CERTIFICATE

To the Clerk of Graham County, State of Kansas
We, the undersigned, officers of
City of Hill City
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2024		NA			
Allocation of MVT, RVT, 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	12-101a	7	1,265,752	526,714	
Debt Service	10-113	8	416,644		
Employee Benefits	12-16,102	9	146,000	84,495	
Sp Parks and Recreation	12-1303	10	49,820		
Special Highway		11	82,500		
Airport		11	30,000		
Capital Improvements		12	275,000		
Light Utility		13	2,584,484		
Sewer Utility		14	386,757		
Water Utility		15	605,255		
Golf Course		16	90,000		
LE Seizure Trust Fund		17	735		
Equipment Reserve		18	414,400		
Light Emergency Maintenance		19	47,500		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Non-Budgeted Funds-C		22			
Non-Budgeted Funds-D		23			
Totals		xxxxxx	6,394,846	611,208	
Is a Revenue Neutral Rate Resolution required?		24		Yes	County Clerk's Use Only
Budget Summary		25			
			Revenue Neutral Rate	72.384	Nov 1, 2023 Total Assessed Valuation

Form Preparation by:
MAPES & MILLER, CPA'S
Address:
418 E. HOLME
NORTON, KS 67654-1412
Email:
mmcpas@yahoo.com
Attest: _____, 2023

County Clerk

Governing Body

Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in projected budgets prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for these projected budgets.

Resolution No. 23-02

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

WHEREAS, the Revenue Neutral Rate for the City of Hill City was calculated as 72.384 mills by the Graham County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 21, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Hill City, 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 HILL CITY:

The City of Hill City shall levy a property tax rate exceeding the Revenue Neutral Rate of 72.384 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 21st day of August, 2023 and SIGNED by the Mayor.

Jean M Bell
Mayor

Attested:

Alphton K Huffey
City Clerk

AFFIDAVIT OF PUBLICATION

LEGAL NOTICE

(Published in The Hill City Times Wednesday, July 26, 2023)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Hill City

will meet on August 21, 2023 at 7:30 PM at City Hall 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.

REVENUE NEUTRAL RATE HEARING WILL BE HELD AT 7:30 PM PRIOR TO THE BUDGET HEARING

Detailed budget information is available at City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate *
General	912,330	73.531	1,193,091	62.315	1,265,752	526,714	67.227
GO Water Debt Service	195,521		180,488		416,643		
Employee Benefits	117,825	4.480	144,200	15.696	146,000	84,495	10.784
Sp Parks and Recreation			61,520		49,820		
Special Highway			125,000		82,500		
Airport	51,923		94,000		30,000		
Capital Improvements	158,623		563,500		275,000		
Light Utility	1,934,731		2,440,107		2,584,484		
Sewer Utility	466,651		336,702		386,757		
Water Utility	596,610		599,800		605,255		
Golf Course	84,067		90,000		90,000		
I.E. Seizure Trust Fund			735		735		
Equipment Reserve			198,200		414,400		
Light Emergency Maintenac			47,500		47,500		
Non-Budgeted Funds-A	195,429						
Non-Budgeted Funds-B	5,262						
Non-Budgeted Funds-C	53,924						
Non-Budgeted Funds-D	43,996						
Totals	4,867,893	78.011	6,074,843	78.011	6,394,846	611,208	78.011
						Revenue Neutral Rate **	71.384
Less: Transfers	1,005,584		696,699		740,699		
Net Expenditure	3,862,309		5,378,144		5,654,147		
Total Tax Levied	525,634		567,121		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,736,331		7,269,528		7,834,897		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	0		1,105,000		930,000		
Revenue Bonds	0		0		0		
Other	2,763,146		1,427,398		1,328,802		
Lease Purchase Principal	0		0		0		
Total	2,763,146		2,532,398		2,258,802		

*Tax rates are expressed in mills

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

Ashton K. Griffey
City Clerk

STATE OF KANSAS, GRAHAM COUNTY, ss

Savannah DePriest, being first duly sworn, deposes and says she is one of the editors, publishers, or printers of **THE HILL CITY TIMES**, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Graham County, Kansas, with a general paid circulation on a yearly basis in Graham County, Kansas and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper: is published weekly at least 50 times a year, has been continuously and uninterruptedly published in said county during the period of fifty-two (52) consecutive weeks immediately prior to the first publication of the notice hereinafter mentioned, and has been admitted at the Post Office of Hill City, Kansas, in said county as second-class matter. The attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one (1) week, the publication thereof being made as aforesaid on the 26th day of July, 2023.

