adopted Budget **Family Aquatic Center**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	229,657	310,402	332,792
Receipts:			
Sales Tax Tranfered In	253,417	250,000	260,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**253,417**	**250,000**	**260,000**
Resources Available:	**483,074**	**560,402**	**592,792**
Expenditures:			
Rent to PBC	172,672	177,610	175,000
Capital Improvements			125,000
Transfer to Debt Service		50,000	50,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**172,672**	**227,610**	**350,000**
Unencumbered Cash Balance Dec 31	310,402	332,792	242,792
2020/2021/2022 Budget Authority Amount:	179,204	227,610	350,000

CPA Summary

Hillsboro 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	13,683	10,280	4,874
Receipts:			
Transfers In	39,500	37,500	37,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**39,500**	**37,500**	**37,500**
Resources Available:	**53,183**	**47,780**	**42,374**
Expenditures:			
Lease Payments	42,903		
Equipment Purchases		42,906	42,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**42,903**	**42,906**	**42,000**
Unencumbered Cash Balance Dec 31	10,280	4,874	374
2020/2021/2022 Budget Authority Amount:	42,906	42,906	42,000

Adopted Budget **Utility Sales Tax**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	10,618	11,411	11,411
Receipts:			
Utility Sales Tax	83,702	85,000	90,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**83,702**	**85,000**	**90,000**
Resources Available:	**94,320**	**96,411**	**101,411**
Expenditures:			
Sales Tax Paid	82,909	85,000	100,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**82,909**	**85,000**	**100,000**
Unencumbered Cash Balance Dec 31	11,411	11,411	1,411
2020/2021/2022 Budget Authority Amount:	140,000	140,000	100,000

CPA Summary

Hillsboro 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvements**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,841	328	328
Receipts:			
Sales Tax	128,029	80,000	140,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**128,029**	**80,000**	**140,000**
Resources Available:	**130,870**	**80,328**	**140,328**
Expenditures:			
Capital Improvements	130,542	80,000	140,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**130,542**	**80,000**	**140,000**
Unencumbered Cash Balance Dec 31	328	328	328
2020/2021/2022 Budget Authority Amount:	230,000	80,000	140,000

Adopted Budget **Fire Eq Reserve**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	31,204	78,072	78,072
Receipts:			
Transfers In	178,721		31,987
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**178,721**	**0**	**31,987**
Resources Available:	**209,925**	**78,072**	**110,059**
Expenditures:			
Captial Expenditures	131,853		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**131,853**	**0**	**0**
Unencumbered Cash Balance Dec 31	78,072	78,072	110,059
2020/2021/2022 Budget Authority Amount:	11,050	0	0

See Tab A

CPA Summary

State of Kansas
City

Hillsboro 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	668,733	500,310	385,586
Receipts:			
Sale of Water	873,667	900,000	900,000
Rate Adjustment			150,000
Water Protection Revenue			
Connection Fees			
Water Protection Fees			
Reimbursements	5,095	6,000	6,000
Miscellaneous	4,538	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**883,300**	**911,000**	**1,061,000**
Resources Available:	**1,552,033**	**1,411,310**	**1,446,586**
Expenditures:			
Production & Distribution			
Personal Services	241,308	240,000	253,479
Contractual Services	118,153	91,000	99,000
Commodities	150,018	162,500	171,700
Capital Outlay	27,416	65,000	40,000
Water Purchases	15,000	15,000	60,000
Revolving Loan Fund	202,489	155,385	155,385
Transfers out:			
General Fund	185,000	185,000	135,000
Equipment Reserve	8,000	7,500	7,500
B&I Fund 2006 A USDA Bond	104,339	104,339	104,339
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,051,723**	**1,025,724**	**1,026,403**
Unencumbered Cash Balance Dec 31	500,310	385,586	420,183
2020/2021/2022 Budget Authority Amount:	1,226,907	1,125,084	1,026,403

