State of Kansas
City

2024

CERTIFICATE

To the Clerk of Ellis County, State of Kansas
We, the undersigned, officers of
City of Hays KS
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 | 2024 Adopted Budget: Amount of 2023 Ad Valorem Tax | 2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
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| Allocation of MVT, RVT, 16/20M Veh Tax | | 2 | | | |
| 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 | 18,161,121 | | |
| Debt Service | 10-113 | 8 | 3,159,392 | 1,729,317 | 5.863 |
| Library | 12-1220 | 8 | 1,943,280 | 1,788,595 | 6.000 |
| Library Employee Benefit | 12-16,102 | 9 | 321,710 | 298,099 | 1.011 |
| Airport | 3-113 | 9 | 1,251,316 | 447,149 | 1.516 |
| Public Safety Equipment | 12-110b | 10 | 629,959 | 596,198 | 2.022 |
| Employee Benefit | 12-16,102 | 10 | 5,129,721 | 2,593,101 | 8.791 |
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| | | | | | |
| Special Highway | | 11 | 1,180,515 | | |
| Solid Waste | | 11 | 1,817,036 | | |
| Special Parks & Recreation | | 12 | 691,679 | | |
| Special Alcohol | | 12 | 203,747 | | |
| Convention & Visitors Bureau | | 13 | 1,580,018 | | |
| Storm Water Management | | 13 | 843,917 | | |
| Home Depo Eco Devo | | 14 | 260,000 | | |
| Water Reclamation | | 14 | 5,459,014 | | |
| Water Production | | 15 | 4,772,145 | | |
| Water Conservation | | 15 | 6,281,044 | | |
| R9 | | 16 | 612,233 | | |
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| Non-Budgeted Funds-A | | 17 | | | |
| Non-Budgeted Funds-B | | 18 | | | |
| Non-Budgeted Funds-C | | 19 | | | |
| Non-Budgeted Funds-D | | 20 | | | |
| Totals | | xxxxxx | 54,297,847 | 7,452,459 | 25.203 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 21 | | | |
| RNR Hearing Notice | | | | | 298,097,286 |
| Neighborhood Revitalization | | 22 | | | Nov 1, 2023 Total Assessed Valuation |

Revenue Neutral Rate: 22.571

Assisted by:

Address:

Email:

Attest: November 1, 2023

Bobbi O'Reilly
County Clerk

Governing Body

**CPA Summary**

City of Hays KS

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 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 624,894 | 39,958 | 768 | 255 | 2,281 | 0 |
| Library | 1,603,321 | 102,522 | 1,971 | 653 | 5,852 | 0 |
| Library Employee Benefit | 267,220 | 17,087 | 329 | 109 | 975 | 0 |
| Airport | 400,830 | 25,631 | 493 | 163 | 1,463 | 0 |
| Public Safety Equipment | 534,440 | 34,174 | 657 | 218 | 1,951 | 0 |
| Employee Benefit | 3,250,044 | 207,819 | 3,995 | 1,324 | 11,863 | 0 |
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| | | | | | | |
| TOTAL | 6,680,749 | 427,191 | 8,213 | 2,722 | 24,385 | 0 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 427,191 | | | | |
| County Treas Recreational Vehicle Estimate | | 8,213 | | | |
| County Treas 16/20M Vehicle Estimate | | | 2,721 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 24,385 | |
| County Treas Watercraft Tax Estimate | | | | | 0 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.06394 | | | | |
| Recreational Vehicle Factor | | 0.00123 | | | |
| 16/20M Vehicle Factor | | | 0.00041 | | |
| Commercial Vehicle Factor | | | | 0.00365 | |
| Watercraft Factor | | | | | 0.00000 |