Savannah DePriest

Savannah DePriest

Subscribed and sworn before me on this 27 day of July, 2023

Notary Public

My commission expires:

7/5/2026

MELISSA WID... State of Kansas My Appt. Exp. 7/5/2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Hill City

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GO Water Debt Service	195,522		180,488		416,644		
Employee Benefits	117,825	4.480	144,200	15.696	146,000	84,495	10.784
Sp Parks and Recreation			61,520		49,820		
Special Highway			125,000		82,500		
Airport	52,923		94,000		30,000		
Capital Improvements	158,623		563,500		275,000		
Light Utility	1,984,731		2,440,107		2,584,484		
Sewer Utility	466,651		336,702		386,757		
Water Utility	596,610		599,800		605,255		
Golf Course	84,067		90,000		90,000		
LE Seizure Trust Fund			735		735		
Equipment Reserve			198,200		414,400		
Light Emergency Mainten			47,500		47,500		
Non-Budgeted Funds-A	195,429						
Non-Budgeted Funds-B	5,262						
Non-Budgeted Funds-C	53,924						
Non-Budgeted Funds-D	43,996						
Totals	4,867,893	78.011	6,074,843	78.011	6,394,846	611,208	78.011
						Revenue Neutral Rate **	72.384
Less: Transfers	1,005,584		696,699		740,699		
Net Expenditure	3,862,309		5,378,144		5,654,147		
Total Tax Levied	525,634		567,121		xxxxxxxxxxxxxxx		
Assessed Valuation	6,736,331		7,269,528		7,834,897		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	0		1,105,000		930,000		
Revenue Bonds	0		0		0		
Other	2,763,146		1,427,398		1,328,802		
Lease Purchase Principal	0		0		0		
Total	2,763,146		2,532,398		2,258,802		

*Tax rates are expressed in mills

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

Aphton K. Griffey

City Clerk

Roll Call Vote

City of Hill City
Hearing to Exceed Revenue Neutral Rate: August 21, 2023
Resolution No. 23-02

Governing Body Member	Yes	No	No Vote
	✓		
	✓		
	✓		
	✓		
	✓		
TOTAL			

Attested:

City of Hill City

2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	453,000	57,353	1,258	578	1,375	310
Debt Service				0		
Employee Benefits	114,106	14,446	317	142	346	78
Sp Parks and Recreatio						
TOTAL	567,106	71,799	1,575	720	1,721	388

County Treas Motor Vehicle Estimate	71,799				
County Treas Recreational Vehicle Estimate		1,575			
County Treas 16/20M Vehicle Estimate			586		
County Treas Commercial Vehicle Tax Estimate				1,721	
County Treas Watercraft Tax Estimate					388

Motor Vehicle Factor	0.12661				
Recreational Vehicle Factor		0.00278			
16/20M Vehicle Factor			0.00103		
Commercial Vehicle Factor				0.00303	
Watercraft Factor					0.00068

City of Hill City

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Special Highway	-	-	-	K.S.A. 79-2934
General	Capital Improvement	110,000	110,000	110,000	K.S.A. 12-1,118
General	Equipment Reserve	50,000	50,000	50,000	K.S.A. 12-1,117
General	Golf Course	36,826	50,000	50,000	K.S.A. 79-2934
Light Utility	Capital Improvement	50,000	50,000	50,000	K.S.A. 12-825
Light Utility	Equipment Reserve	64,000	64,000	64,000	K.S.A. 12-825
Sewer Utility	Swimming Pool Reserve	6,210	6,210	6,210	K.S.A. 12-825
Sewer Utility	General	6,210	6,210	6,210	K.S.A. 12-825
Sewer Utility	Equipment Reserve	10,000	10,000	10,000	K.S.A. 12-825
Sewer Utility	Capital Improvement	115,000	60,000	30,000	K.S.A. 12-825
Sewer Utility	Light Utility	20,279	20,279	20,279	K.S.A. 12-825
Sewer Utility	Employee Benefits	10,000	10,000	10,000	K.S.A. 12-825
Sewer Utility	Sewer Reserve	188,059	60,000	134,000	K.S.A. 12-825
Light Utility	Sewer	-	-	-	K.S.A. 12-825
Light Utility	Light & Water Surplus	-	-	-	K.S.A. 12-825
Light & Water Surplus	Light Utility	-	-	-	K.S.A. 12-825
Water Utility	GO Water Debt Service	339,000	200,000	200,000	K.S.A. 12-825
	Totals	1,005,584	696,699	740,699	
	Adjustments				
	Adjusted Totals	1,005,584	696,699	740,699	