CPA Summary

Hillsboro 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	273,280	349,129	321,343
Receipts:			
Sale of Electricity	2,775,388	2,850,000	3,000,000
Electric Surcharge	0	100,000	100,000
Reconnect Charges	745	500	500
Reimbursed Expenses		2,000	2,000
Interest on Idle Funds			
Miscellaneous	17,176	500	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,793,309**	**2,953,000**	**3,112,500**
Resources Available:	**3,066,589**	**3,302,129**	**3,433,843**
Expenditures:			
Personal Services	292,659	265,000	290,000
Contractual Services	56,896	54,500	67,700
Commodities	138,801	125,000	161,500
Capital Outlay	0	0	0
Electric Purchases	1,606,379	1,900,000	1,900,000
Lease Purchase Digger Truck	31,400	39,614	39,614
Lease Purchase Small Bucket Truck	22,275	28,122	28,122
Transfers out:			
General Fund	465,000	465,000	465,000
Franchise Payment	54,000	54,000	54,000
Equipment Reserve Fund	8,000	7,500	7,500
Industrial	40,000	40,000	35,000
Use Tax	2,050	2,050	2,050
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,717,460**	**2,980,786**	**3,050,486**
Unencumbered Cash Balance Dec 31	349,129	321,343	383,357
2020/2021/2022 Budget Authority Amount:	3,193,628	3,202,325	3,050,486

CPA Summary

State of Kansas
City

Hillsboro 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	52,118	65,509	89,154
Receipts:			
Refuse Hauling	275,508	280,000	285,000
Recycling			
Reimbursed Expense	0	1,000	1,000
Interest on Idle Funds			
Miscellaneous	1,570	1,500	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**277,078**	**282,500**	**301,000**
Resources Available:	**329,196**	**348,009**	**390,154**
Expenditures:			
Personal Services	130,174	118,562	123,000
Contractual Services	29,440	29,000	29,000
Commodities	21,684	19,000	20,000
Capital Outlay	37,293	37,293	
Recycling	9,596	20,000	15,000
Lease Purchase Sanitation Truck			37,293
Transfers out:			
General Fund	27,500	27,500	27,500
Equipment Reserve	8,000	7,500	7,500
Contingency			50,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**263,687**	**258,855**	**309,293**
Unencumbered Cash Balance Dec 31	65,509	89,154	80,861
2020/2021/2022 Budget Authority Amount:	286,298	301,148	309,293

CPA Summary

Hillsboro 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	871,972	1,046,558	1,073,463
Receipts:			
Sewer Collection	661,887	700,000	700,000
Reimbursed Expense		1,000	1,000
Interest on Idle Funds		500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**661,887**	**701,500**	**701,500**
Resources Available:	**1,533,859**	**1,748,058**	**1,774,963**
Expenditures:			
Personal Services	101,536	125,000	200,831
Contractual Services	88,773	54,000	55,000
Commodities	17,555	19,000	20,000
Capital Outlay			200,000
Payments to KDHE--Revolving Loan Fd			
Principal	67,253	67,253	67,253
Interest	151,684	151,684	151,684
Additional Principal		100,158	100,000
Transfers Out:			
General Fund	52,500	150,000	50,000
Equipment Reserve	8,000	7,500	7,500
CIP			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**487,301**	**674,595**	**852,268**
Unencumbered Cash Balance Dec 31	1,046,558	1,073,463	922,695
2020/2021/2022 Budget Authority Amount:	600,687	801,325	852,268

CPA Summary

Hillsboro

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Payroll Witholding		**150th Anniversary**		**Insurance Procceds**		**ARPA**		**Health Ins Claims Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	0	Cash Balance Jan 1	0	0
Receipts		Receipts		Receipts		Receipts		Receipts		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available	0	Resources Available	0	Resources Available	0	Resources Available	0	Resources Available	0	0
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
							0		0	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
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

Hillsboro

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-B

(1) Fund Name: Equipment Reserve		(2) Fund Name: Fire Eq. Replacement		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1	31,204	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 31,204
Receipts		Receipts		Receipts		Receipts		Receipts		
		Transfers IN	64,000							
		FEMA Grant	125,000							
Total Receipts	0	Total Receipts	189,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	189,000
Resources Available	0	Resources Available	220,204	Resources Available	0	Resources Available	0	Resources Available	0	220,204
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
		Equipment	131,853							
Total Expenditures	0	Total Expenditures	131,853	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	131,853
Cash Balance Dec 31	0	Cash Balance Dec 31	88,351	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	88,351 **
										88,351 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