City of Hays KS

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 |
|---|---|---|---|---|---|
| Special Alcohol | General Fund | 53,885 | 136,940 | 110,137 | Commission Approved |
| CVB | General Fund | 139,000 | 163,232 | 156,321 | Commission Approved |
| Sports Complex Reserve | General Fund | 232,895 | 241,030 | 251,096 | Commission Approved |
| Solid Waste | General Fund | 244,610 | 256,351 | 259,000 | KSA 12-825d |
| Stormwater Mgmt | General Fund | 80,996 | 81,000 | 81,000 | KSA 12-825d |
| Water Reclamation | General Fund | 765,000 | 783,000 | 795,961 | KSA 12-825d |
| Water Production & Distribution | General Fund | 561,631 | 618,000 | 632,103 | KSA 12-825d |
| General Fund | New Equipment Reserve | 274,066 | 246,237 | 295,948 | KSA 12-1,117 |
| General Fund | Stormwater Mgmt | 16,500 | 16,500 | 16,500 | Commission Approved |
| General Fund | Special Highway | 200,000 | 200,000 | 200,000 | Commission Approved |
| General Fund | Commission Capital Reserve | 2,530,000 | 7,613,518 | 2,947,384 | Commission Approved |
| Bickle-Schmidt Sprts | New Equipment Reserve | 4,690 | 4,690 | 8,527 | KSA 12-1,117 |
| Public Safety Equipment | New Equipment Reserve | 380,000 | 473,279 | 419,909 | KSA 12-1,117 |
| Special Alcohol | Employee Benefit | - | 32,041 | 33,610 | KSA 12-16,102 |
| CVB | Employee Benefit | 92,990 | 94,273 | 99,360 | KSA 12-16,102 |
| CVB | Special Parks | 75,000 | 75,000 | 75,000 | Commission Approved |
| Sports Complex Reserve | Employee Benefit | 21,507 | 22,147 | 23,067 | KSA 12-16,102 |
| Solid Waste | Employee Benefit | 194,613 | 220,851 | 233,750 | KSA 12-16,102 |
| Stormwater Mgmt | Employee Benefit | 70,720 | 74,221 | 78,250 | KSA 12-16,102 |
| Water Conservation | Employee Benefit | 26,976 | 55,837 | 29,364 | KSA 12-16,102 |
| Water Reclamation | Employee Benefit | 215,033 | 225,831 | 229,792 | KSA 12-16,102 |
| Water Production & Distribution | Employee Benefit | 270,211 | 297,198 | 303,756 | KSA 12-16,102 |
| R9 | Employee Benefit | - | - | 71,326 | |
| Solid Waste | Solid Waste Reserves | 300,000 | 200,000 | 193,226 | KSA 12-1,117 |
| Water Conservation | Water Sales Tax Reserves | 2,341,685 | 3,163,404 | 5,252,466 | KSA 12-825d |
| Water Reclamation | Capital Improvement | 650,000 | 691,665 | 355,951 | KSA 12-1,118 |
| Water Production & Distribution | Capital Improvement | 650,000 | 1,307,792 | 963,161 | KSA 12-1,118 |
| Water Conservation | GF Water Sales Tax | 546,349 | 573,700 | 724,796 | Commission Approved |
| Water Reclamation | New Equipment Reserve | 31,971 | 14,120 | 24,545 | KSA 12-1,117 |
| Water Production & Distribution | New Equipment Reserve | 20,576 | 16,872 | 17,324 | KSA 12-1,117 |
| Water Conservation | New Equipment Reserve | 1,909 | 1,909 | 1,909 | KSA 12-1,117 |
| CVB | New Equipment Reserve | 2,964 | 2,066 | 2,066 | KSA 12-1,117 |
| Stormwater Mgmt | New Equipment Reserve | 45,293 | 45,041 | 34,245 | KSA 12-1,117 |
| Stormwater Mgmt | Stormwater Mgmt Reserves | 300,000 | 266,066 | 267,785 | KSA 12-1,117 |
| Airport | New Equipment Reserve | 24,132 | 42,522 | 53,514 | KSA 12-1,117 |
| Airport | Airport Improvement | 1,050,000 | 458,330 | 389,822 | KSA 12-1,117 |
| Water Production & Distribution | Bond & Interest | 229,530 | 230,230 | 230,720 | KSA 13-1270 |
| Water Reclamation | Bond & Interest | 98,370 | 98,670 | 98,880 | KSA 13-1270 |
| CVB | Debt Service | 337,672 | 339,359 | 341,759 | Commission Approved |
| CVB | Sinking Fund | 74,947 | 68,927 | 75,098 | Commission Approved |
| CVB | CVB Reserves | 350,000 | - | 13,236 | Commission Approved |
| | | | | | |
| | | | | | |
| | **Totals** | 13,505,721 | 19,451,849 | 16,391,664 | |
| | **Adjustments** | | | | |
| | **Adjusted Totals** | 13,505,721 | 19,451,849 | 16,391,664 | |

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

City of Hays KS

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: | | | | | | | | | | | |
| ECO DEVO 2004A | 12/2/2004 | 9/1/2024 | VAR | 2,445,000 | 440,000 | 3/1 & 9/1 | 9/1 | 23,650 | 440,000 | 0 | 0 |
| INTERNAL IMPR 2011A | 9/2/2011 | 9/1/2026 | VAR | 2,220,000 | 610,000 | 3/1 & 9/1 | 9/1 | 19,115 | 145,000 | 15,055 | 150,000 |
| REFUNDING & IMPR 2013A | 7/31/2013 | 9/1/2028 | VAR | 1,245,000 | 260,000 | 3/1 & 9/1 | 9/1 | 8,475 | 40,000 | 7,275 | 40,000 |
| GENERAL OBLIGATION 2015A | 7/1/2015 | 9/1/2030 | VAR | 1,010,000 | 580,000 | 3/1 & 9/1 | 9/1 | 19,748 | 65,000 | 17,798 | 70,000 |
| GENERAL OBLIGATION 2016A | 12/20/2016 | 9/1/2026 | VAR | 5,850,000 | 1,710,000 | 3/1 & 9/1 | 9/1 | 40,325 | 540,000 | 28,175 | 430,000 |
| GENERAL OBLIGATION 2017A | 8/15/2017 | 9/1/2032 | VAR | 1,490,000 | 1,055,000 | 3/1 & 9/1 | 9/1 | 33,875 | 95,000 | 31,025 | 100,000 |
| GEN OBLIGATION UTILITY 2017B | 8/15/2017 | 9/1/2024 | VAR | 2,050,000 | 630,000 | 3/1 & 9/1 | 9/1 | 18,900 | 310,000 | 9,600 | 320,000 |
| GENERAL OBLIGATION 2019A | 5/21/2019 | 9/1/2029 | 3.25 | 65,000 | 48,000 | 3/1 & 9/1 | 9/1 | 1,560 | 6,000 | 1,365 | 6,000 |
| GENERAL OBLIGATION 2021A | 5/11/2021 | 9/1/2046 | VAR | 6,480,000 | 6,355,000 | 3/1 & 9/1 | 9/1 | 149,359 | 190,000 | 141,759 | 200,000 |
| GENERAL OBLIGATION 2023A | 7/20/2023 | 9/1/2043 | 5.50 | 455,000 | 0 | 3/1 & 9/1 | 9/1 | 0 | 0 | 23,513 | 11,000 |
| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **11,688,000** | | | **315,007** | **1,831,000** | **275,565** | **1,327,000** |
| Revenue Bonds: | | | | | | | | | | | |
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| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| KWPC Revolving Loan | 8/27/2015 | 3/1/2038 | 2.02 | 30,260,000 | 24,284,996 | 3/1 & 9/1 | 3/1 & 9/1 | 483,911 | 1,323,523 | 513,587 | 1,353,737 |
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| **Total Other** | | | | | **24,284,996** | | | **483,911** | **1,323,523** | **513,587** | **1,353,737** |
| **Total Indebtedness** | | | | | **35,972,996** | | | **798,918** | **3,154,523** | **789,152** | **2,680,737** |