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

City of Hill City

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
WATER IMPROVEMENTS	12/21/2021	2027	.6-1.5%	1105000	930,000			10,488	170,000	8,213	175,000
Total G.O. Bonds					**930,000**			**10,488**	**170,000**	**8,213**	**175,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDH&E Loan - Sewer	2011	2033	2.50%	4,999,110	1,328,802	3/1 & 9/1	3/1 & 9/1	32,592	101,076	30,050	103,619
Total Other					**1,328,802**			**32,592**	**101,076**	**30,050**	**103,619**
Total Indebtedness					**2,258,802**			**43,080**	**271,076**	**38,263**	**278,619**

State of Kansas
City

City of Hill City

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2023	Payments Due 2023	Payments Due 2024
NONE							
				Totals	**0**	**0**	**0**

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

City of Hill City
2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	603,055	654,935	322,056
Receipts:			
Ad Valorem Tax	474,395	420,223	xxxxxxxxxxxxxxxx
Delinquent Tax	6,224	71	
Motor Vehicle Tax	72,559	67,677	57,353
Recreational Vehicle Tax	1,397	1,485	1,258
16/20M Vehicle Tax	482	578	578
Commercial Vehicle Tax	2,426	1,622	1,375
Watercraft Tax		366	310
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Local Liquor Tax	779	750	750
Sales and Compensating Use Tax	302,255	300,000	300,000
Franchise Tax	26,612	26,600	26,600
Licenses & Permits	2,834	3,000	3,000
Court Fines	23,654	3,500	13,500
Dog Pound Fees	203	380	380
Swimming Pool	420	750	750
Cemetery	1,991	2,000	2,000
Reimbursed Expense	12,082	0	0
Recycling Center	6,075	6,000	6,000
Grants	0		
Transfer from Sewer Utility Fund	6,210	6,210	6,210
Sale of Equipment	4,325		
Interest on Idle Funds	19,103	19,000	22,000
Miscellaneous	184		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**964,210**	**860,212**	**442,064**
Resources Available:	**1,567,265**	**1,515,147**	**764,120**

City of Hill City

FUND PAGE - GENERAL

Adopted Budget **General**	Prior Year Actual for 2022 .	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,567,265	1,515,147	764,120
Expenditures:			
General Administration	71,985	79,800	105,900
Police	321,620	405,146	421,323
Legal	14,250	36,765	29,749
Airport, Parks, Cementary	93,841	105,122	108,228
Fire Department	17,252	34,257	34,825
Street Department	137,284	239,117	242,738
Oil Museum	420	750	750
Pool	57,101	64,884	66,928
Scout House	1,751	2,750	2,750
Subtotal detail (Should agree with detail)	715,504	968,591	1,013,192
Chamber/County Cordinator	0	10,000	38,060
Transfer to Special Highway		0	0
Transfer to Equipment Reserve	50,000	50,000	50,000
Transfer to Capital Improvements	110,000	110,000	110,000
Transfer to Golf Course	36,826	50,000	50,000
Banners		4,500	4,500
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**912,330**	**1,193,091**	**1,265,752**
Unencumbered Cash Balance Dec 31	654,935	322,056	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	1,110,896	1,193,091	1,265,752
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,265,752
		Tax Required	501,632
	Delinquent Comp Rate:	5.0%	25,082
		Amount of 2023 Ad Valorem Tax	526,714