2022

The governing body of
Hillsboro
will meet on September 7, 2021 at 4:10 PM at City Hall, 118 E Grand, Hillsboro, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax
Detailed budget information is available at City Hall, 118 E Grand, Hillsboro, KS and will be available at this hearing
Revenue Neutral Rate Hearing will be held beginning at 4:00 PM, immediately preceding the budget adoption hearing

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	2,410,229	33.307	2,635,773	32.612	2,693,998	593,037	31.213
Debt Service	669,398	5.933	721,185	4.344	759,618	99,261	5.224
Library	79,594	4.000	79,570	3.764	91,000	75,999	4.000
Industrial	74,136	1.010	78,952	0.941	98,410	18,995	1.000
Special Law / Fire	3,189	1.009	19,150	0.941	45,420	19,006	1.000
Special Highway	228,675		72,000		100,000		
TIF	32,771		33,830		32,580		
Airport	6,391		2,750		9,000		
Special Park	4,838				4,500		
Museum Trust							
Township Fire Equipment	67,070		66,747		91,859		
Municipal Court	11,046		17,000		17,000		
Family Aquatic Center	172,672		227,610		350,000		
Equipment Reserve	42,903		42,906		42,000		
Utility Sales Tax	82,909		85,000		100,000		
Capital Improvements	130,542		80,000		140,000		
Fire Eq Reserve	131,853						
Water	1,051,723		1,025,724		1,026,403		
Electric	2,717,460		2,980,786		3,050,486		
Refuse	263,687		258,855		309,293		
Sewer	487,301		674,595		852,268		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B	131,853						
Totals for City	8,800,240	45.259	9,102,433	42.602	9,813,835	806,298	42.437
*Revenue Neutral Rate***							*40.886*
Recreation	19,672	1.010	19,920	0.941	22,518	18,949	0.997
Totals Includes Recreation	8,819,912	46.269	9,122,353	43.543	9,836,353	825,247	43.434
Less: Transfers	0		0		0		
Net Expenditure	8,819,912		9,122,353		9,836,353		
Total Tax Levied	848,043		778,945		xxxxxxxxxxxxxxxxx		
Assessed Valuation	18,313,340		18,234,788		18,999,989		

Outstanding Indebtedness, January 1,

	2019	2020	2021
G.O. Bonds	6,628,389	10,633,000	10,327,000
Revenue Bonds	71,235	3,171,736	2,487,139
Other	2,391,363	2,144,787	1,770,771
Lease Purchase Principal	171,370	510,299	549,682
Total	9,262,357	16,459,822	15,134,592

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Matt Stiles
City Official Title: City Administrator

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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

"The governing body of

Hillsboro

will meet on September 7, 2021 at 4:10 PM at City Hall, 118 E Grand, Hillsboro, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall, 118 E Grand, Hillsboro, KS and will be available at this hearing.Revenue Neutral Rate Hearing will be held beginning at 4:00 PM, immediately preceding the budget adoption hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	2,410,229	33.307	2,635,773	32.612	2,693,998	593,037	31.213
Debt Service	669,398	5.933	721,185	4.344	759,618	99,261	5.224
Library	79,594	4.000	79,570	3.764	91,000	75,999	4.000
Industrial	74,136	1.010	78,952	0.941	98,410	18,995	1.000
Special Law / Fire	3,189	1.009	19,150	0.941	45,420	19,006	1.000
Special Highway	228,675		72,000		100,000		
TIF	32,771		33,830		32,580		
Airport	6,391		2,750		9,000		
Special Park	4,838				4,500		
Museum Trust							
Township Fire Equipment	67,070		66,747		91,859		
Municipal Court	11,046		17,000		17,000		
Family Aquatic Center	172,672		227,610		350,000		
Equipment Reserve	42,903		42,906		42,000		
Utility Sales Tax	82,909		85,000		100,000		
Capital Improvements	130,542		80,000		140,000		
Fire Eq Reserve	131,853						
Water	1,051,723		1,025,724		1,026,403		
Electric	2,717,460		2,980,786		3,050,486		
Refuse	263,687		258,855		309,293		
Sewer	487,301		674,595		852,268		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B	131,853						
Totals for City	8,800,240	45.259	9,102,433	42.602	9,813,835	806,298	42.437
*Revenue Neutral Rate***							*40.886*
Recreation	19,672	1.010	19,920	0.941	22,518	18,949	0.997
Totals Includes Recreation	8,819,912	46.269	9,122,353	43.543	9,836,353	825,247	43.434
Less: Transfers	0		0		0		
Net Expenditure	8,819,912		9,122,353		9,836,353		
Total Tax Levied	848,043		778,945				
Assessed Valuation	18,313,340		18,234,788		18,999,989		