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

**Budgeted Year: 2024**

Library found in: City of Hays KS
Ellis County

As provided in KSA 79-2553 *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 2023 | Proposed Year 2024 |
|---|---|---|
| Ad Valorem | $1,603,321 | $1,788,595 |
| Delinquent Tax | $0 | $0 |
| Motor Vehicle Tax | $116,269 | $102,522 |
| Recreational Vehicle Tax | $2,246 | $1,971 |
| 16/20M Vehicle Tax | $781 | $653 |
| LAVTR | $0 | $0 |
| | $0 | $0 |
| TOTAL TAXES | $1,722,617 | $1,893,741 |
| Difference in Total Taxes: | $171,124 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $262,675,151 | $298,099,243 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 6 | 6.000 |
| Difference in Levy Rate: | 0.000 | |
| 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.

City of Hays KS 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 | 4,273,978 | 5,149,496 | 1,609,242 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxx |
| **LOCAL SALES TAX** | 10,324,983 | 10,804,721 | 11,159,359 |
| **LOCAL ALCOHOLIC LIQUOR TAX** | 172,158 | 171,000 | 176,363 |
| **FRANCHISE FEES** | 1,398,022 | 1,800,000 | 1,980,000 |
| **CMB & LIQUOR LICENSES** | 11,150 | 9,950 | 10,149 |
| **BUSINESS LICENSES & PERMITS** | 20,658 | 18,800 | 19,175 |
| **OTHER LICENSES** | 680 | 510 | 600 |
| **BUILDING PERMITS** | 88,278 | 83,000 | 84,660 |
| **PET LICENSES** | 13,756 | 14,600 | 14,600 |
| **FEDERAL AID** | 742,258 | 1,301,833 | 0 |
| **STATE GOVERNMENT GRANTS** | 3,849 | 1,978 | 0 |
| **GRAVE OPENING** | 4,855 | 4,300 | 4,400 |
| **COURT COSTS** | 207,595 | 172,000 | 175,440 |
| **UTV REGISTRATIONS** | 3,400 | 3,400 | 3,400 |
| **ANIMAL CONTROL REVENUE** | 1,955 | 2,025 | 2,200 |
| **GOLF COURSE REVENUE** | 351,022 | 390,558 | 398,369 |
| **COURT FINES** | 373,334 | 406,000 | 414,000 |
| **COURT-APPOINTED REIMBURSEMENT** | 2,656 | 392 | 0 |
| **INTEREST ON INVESTMENTS** | 38,332 | 150,000 | 411,000 |
| **RENTALS** | 0 | 1,224 | 1,224 |
| **MISCELLANEOUS REVENUE** | 172,488 | 192,000 | 198,000 |
| **SALE OF CEMETERY LOTS** | 10,670 | 6,120 | 9,900 |
| **TRANSFER FROM SPECIAL ALCOHOL** | 53,885 | 136,940 | 110,137 |
| **TRANSFER FROM CVB** | 139,000 | 163,232 | 156,321 |
| **TRANSFER FROM SPORTS COMPLEX R** | 232,895 | 241,030 | 251,096 |
| **TRANSFER FROM WATER RECLAMATIC** | 765,000 | 783,000 | 795,961 |
| **TRANSFER FROM WATER PRODUCTIOI** | 561,631 | 618,000 | 632,103 |
| **TRANSFER FROM WATER SALES TAX** | 546,349 | 573,700 | 724,796 |
| **TRANSFER FROM SOLID WASTE** | 244,610 | 256,351 | 259,000 |
| **TRANSFER FROM STORMWATER MGMT** | 80,996 | 81,000 | 81,000 |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **16,566,465** | **18,387,664** | **18,073,253** |
| **Resources Available:** | **20,840,443** | **23,537,160** | **19,682,495** |



City of Hays KS

**FUND PAGE - GENERAL**

| Adopted Budget General | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| **Resources Available:** | 20,840,443 | 23,537,160 | 19,682,495 |
| Expenditures: | | | |
| CITY COMMISSION | 2,555,265 | 7,601,478 | 2,995,909 |
| CITY MANAGER | 477,668 | 562,215 | 599,549 |
| HUMAN RESOURCES | 216,675 | 255,464 | 274,628 |