City of Hill City
2024

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Administration			
Personal Services	7,342	7,000	8,100
Contractual	39,826	50,800	75,800
Commodities	512	20,000	20,000
Donations	23,950	2,000	2,000
Miscellaneous/Reimbursements	355		
Total	**71,985**	**79,800**	**105,900**
Police			
Personal Services	198,860	240,946	255,123
Contractual	55,534	66,200	66,200
Commodities	28,830	35,000	35,000
Capital Outlay	36,637	63,000	65,000
Miscellaneous/Reimbursements	1,759	0	0
Total	**321,620**	**405,146**	**421,323**
Legal			
Personal Services	13,807	19,685	20,669
Contractual	443	11,780	3,780
Commodities		800	800
Capital Outlay		4,500	4,500
Miscellaneous			
Total	**14,250**	**36,765**	**29,749**
Airport, Parks, Cementary			
Personal Services	44,104	62,122	65,228
Contractual	18,126	18,500	18,500
Commodities	31,611	24,500	24,500
Miscellaneous		0	0
Total	**93,841**	**105,122**	**108,228**
Fire Department			
Personal Services	8,631	11,357	11,925
Contractual	5,798	9,000	9,000
Commodities	2,823	3,900	3,900
Capital Outlay		10,000	10,000
Total	**17,252**	**34,257**	**34,825**
Street Department			
Salaries	42,653	51,617	55,238
Contractual	43,577	27,500	27,500
Commodities	45,754	75,000	75,000
Capital Outlay	3,300	85,000	85,000
Miscellaneous	2,000		
Total	**137,284**	**239,117**	**242,738**
Oil Museum			
Contractual	420	750	750
Miscellaneous		0	0
Total	**420**	**750**	**750**
Pool			
Personal Services	30,295	40,884	42,928
Contractual	6,934	4,500	4,500
Commodities	19,872	19,500	19,500
Capital Outlay			
Total	**57,101**	**64,884**	**66,928**
Scout House			
Contractual	1,751	2,750	2,750
Total	**1,751**	**2,750**	**2,750**
Page 1 - Total	**715,504**	**968,591**	**1,013,192**
Grand Total	**715,504**	**968,591**	**1,013,192**

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

City of Hill City
2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **GO Water Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	53,654	197,132	216,644
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax		0	0
Commercial Vehicle Tax			
Transfer from Water Utility	339,000	200,000	200,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**339,000**	**200,000**	**200,000**
Resources Available:	**392,654**	**397,132**	**416,644**
Expenditures:			
Principal	175,000	170,000	175,000
Interest	7,051	10,488	8,213
Fees	13,471		
Cash Basis Reserve		0	233,431
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**195,522**	**180,488**	**416,644**
Unencumbered Cash Balance Dec 31	197,132	216,644	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	200,000	217,949	416,644
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	416,644
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2023 Ad Valorem Tax	0

City of Hill City
2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	123,681	64,175	40,278
Receipts:			
Ad Valorem Tax	29,408	105,850	xxxxxxxxxxxxxxxx
Delinquent Tax	1,738		
Motor Vehicle Tax	16,198	4,122	14,446
Recreational Vehicle Tax	312	90	317
16/20M Vehicle Tax	121	142	142
Commercial Vehicle Tax	542	99	346
Reimbursement from General			
Transfer from Sewer Utility	10,000	10,000	10,000
Reimbursed Expense			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**58,319**	**120,303**	**25,251**
Resources Available:	182,000	184,478	65,529
Expenditures:			
Social Security/Medicare	24,083	26,200	28,000
KPERS	24,727	32,000	32,000
Health Insurance Premium	68,191	85,000	85,000
Health Insurance Claims			
Unemployment	824	1,000	1,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**117,825**	**144,200**	**146,000**
Unencumbered Cash Balance Dec 31	64,175	40,278	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	144,200	144,200	146,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	146,000
		Tax Required	80,471
	Delinquent Comp Rate:	5.0%	4,024
		Amount of 2023 Ad Valorem Tax	84,495

City of Hill City
2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Sp Parks and Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	121,359	122,320	61,580
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax	151		
Motor Vehicle Tax	0		
Recreational Vehicle Tax	0		
16/20M Vehicle Tax	31		
Donations	0		
Reimbursements	0		
Local Liquor Tax	779	780	780
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**961**	**780**	**780**
Resources Available:	**122,320**	**123,100**	**62,360**
Expenditures:			
Personal Services		30,000	
Contractual Services		2,920	2,920
Commodities		13,900	13,900
Capital Outlay		8,000	33,000
Rubber Mulch		3,500	
Ball Complex Upkeep		3,200	
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**61,520**	**49,820**
Unencumbered Cash Balance Dec 31	122,320	61,580	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	66,067	61,520	49,820
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	49,820
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2023 Ad Valorem Tax	0