Outstanding Indebtedness January 1,	2019	2020	2021
G.O. Bonds	6,628,389	10,633,000	10,327,000
Revenue Bonds	71,235	3,171,736	2,487,139
Other	2,391,363	2,144,787	1,770,771
Lease Purchase Principal	171,370	510,299	549,682
Total	9,262,357	16,459,822	15,134,592

*Tax rates are express in mills.

**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

Matt Stiles

City Official Title: City Administrator

H-47-3963

RESOLUTION NO. 2021-05

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF HILLSBORO, KANSAS SETTING THE DATE, TIME, AND PLACE FOR A PUBLIC HEARING REGARDING THE CITY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS, the revenue neutral rate for the City of Hillsboro, Kansas ("City") has been calculated as 40.886 mills by the Marion County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City will require the levy of a property tax rate exceeding the revenue neutral rate; and

WHEREAS, it is necessary to hold a public hearing with respect to consideration of exceeding the revenue neutral rate pursuant to Kansas law.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF HILLSBORO, KANSAS AS FOLLOWS:

SECTION 1. Intent to Exceed Revenue Neutral Rate. The Governing Body of the City hereby expresses its intent to exceed the revenue neutral rate with a maximum mill levy of 42.437 mills.

SECTION 2. Authorization of Public Hearing. It is hereby authorized, ordered and directed that a public hearing to consider the City's intention to exceed the revenue neutral rate shall be held on September 7, 2021 at 4 p.m., at Hillsboro City Hall, 118 E. Grand Avenue, Hillsboro, Kansas 67063.

SECTION 3. Authorization of Publication and Notice of Public Hearing. The City Clerk is hereby authorized, ordered and directed to cause the publication of a Notice of Public Hearing, in the form and manner required by law, in the City's official newspaper.

SECTION 4. City Clerk Authorization. The City Clerk is hereby authorized to take action as may be reasonably necessary in connection with and in support of the City's intention to exceed the revenue neutral rate, including but not limited to, providing notice to the Marion County Clerk, and executing such related documents.

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RESOLUTION NO. 2021-06

A RESOLUTION OF THE CITY OF HILLSBORO, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS, the revenue neutral rate for the City of Hillsboro, Kansas ("City") has been calculated as 40.886 mills by the Marion County, Kansas Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City will require the levy of a property tax rate exceeding the revenue neutral rate; and

WHEREAS, the City finds that proper notice was given and a public hearing was held on September 7, 2021, all as provided by law pursuant to 2021 Kansas Legislature Senate Bill No. 13, related to exceeding the revenue neutral rate; and

WHEREAS, the Governing Body of the City finds it necessary and advisable to exceed the revenue neutral rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF HILLSBORO, KANSAS:

SECTION 1. Exceed Revenue Neutral Rate. The City is hereby authorized to levy property taxes to exceed the revenue neutral rate of 40.886 mills.

SECTION 2. City Clerk Authorization. The City Clerk is hereby authorized to take action as may be reasonably necessary in connection with and in support of the City's authorization to exceed the revenue neutral rate, including but not limited to, providing certification to the Marion County, Kansas Clerk of the taxes to be levied, and executing such related documents.

SECTION 3. Effective Date. This Resolution shall become effective upon adoption and passage by the Governing Body of the City.

PASSED, ADOPTED AND APPROVED by the Governing Body of the City on the 7th day of September, 2021.

CITY OF HILLSBORO, KANSAS

By: _____
Lou Thurston, Mayor

CITY OF HILLSBORO MARION COUNTY KANS SEAL [seal]

ATTEST:

By: _____
Danielle Bartel, City Clerk

TWG REF: 869614
Resolution (Approve Exceeding Revenue Neutral Rate)