| | | | |
|---|---|---|---|
| INFORMATION TECHNOLOGY | 743,055 | 835,198 | 958,292 |
| PROJECT MANAGEMENT | 181,788 | 181,773 | 168,172 |
| COMMUNICATIONS | 631,785 | 726,810 | 730,000 |
| CITY ATTORNEY | 117,851 | 142,000 | 152,000 |
| FINANCE/CITY CLERK | 441,095 | 473,125 | 519,779 |
| INTERGOVERNMENTAL ACCOUNT | 914,833 | 938,100 | 975,500 |
| TRANSFERS | 490,566 | 462,737 | 512,448 |
| POLICE DEPARTMENT | 2,654,406 | 3,071,709 | 3,234,344 |
| MUNICIPAL COURT | 166,755 | 121,312 | 131,734 |
| PUBLIC WORKS - GENERAL ADMINIST | 182,838 | 227,854 | 223,369 |
| SERVICE DIVISION | 854,065 | 988,303 | 1,080,345 |
| PLANNING & DEVELOPMENT | 311,842 | 323,308 | 345,823 |
| FLEET MAINTENANCE | 740,129 | 741,159 | 774,372 |
| FIRE DEPARTMENT | 1,609,565 | 1,790,735 | 1,866,578 |
| PARKS & PLAYGROUNDS | 1,116,738 | 1,175,109 | 1,240,659 |
| GOLF COURSE | 423,233 | 433,948 | 457,356 |
| SWIMMING POOL | 140,019 | 142,100 | 145,800 |
| BALLFIELD MAINTENANCE | 28,198 | 33,250 | 38,400 |
| CEMETERY | 15,897 | 18,900 | 18,700 |
| BICKLE-SCHMIDT SPORTS COMPLEX | 222,045 | 231,331 | 252,364 |
| SOCIAL SERVICES | 168,000 | 170,000 | 170,000 |
| ECONOMIC DEVELOPMENT | 286,636 | 280,000 | 295,000 |
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| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **15,690,947** | **21,927,918** | **18,161,121** |
| Unencumbered Cash Balance Dec 31 | 5,149,496 | 1,609,242 | xxxxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 15,791,666 | 21,927,918 | 18,161,121 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 18,161,121 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 0 |

| **CPA Summary** |
|---|
| |

City of Hays KS 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Debt Service** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 172,528 | 158,414 | 82,922 |
| Receipts: | | | |
| Ad Valorem Tax | 646,117 | 624,894 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 7,106 | 0 | 0 |
| Motor Vehicle Tax | 75,667 | 52,803 | 39,958 |
| Recreational Vehicle Tax | 1,415 | 1,020 | 768 |
| 16/20M Vehicle Tax | 353 | 355 | 255 |
| Commercial Vehicle Tax | 4,335 | 2,934 | 2,281 |
| Watercraft Tax | | | 0 |
| Special Assessment | 487,996 | 328,435 | 421,379 |
| TIF | (8,736) | -8,994 | 0 |
| Transfer from CVB | 337,672 | 339,359 | 341,759 |
| Transfer from Water/Sewer Funds | 327,900 | 328,900 | 329,600 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | (2,954) | -2,842 | -8,847 |
| Miscellaneous | | | 220,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,876,871** | **1,666,864** | **1,347,153** |
| **Resources Available:** | **2,049,399** | **1,825,278** | **1,430,075** |
| Expenditures: | | | |
| Cash Basis Reserve | 0 | 60,000 | 160,000 |
| Bond Principal | 1,501,000 | 1,391,000 | 1,331,000 |
| Interest Coupons | 389,985 | 291,356 | 276,439 |
| Temporary Notes | | | 1,391,953 |
| | | | |
| | | | |
| Cash Basis Reserve (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellanous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,890,985** | **1,742,356** | **3,159,392** |
| Unencumbered Cash Balance Dec 31 | 158,414 | 82,922 | xxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 1,950,985 | 1,742,356 | 3,159,392 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 3,159,392 |
| | | Tax Required | 1,729,317 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 1,729,317 |

| Adopted Budget **Library** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 115,695 | 102,166 | 53,404 |
| Receipts: | | | |
| Ad Valorem Tax | 1,422,583 | 1,603,321 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 14,424 | | |
| Motor Vehicle Tax | 148,091 | 116,269 | 102,522 |
| Recreational Vehicle Tax | 2,769 | 2,246 | 1,971 |
| 16/20M Vehicle Tax | 694 | 781 | 653 |
| Commercial Vehicle Tax | 8,484 | 6,461 | 5,852 |
| Watercraft Tax | | | 0 |
| TIF | (19,235) | -39,109 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | (6,505) | -7,300 | -9,717 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,571,305** | **1,682,669** | **101,281** |
| **Resources Available:** | **1,687,000** | **1,784,835** | **154,685** |
| Expenditures: | | | |
| Other Contractual Services | 1,584,834 | 1,731,431 | 1,943,280 |
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| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,584,834** | **1,731,431** | **1,943,280** |
| Unencumbered Cash Balance Dec 31 | 102,166 | 53,404 | xxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 1,584,834 | 1,731,431 | 1,943,280 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,943,280 |
| | | Tax Required | 1,788,595 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 1,788,595 |

| **CPA Summary** |
|---|
| |

City of Hays KS 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Library Employee Benefit** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 19,289 | 14,552 | 6,730 |
| Receipts: | | | |
| Ad Valorem Tax | 236,939 | 267,220 | xxxxxxxxxxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,012 | 0 | 0 |
| Motor Vehicle Tax | 19,759 | 19,378 | 17,087 |
| Recreational Vehicle Tax | 369 | 374 | 329 |
| 16/20M Vehicle Tax | 85 | 130 | 109 |
| Commercial Vehicle Tax | 1,132 | 1,077 | 975 |
| Watercraft Tax | | | 0 |
| TIF | -3,204 | -5,084 | 0 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -1,083 | -1,217 | -1,619 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **256,009** | **281,878** | **16,881** |
| **Resources Available:** | **275,298** | **296,430** | **23,611** |
| Expenditures: | | | |
| Other Contractual Services | 260,746 | 289,700 | 321,710 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **260,746** | **289,700** | **321,710** |
| Unencumbered Cash Balance Dec 31 | 14,552 | 6,730 | xxxxxxxxxxxxxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 260,746 | 289,700 | 321,710 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 321,710 |
| | | Tax Required | 298,099 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 298,099 |