City of Hill City
2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	92,832	130,002	44,350
Receipts:			
State of Kansas Gas Tax	37,170	39,300	38,150
Reimbursed Expense		48	0
Transfer from General		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,170**	**39,348**	**38,150**
Resources Available:	**130,002**	**169,350**	**82,500**
Expenditures:			
Contractual Services		0	82,500
Commodities		0	0
Capital Outlay		0	0
Crack/Chip seal		125,000	
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**125,000**	**82,500**
Unencumbered Cash Balance Dec 31	130,002	44,350	0
2022/2023/2024 Budget Authority Amoun	73,514	125,000	82,500

Adopted Budget

Airport	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	78,804	108,261	56,141
Receipts:			
Hanger Rent	8,805	3,500	3,500
Farm Income		5,880	5,880
Fuel Sales	33,642	32,500	32,500
Reimbursement from Airport Grant Fund	39,823		
Miscellaneous	110		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**82,380**	**41,880**	**41,880**
Resources Available:	**161,184**	**150,141**	**98,021**
Expenditures:			
Contractual Services	10,581	19,500	10,000
Commodities	42,207	34,500	20,000
Capital Outlay			
Reimbursement to Airport Grant Fund		40,000	0
Miscellaneous	135		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**52,923**	**94,000**	**30,000**
Unencumbered Cash Balance Dec 31	108,261	56,141	68,021
2022/2023/2024 Budget Authority Amoun	58,000	94,000	30,000

City of Hill City
2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvements**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	321,221	438,448	94,948
Receipts:			
Transfer from General	110,000	110,000	110,000
Transfer from Light Utility	50,000	50,000	50,000
Transfer from Sewer Utility	115,000	60,000	30,000
Transfer from Water Impr Project			
Reimbursed Expense	850		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**275,850**	**220,000**	**190,000**
Resources Available:	**597,071**	**658,448**	**284,948**
Expenditures:			
Lights Capital Improvements		334,500	
Police		45,000	
Street Repair	7,771		
Red Rock		4,000	
CDL'S		6,000	
Cemetery Kiosk		4,000	
Curb, Gutter, & Sidewalks		85,000	85,000
Banners			4,500
Ballfield			14,000
Tree Trim	50,800	60,000	40,000
Parks	17,865		23,500
Demolition		10,000	10,000
Improve Dist. System	18,705		70,000
Remodel Wastewater Office			7,000
City Hall		15,000	21,000
Sewer			
Other Capital Improvements	63,482		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**158,623**	**563,500**	**275,000**
Unencumbered Cash Balance Dec 31	438,448	94,948	9,948
2022/2023/2024 Budget Authority Amount	518,500	563,500	275,000

City of Hill City
2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Light Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	796,154	902,890	581,362
Receipts:			
Charges for Services	2,040,427	2,095,000	2,095,000
Other Sales & Services	4,990	500	500
Reimbursed Expense	10,845	0	0
Sale of Equipment	8,194	0	0
Transfer from Sewer Utility	20,279	20,279	20,279
Transfer from Light & Water Surplus			
Transfer from Emergency Maintenance			
Miscellaneous	6,732	2,800	2,800
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,091,467**	**2,118,579**	**2,118,579**
Resources Available:	**2,887,621**	**3,021,469**	**2,699,941**
Expenditures:			
PRODUCTION			
Personal Services	119,320	125,290	133,635
Contractual Services	89,490	90,000	90,000
Commodities	30,278	32,000	32,000
Miscellaneous	473		
Purchased Power	857,775	1,337,500	1,337,500
DISTRIBUTION			
Personal Services	48,226	50,650	53,183
Contractual Services	186,430	114,137	225,000
Commodities	47,112	50,000	50,000
Miscellaneous	364		
GENERAL & ADMINISTRATION			
Personal Services	350,026	367,530	390,167
Contractual Services	51,766	65,000	65,000
Commodities	21,571	22,000	22,000
Sales Tax	67,489	72,000	72,000
Miscellaneous	411		
TRANSFERS			
Sewer			
Capital Improvement	50,000	50,000	50,000
Light & Water Surplus			
Equipment Reserve	64,000	64,000	64,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,984,731**	**2,440,107**	**2,584,484**
Unencumbered Cash Balance Dec 31	902,890	581,362	115,458
2022/2023/2024 Budget Authority Amoun	2,359,745	2,440,107	2,584,484