| Adopted Budget **Airport** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 657,378 | 35,443 | 6,517 |
| Receipts: | | | |
| Ad Valorem Tax | 355,528 | 400,830 | xxxxxxxxxxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,518 | 0 | 0 |
| Motor Vehicle Tax | 37,696 | 29,067 | 25,631 |
| Recreational Vehicle Tax | 705 | 561 | 493 |
| 16/20M Vehicle Tax | 177 | 195 | 163 |
| Commercial Vehicle Tax | 2,160 | 1,615 | 1,463 |
| Watercraft Tax | | | 0 |
| Federal Aid | 470,283 | 628,695 | 559,929 |
| TIF | -4,807 | -7,627 | 0 |
| Business Licenses | 4,400 | 4,950 | 4,400 |
| Landing Fees | 14,453 | 15,000 | 18,000 |
| Rentals | 69,801 | 85,000 | 100,000 |
| Farming Leases | 19,810 | 22,000 | 22,000 |
| Airport Fuel Sales | 48,873 | 53,000 | 53,000 |
| Neighborhood Revitalization Rebate | -1,626 | -1,825 | -2,429 |
| Miscellaneous | 16,338 | 10,000 | 15,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,037,309** | **1,241,461** | **797,650** |
| **Resources Available:** | **1,694,687** | **1,276,904** | **804,167** |
| Expenditures: | | | |
| SALARIES | 270438 | 305364 | 318754 |
| OVERTIME | 1740 | 7280 | 7280 |
| SEASONAL/PART-TIME | 39315 | 54891 | 57446 |
| OTHER CONTRACTUAL SERVICES | 49520 | 72000 | 75000 |
| UNIFORMS | 1472 | 5000 | 5000 |
| CONTINGENCY | 0 | 50000 | 50000 |
| COMMUNICATION | 3357 | 6000 | 6000 |
| TRAVEL & TRAINING | 4256 | 15000 | 15000 |
| GENERAL SUPPLIES & MATERIALS | 100223 | 120000 | 120000 |
| NATURAL GAS | 12168 | 13000 | 13500 |
| ELECTRICITY | 34,778 | 41,000 | 42,000 |
| REPAIRS TO BLDGS & STRUCTURES | 59,594 | 80,000 | 80,000 |
| NEW EQUIPMENT | 8,251 | 0 | 18,000 |
| TRANSFER TO NEW EQUIPMENT RESERVE | 24,132 | 42,522 | 53,514 |
| TRANSFER TO AIRPORT IMPROVEMENT | 1,050,000 | 458,330 | 389,822 |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 1,659,244 | 1,270,387 | 1,251,316 |

City of Hays KS 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Public Safety Equipment** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 11,919 | 48,972 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 474,116 | 534,440 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 4,878 | | |
| Motor Vehicle Tax | 50,245 | 38,756 | 34,174 |
| Recreational Vehicle Tax | 939 | 749 | 657 |
| 16/20M Vehicle Tax | 237 | 260 | 218 |
| Commercial Vehicle Tax | 2,879 | 2,154 | 1,951 |
| Watercraft Tax | | | 0 |
| TIF | -6,410 | -10,169 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -2,168 | -2,433 | -3,239 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **524,716** | **563,757** | **33,761** |
| **Resources Available:** | **536,635** | **612,729** | **33,761** |
| Expenditures: | | | |
| New Equipment | 107,663 | 139,450 | 204,350 |
| Transfer to New Equipment Reserve | 380,000 | 473,279 | 425,609 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **487,663** | **612,729** | **629,959** |
| Unencumbered Cash Balance Dec 31 | 48,972 | 0 | xxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 505,922 | 613,870 | 629,959 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 629,959 |
| | | Tax Required | 596,198 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 596,198 |

| Adopted Budget **Employee Benefit** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,763,442 | 1,592,692 | 1,160,547 |
| Receipts: | | | |
| Ad Valorem Tax | 2,791,992 | 3,250,044 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 29,037 | | |
| Motor Vehicle Tax | 296,656 | 228,178 | 207,819 |
| Recreational Vehicle Tax | 5,547 | 4,408 | 3,995 |
| 16/20M Vehicle Tax | 1,411 | 1,532 | 1,324 |
| Commercial Vehicle Tax | 16,996 | 12,679 | 11,863 |
| Watercraft Tax | | | 0 |
| TIF | -37,750 | -64,716 | |
| TRANSFER FROM SPECIAL ALCOHOL | 0 | 32,041 | 33,610 |
| TRANSFER FROM CVB | 92,990 | 94,273 | 99,360 |
| TRANSFER FROM SPORTS COMPLEX RES | 21,507 | 22,147 | 23,067 |
| TRANSFER FROM WATER RECLAMATION | 215,033 | 225,831 | 229,792 |
| TRANSFER FROM WATER | 270,211 | 297,198 | 303,756 |
| TRANSFER FROM SOLID WASTE | 194,613 | 220,851 | 233,750 |
| TRANSFER FROM STORMWATER | 70,720 | 74,221 | 78,250 |
| TRANSFER FROM WATER CONSERVATION | 26,976 | 55,837 | 29,364 |
| TRANSFER FROM R9 | 0 | 0 | 71,326 |
| Interest on Idle Funds | 9,837 | 23,446 | 64,233 |
| Neighborhood Revitalization Rebate | -12,766 | -14,795 | -15,436 |
| Miscellaneous | 40,888 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **4,033,898** | **4,463,175** | **1,376,073** |
| **Resources Available:** | **5,797,340** | **6,055,867** | **2,536,620** |
| Expenditures: | | | |
| HEALTH INSURANCE | 1663711 | 2046000 | 1958000 |
| SOCIAL SECURITY | 778,771 | 902,009 | 895,400 |
| EMPLOYEE RETIREMENT | 1,479,502 | 1,668,494 | 1,792,217 |
| UNEMPLOYMENT COMPENSATION | 32,658 | 12,256 | 12,154 |
| WORKERS' COMPENSATION | 194,520 | 209,284 | 236,207 |
| OTHER CONTRACTUAL SERVICES | 50,870 | 57,277 | 55,743 |
| CONTINGENCY | 4,616 | 0 | 180,000 |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **4,204,648** | **4,895,320** | **5,129,721** |
| Unencumbered Cash Balance Dec 31 | 1,592,692 | 1,160,547 | xxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 4,912,380 | 5,640,758 | 5,129,721 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 5,129,721 |
| | | Tax Required | 2,593,101 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 2,593,101 |

**CPA Summary**

City of Hays KS 2024

**FUND PAGE FOR FUNDS WITH NO TAX LEV**

| Adopted Budget **Special Highway** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 391,497 | 525,872 | 84,725 |
| Receipts: | | | |
| State of Kansas Gas Tax | 562,835 | 565,480 | 561,290 |
| County Transfers Gas | | 0 | 0 |
| Federal Aid | 379,289 | 257,340 | 260,000 |
| Connecting Link | 74,600 | 74,500 | 74,500 |
| Transfers | 200,000 | 200,000 | 200,000 |
| Miscellaneous | 12,962 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,229,686** | **1,097,320** | **1,095,790** |
| **Resources Available:** | **1,621,183** | **1,623,192** | **1,180,515** |
| Expenditures: | | | |
| Contingency | 48,394 | 50,000 | 50,000 |
| Projects | 1,046,917 | 1,488,467 | 1,130,515 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,095,311** | **1,538,467** | **1,180,515** |
| Unencumbered Cash Balance Dec 31 | 525,872 | 84,725 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 1,116,722 | 1,586,888 | 1,180,515 |

Adopted Budget

| **Solid Waste** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 74,460 | 152,852 | 73,681 |
| Receipts: | | | |
| Refuse | 1,666,986 | 1,692,188 | 1,726,197 |
| Yard Waste Tags | 536 | 600 | 600 |
| | | | |
| | | | |
| Interest on Idle Funds | 2,459 | 5,900 | 16,058 |
| Miscellaneous | 51,012 | 500 | 500 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,720,993** | **1,699,188** | **1,743,355** |
| **Resources Available:** | **1,795,453** | **1,852,040** | **1,817,036** |
| Expenditures: | | | |
| SALARIES | 423,044 | 499,027 | 527,230 |
| OVERTIME | 9,275 | 7,280 | 7,280 |
| OTHER CONTRACTUAL SERVICES | 426,533 | 485,000 | 485,000 |
| UNIFORMS | 3,862 | 4,500 | 4,500 |
| UTILITY - WATER | 510 | 600 | 600 |
| EQUIPMENT EXPENSE | 6,736 | 10,000 | 12,000 |
| CONTINGENCY | 0 | 50,000 | 50,000 |
| COMMUNICATION | 1,303 | 1,900 | 1,900 |
| LEGAL PUBLICATIONS & PRINTING | 875 | 3,000 | 2,500 |
| TRAVEL & TRAINING | 1,559 | 1,300 | 1,500 |
| OFFICE SUPPLIES | 358 | 550 | 550 |
| GENERAL SUPPLIES & MATERIALS | 16,590 | 24,000 | 24,000 |
| NATURAL GAS | 5,141 | 5,000 | 5,000 |
| ELECTRICITY | 3,226 | 5,000 | 5,000 |
| REPAIRS TO BLDGS & STRUCTURES | 4,366 | 4,000 | 4,000 |
| TRANSFER TO GENERAL FUND | 244,610 | 256,351 | 259,000 |
| TRANSFER TO EMPLOYEE BENEFIT | 194,613 | 220,851 | 233,750 |
| TRANSFER TO RESERVES | 300,000 | 200,000 | 193,226 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,642,601** | **1,778,359** | **1,817,036** |
| Unencumbered Cash Balance Dec 31 | 152,852 | 73,681 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 1,668,052 | 1,925,863 | 1,817,036 |

| **CPA Summary** |
|---|
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City of Hays KS 2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Parks & Recreation** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 88,391 | 191,130 | 240,316 |
| Receipts: | | | |
| Local Alcoholic Liquor Tax | 172,158 | 164,550 | 176,363 |
| Federal Aid | 30,189 | 0 | 0 |
| Donations | 50 | 0 | 0 |
| Transfers | 75,000 | 75,000 | 275,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | 26,395 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **303,792** | **239,550** | **451,363** |
| **Resources Available:** | **392,183** | **430,680** | **691,679** |
| Expenditures: | | | |
| Projects | 201,053 | 190,364 | 691,679 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **201,053** | **190,364** | **691,679** |
| Unencumbered Cash Balance Dec 31 | 191,130 | 240,316 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 260,135 | 370,245 | 691,679 |