City of Hill City
2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	240,915	81,307	58,000
Receipts:			
Charges for Services	305,689	312,000	330,500
Other Sales & Services			
Reimbursed Expenses	1,354	1,395	
Transfer from Lights			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**307,043**	**313,395**	**330,500**
Resources Available:	**547,958**	**394,702**	**388,500**
Expenditures:			
Personal Services	77,410	79,498	85,553
Contractual Services	14,578	33,805	33,805
Commodities	18,905	50,700	50,700
Capital Outlay		0	0
Transfer to Equipment Reserve	10,000	10,000	10,000
Transfer to Capitial Improvements	115,000	60,000	30,000
Transfer to Light Utility	20,279	20,279	20,279
Transfer to Employee Benefits	10,000	10,000	10,000
Transfer to Swimming Pool Reserve	6,210	6,210	6,210
Transfer to General Fund	6,210	6,210	6,210
Transfer to Sewer Reserve	188,059	60,000	134,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**466,651**	**336,702**	**386,757**
Unencumbered Cash Balance Dec 31	81,307	58,000	1,743
2022/2023/2024 Budget Authority Amoun	466,916	410,702	386,757

City of Hill City
2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	950,842	879,796	200,000
Receipts:			
Charges for Services	522,630	525,000	525,000
Other Sales and Services	1,166		
Reimbursed Expenses	1,768		
Insurance Proceeds			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**525,564**	**525,000**	**525,000**
Resources Available:	**1,476,406**	**1,404,796**	**725,000**
Expenditures:			
Personal Services	103,893	109,100	114,555
Contractual Services	83,638	103,000	103,000
Commodities	55,854	65,000	65,000
Water Tax Fees	3,089	3,500	3,500
Sales Tax	11,136	11,000	11,000
Capital Outlay		108,200	108,200
KDH&E Loan Principal		0	0
KDH&E Loan Interest		0	0
Transfer to GO Water Debt Service	339,000	200,000	200,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**596,610**	**599,800**	**605,255**
Unencumbered Cash Balance Dec 31	879,796	200,000	119,745
2022/2023/2024 Budget Authority Amount	597,100	599,800	605,255

City of Hill City
2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf Course**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,867	3,579	4,079
Receipts:			
Charges for Services	6,926	6,900	6,900
Membership Dues	25,615	25,600	25,600
Rent	8,075	8,000	8,000
Transfer from General	36,826	50,000	50,000
Reimbursed Expense	789		
Sale of Equipment	537		
Miscellaneous	11		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**78,779**	**90,500**	**90,500**
Resources Available:	**87,646**	**94,079**	**94,579**
Expenditures:			
Personal Services	44,309	54,000	50,000
Contractual Services	8,742	7,500	8,500
Commodities	31,016	28,500	31,500
Capital Outlay			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**84,067**	**90,000**	**90,000**
Unencumbered Cash Balance Dec 31	3,579	4,079	4,579
2022/2023/2024 Budget Authority Amoun	96,289	90,000	90,000

City of Hill City
2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **LE Seizure Trust Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,129	1,129	565
Receipts:			
Other Revenue	0	171	170
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**171**	**170**
Resources Available:	**1,129**	**1,300**	**735**
Expenditures:			
Contractual Services	0	735	735
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**735**	**735**
Unencumbered Cash Balance Dec 31	1,129	565	0
2022/2023/2024 Budget Authority Amoun	735	735	735

City of Hill City
2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	415,237	539,237	465,037
Receipts:			
Transfer from General	50,000	50,000	50,000
Transfer from Sewer Utility	10,000	10,000	10,000
Transfer from Light Utility	64,000	64,000	64,000
Transfer from Water Utility			
Reimbursed Expense			
Sale of Equipment			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**124,000**	**124,000**	**124,000**
Resources Available:	**539,237**	**663,237**	**589,037**
Expenditures:			
Sewer Equipment		83,200	27,500
Police Equipment		80,000	100,000
Administration			
Street			38,200
Electric Fund			227,000
Water Fund			21,700
Parks			
Other Equipment			
Limestone Sign - Power Plant			
Cooling Tower			
Swimming Pool			
Fire			
Recycle Center			
Golf Course		35,000	
Airport			
Cemetery			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**198,200**	**414,400**
Unencumbered Cash Balance Dec 31	539,237	465,037	174,637
2022/2023/2024 Budget Authority Amount	259,329	198,200	414,400