Adopted Budget

| **Special Alcohol** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 33,542 | 91,815 | 27,384 |
| Receipts: | | | |
| Local Alcoholic Liquor Tax | 172,158 | 164,550 | 176,363 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **172,158** | **164,550** | **176,363** |
| **Resources Available:** | **205,700** | **256,365** | **203,747** |
| Expenditures: | | | |
| Contractual | 60,000 | 60,000 | 60,000 |
| Transfers | 53,885 | 168,981 | 143,747 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **113,885** | **228,981** | **203,747** |
| Unencumbered Cash Balance Dec 31 | 91,815 | 27,384 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 113,885 | 229,207 | 203,747 |

**CPA Summary**

City of Hays KS 2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Convention & Visitors Bureau** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 403,077 | 222,197 | 107,941 |
| Receipts: | | | |
| TGT | 1,444,210 | 1,429,000 | 1,459,000 |
| Federal Aid | 61,758 | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 17,879 | 13,077 | 13,077 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,523,847** | **1,442,077** | **1,472,077** |
| **Resources Available:** | **1,926,924** | **1,664,274** | **1,580,018** |
| Expenditures: | | | |
| SALARIES | 254,173 | 271,624 | 286,326 |
| OVERTIME | 2,117 | 2,500 | 2,500 |
| SEASONAL/PART-TIME | 4,189 | 8,000 | 8,000 |
| INTERNSHIP | 6,294 | 14,260 | 14,260 |
| OTHER CONTRACTUAL SERVICES | 53,591 | 65,000 | 65,000 |
| CONTINGENCY | 500 | 40,000 | 35,000 |
| COMMUNICATION | 7,142 | 8,726 | 8,726 |
| PROMOTIONS | 16,532 | 20,000 | 20,000 |
| HOSPITALITY | 20,412 | 17,000 | 17,000 |
| LEGAL PUBLICATIONS & PRINTING | 14,224 | 19,000 | 19,000 |
| ADVERTISING | 110,588 | 125,000 | 125,000 |
| AIRPORT MARKETING | 17,604 | 35,000 | 35,000 |
| WEBSITE | 5,845 | 6,200 | 6,200 |
| TRAVEL & TRAINING | 17,183 | 16,000 | 18,000 |
| OFFICE SUPPLIES | 4,610 | 5,000 | 5,000 |
| GENERAL SUPPLIES & MATERIALS | 988 | 5,000 | 5,000 |
| NATURAL GAS | 1,296 | 1,500 | 1,500 |
| ELECTRICITY | 6,838 | 10,000 | 10,000 |
| REPAIRS TO BLDGS & STRUCTURES | 1,203 | 5,000 | 5,000 |
| PROJECTS | 0 | 28,000 | 20,000 |
| OUTSIDE AGENCIES | 86,825 | 110,666 | 108,666 |
| TRANSFER TO SPECIAL PARKS | 75,000 | 75,000 | 75,000 |
| TRANSFER TO GENERAL FUND | 139,000 | 163,232 | 156,321 |
| TRANSFER TO EMPLOYEE BENEFIT | 92,990 | 94,273 | 99,360 |
| TRANSFER TO NEW EQUIP RESERVE | 2,964 | 2,066 | 2,066 |
| TRANSFER TO DEBT SERVICE | 337,672 | 339,359 | 341,759 |
| TRANSFER TO SINKING FUND | 74,947 | 68,927 | 75,098 |
| TRANSFER TO CVB RESERVES | 350,000 | 0 | 15,236 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,704,727** | **1,556,333** | **1,580,018** |
| Unencumbered Cash Balance Dec 31 | 222,197 | 107,941 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 1,773,567 | 1,661,133 | 1,580,018 |

Adopted Budget

| **Storm Water Management** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 22,682 | 31,264 | 17,417 |
| Receipts: | | | |
| Fees | 807,953 | 810,000 | 810,000 |
| Transfers | 16,500 | 16,500 | 16,500 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | -26,285 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **798,168** | **826,500** | **826,500** |
| **Resources Available:** | **820,850** | **857,764** | **843,917** |
| Expenditures: | | | |
| SALARIES | 165,846 | 175,086 | 182,572 |
| OVERTIME | 1,258 | 2,500 | 2,500 |
| SEASONAL/PART-TIME | 9,187 | 21,693 | 22,225 |
| PROFESSIONAL SERVICES | 12,839 | 30,000 | 30,000 |
| OTHER CONTRACTUAL SERVICES | 16,726 | 20,000 | 20,000 |
| UNIFORMS | 966 | 1,300 | 1,400 |
| CONTINGENCY | 27,808 | 50,000 | 50,000 |
| COMMUNICATION | 642 | 940 | 940 |
| TRAVEL & TRAINING | 78 | 2,500 | 3,000 |
| OFFICE SUPPLIES | 0 | 0 | 0 |
| GENERAL SUPPLIES & MATERIALS | 27,227 | 70,000 | 70,000 |
| NEW EQUIPMENT | 30,000 | 0 | 0 |
| PROJECTS | 0 | 0 | 0 |
| TRANSFER TO GENERAL FUND | 80,996 | 81,000 | 81,000 |
| TRANSFER TO EMPLOYEE BENEFIT | 70,720 | 74,221 | 78,250 |
| TRANSFER TO NEW EQUIP RESERVE | 45,293 | 45,041 | 34,245 |
| TRANSFER TO STORMWATER RESERVI | 300,000 | 266,066 | 267,785 |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **789,586** | **840,347** | **843,917** |
| Unencumbered Cash Balance Dec 31 | 31,264 | 17,417 | 0 |
| 2022/2023/2024 Budget Authority Amount | 846,449 | 841,889 | 843,917 |