City of Hill City
2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Light Emergency Maintenance**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	95,000	95,000	47,500
Receipts:			
Transfer from Lights			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**95,000**	**95,000**	**47,500**
Expenditures:			
Emergency Maintenance		47,500	47,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**47,500**	**47,500**
Unencumbered Cash Balance Dec 31	95,000	47,500	0
2022/2023/2024 Budget Authority Amoun	47,500	47,500	47,500

City of Hill City

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is to be shown)

2024

Non-Budgeted Funds-A

(1) Fund Name: Ball Complex Light Fund		(2) Fund Name: Airport Grant		(3) Fund Name: Sewer Reserve		(4) Fund Name: Light & Water Surplus		(5) Fund Name: Airport Runway		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	21,506	Cash Balance Jan 1	0	Cash Balance Jan 1	35,276	Cash Balance Jan 1	1,900	Cash Balance Jan 1	415	59,097
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Insurance Proceeds		Federal Aid	61,761	Tfr from Sewer Con		Receipts		FAA		
				Tfr from Sewer Utl	188,059			State Aid		
				KDHE Prin Forgive				General Fund Match		
								Reimbursed Expense		
Total Receipts	0	Total Receipts	61,761	Total Receipts	188,059	Total Receipts	0	Total Receipts	0	249,820
Resources Available:	21,506	Resources Available:	61,761	Resources Available:	223,335	Resources Available:	1,900	Resources Available:	415	308,917
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures		Reimb to Airport Fund	39,823	Contractual Services		Industrial Park Proj		Airport Project		
		Contractural Services	21,938	Capital Outlay						
				KDHE Principal Forgiveness						
				KDHE Principal Payme	98,596					
				KDHE Interest Paymen	35,072					
Total Expenditures	0	Total Expenditures	61,761	Total Expenditures	133,668	Total Expenditures	0	Total Expenditures	0	195,429
Cash Balance Dec 31	21,506	Cash Balance Dec 31	0	Cash Balance Dec 31	89,667	Cash Balance Dec 31	1,900	Cash Balance Dec 31	415	113,488 **
										113,488 **

**Note: These two block figures should agree.

City of Hill City

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is to be shown)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Improvement Project		**Tort Liability**		**Swimming Pool Reserve**		**Housing Grant**		**Ball Complex Project**		
Unencumbered Cash Balance Jan 1	25,548	Unencumbered Cash Balance Jan 1	54,720	Unencumbered Cash Balance Jan 1	78,305	Unencumbered Cash Balance Jan 1	1,966	Unencumbered Cash Balance Jan 1	5,052	Total 165,591
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimb.				Trf from Sewer	6,210	Federal Funds		Donations	210	
				Donations	25					
Total Receipts	0	Total Receipts	0	Total Receipts	6,235	Total Receipts	0	Total Receipts	210	6,445
Resources Available:	25,548	Resources Available:	54,720	Resources Available:	84,540	Resources Available:	1,966	Resources Available:	5,262	172,036
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Water Project		Expenditures:		Expenditures		Grant Exp		Expenditures	5,262	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	5,262	5,262
Cash Balance Dec 31	25,548	Cash Balance Dec 31	54,720	Cash Balance Dec 31	84,540	Cash Balance Dec 31	1,966	Cash Balance Dec 31	0	166,774 **
										166,774 **

**Note: These two block figures should agree.

City of Hill City

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is to be shown)

2024

Non-Budgeted Funds-C

(1) Fund Name: Tree and Park		(2) Fund Name: Cart Path Grants & Donation		(3) Fund Name: BASE Grant Fund		(4) Fund Name: Donation Fund		(5) Fund Name: Reinstatement Fee		
Unencumbered Cash Balance Jan 1	189	Unencumbered Cash Balance Jan 1	9,000	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	2,775	Unencumbered Cash Balance Jan 1	300	12,264
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Receipts		Receipts:		Grants	145,089	Donations		Receipts:	300	
Total Receipts	0	Total Receipts	0	Total Receipts	145,089	Total Receipts	0	Total Receipts	300	145,389
Resources Available:	189	Resources Available:	9,000	Resources Available:	145,089	Resources Available:	2,775	Resources Available:	600	157,653
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures		Expenditures	9,000	Expenditures	44,924	Expenditures		Expenditures		
Total Expenditures	0	Total Expenditures	9,000	Total Expenditures	44,924	Total Expenditures	0	Total Expenditures	0	53,924
Cash Balance Dec 31	189	Cash Balance Dec 31	0	Cash Balance Dec 31	100,165	Cash Balance Dec 31	2,775	Cash Balance Dec 31	600	103,729 **
										103,729 **

**Note: These two block figures should agree.

City of Hill City

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is to be shown)

2024

Non-Budgeted Funds-D

(1) Fund Name: Diversion Fund		(2) Fund Name: Self Insurance Health Claims		(3) Fund Name: Industrial Park Lot Fund		(4) Fund Name: ARPA Fund		(5) Fund Name: Airport Bond & Interest		
Unencumbered Cash Balance Jan 1	730	Unencumbered Cash Balance Jan 1	30,805	Unencumbered Cash Balance Jan 1	7,500	Unencumbered Cash Balance Jan 1	107,589	Unencumbered Cash Balance Jan 1	15,123	Total 161,747
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Diversion Fines	5,363	Contr from General	20,240	Lot Sales		Federal Aid	107,590	Delinquent Tax	236	
		Contr from Emp Ben								
		Contr from Light	19,625							
		Contr from Sewer	3,373							
		Contr from Water	4,705							
Total Receipts	5,363	Total Receipts	47,943	Total Receipts	0	Total Receipts	107,590	Total Receipts	236	161,132
Resources Available:	6,093	Resources Available:	78,748	Resources Available:	7,500	Resources Available:	215,179	Resources Available:	15,359	322,879
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures		Health Claims	43,996	Expenditures:		Project Expenditures				
Total Expenditures	0	Total Expenditures	43,996	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	43,996
Cash Balance Dec 31	6,093	Cash Balance Dec 31	34,752	Cash Balance Dec 31	7,500	Cash Balance Dec 31	215,179	Cash Balance Dec 31	15,359	**278,883** **
										278,883 **

**Note: The two bold yellow figures should agree.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Hill City

will meet on August 21, 2023 at 7:30 PM at City Hall 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 Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate *
General	912,330	73.531	1,183,091	62.315	1,255,752	526,714	67.227
GO Water Debt Service	195,522		180,488		416,644		
Employee Benefits	117,825	4.480	144,200	15.696	146,000	84,495	10.784
Sp Parks and Recreation			61,520		49,820		
Special Highway			125,000		82,500		
Airport	52,923		94,000		30,000		
Capital Improvements	158,623		563,500		275,000		
Light Utility	1,984,731		2,440,107		2,584,484		
Sewer Utility	466,651		410,702		416,757		
Water Utility	596,610		599,800		605,255		
Golf Course	84,067		82,400		78,400		
LE Seizure Trust Fund			735		735		
Equipment Reserve			198,200		414,400		
Light Emergency Mainten			47,500		47,500		
Non-Budgeted Funds-A	195,429						
Non-Budgeted Funds-B	5,262						
Non-Budgeted Funds-C	53,924						
Non-Budgeted Funds-D	43,996						
Totals	4,867,893	78.011	6,131,243	78.011	6,403,246	611,208	78.011
						Revenue Neutral Rate **	72.384
Less: Transfers	1,005,584		760,699		760,699		
Net Expenditure	3,862,309		5,370,544		5,642,547		
Total Tax Levied	525,634		567,121		xxxxxxxxxxxxxxx		
Assessed Valuation	6,736,331		7,269,528		7,834,897		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	0		1,105,000		930,000		
Revenue Bonds	0		0		0		
Other	2,763,146		1,427,398		1,328,802		
Lease Purchase Principal	0		0		0		
Total	2,763,146		2,532,398		2,258,802		

*Tax rates are expressed in mills

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

Aphton K. Griffey

City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF HILL CITY, HEREBY NOTIFIES TH GRAHAM COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRA

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy 78.011 mills. The date of our hearing is August 21, 2023 at 7:30PM and will b City Office in Hill City, Kansas.

_____

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our buc County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 17, 2023.

(Seal)

Aphton K. Griffey
Clerk or Officer of Goverr