| **CPA Summary** |
|---|
| |

City of Hays KS 2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Home Depo Eco Devo** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 452,872 | 753,302 | 260,000 |
| Receipts: | | | |
| TIF | 324,005 | 160,858 | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **324,005** | **160,858** | **0** |
| **Resources Available:** | **776,877** | **914,160** | **260,000** |
| Expenditures: | | | |
| Bond Principal | 0 | 640,000 | 0 |
| Interest Coupons | 23,575 | 14,160 | 0 |
| Fund Close | 0 | 0 | 260,000 |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **23,575** | **654,160** | **260,000** |
| Unencumbered Cash Balance Dec 31 | 753,302 | 260,000 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 234,250 | 654,245 | 260,000 |

Adopted Budget

| **Water Reclamation** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 636,440 | 713,540 | 563,741 |
| Receipts: | | | |
| Charges | 5,175,684 | 5,202,000 | 5,306,040 |
| Penalty | 21,471 | 18,000 | 19,000 |
| | | | |
| | | | |
| Interest on Idle Funds | 8,853 | 23,446 | 64,233 |
| Miscellaneous | 18,041 | 6,000 | 6,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **5,224,049** | **5,249,446** | **5,395,273** |
| **Resources Available:** | **5,860,489** | **5,962,986** | **5,959,014** |
| Expenditures: | | | |
| SALARIES | 515,537 | 585,193 | 604,483 |
| OVERTIME | 3,669 | 10,000 | 10,000 |
| SEASONAL/PART-TIME | 20,736 | 22,443 | 23,579 |
| PROFESSIONAL SERVICES | 24,610 | 35,000 | 35,000 |
| OTHER CONTRACTUAL SERVICES | 48,901 | 45,000 | 50,000 |
| UNIFORMS | 6,554 | 6,400 | 6,400 |
| EQUIPMENT EXPENSE | 53,630 | 75,000 | 75,000 |
| CONTINGENCY | 26,691 | 50,000 | 50,000 |
| COMMUNICATION | 15,750 | 11,000 | 16,500 |
| TRAVEL & TRAINING | 4,934 | 8,000 | 8,000 |
| OFFICE SUPPLIES | 205 | 600 | 600 |
| GENERAL SUPPLIES & MATERIALS | 37,816 | 35,000 | 42,000 |
| NATURAL GAS | 14,147 | 20,000 | 20,000 |
| ELECTRICITY | 275,064 | 285,000 | 290,000 |
| CHEMICALS | 184,696 | 230,000 | 230,000 |
| REPAIRS & MAINTENANCE | 272,312 | 300,000 | 335,000 |
| PROJECTS | 14,000 | 0 | 290,000 |
| PRINCIPAL & INT. REVOLVING LOAN | 1,867,323 | 1,867,323 | 1,867,323 |
| PRINCIPAL - UTILITY BOND PAYMENT | 90,000 | 93,000 | 96,000 |
| INTEREST - UTILITY BOND PAYMENT | 8,370 | 5,670 | 2,880 |
| TRANSFER TO CAPITAL IMPROVEMENT | 650,000 | 691,665 | 355,951 |
| TRANSFER TO GENERAL FUND | 765,000 | 783,000 | 795,961 |
| TRANSFER TO EMPLOYEE BENEFIT | 215,033 | 225,831 | 229,792 |
| TRANSFER TO NEW EQUIP RESERVE | 31,971 | 14,120 | 24,545 |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **5,146,949** | **5,399,245** | **5,459,014** |
| Unencumbered Cash Balance Dec 31 | 713,540 | 563,741 | 500,000 |
| 2022/2023/2024 Budget Authority Amount: | 5,270,252 | 5,430,054 | 5,459,014 |

**CPA Summary**

City of Hays KS 2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Water Production** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 902,596 | 1,350,790 | 927,471 |
| Receipts: | | | |
| Sales | 3,583,315 | 3,584,095 | 3,639,116 |
| Taps | 41,631 | 29,000 | 30,000 |
| Penalty | 21,519 | 20,000 | 20,000 |
| Conservation Rate | 530,727 | 535,934 | 574,902 |
| Violations | 850 | 0 | 0 |
| Interest on Idle Funds | 7,539 | 25,791 | 70,656 |
| Miscellaneous | 28034 | 10000 | 10000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **4,213,615** | **4,204,820** | **4,344,674** |
| **Resources Available:** | **5,116,211** | **5,555,610** | **5,272,145** |
| Expenditures: | | | |
| SALARIES | 611,864 | 684,973 | 714,317 |
| OVERTIME | 40,822 | 38,480 | 39,634 |
| SEASONAL/PART-TIME | 24,921 | 33,390 | 35,080 |
| PROFESSIONAL SERVICES | 27,324 | 30,000 | 30,000 |
| OTHER CONTRACTUAL SERVICES | 102,387 | 135,000 | 135,000 |
| UNIFORMS | 8,640 | 9,104 | 9,250 |
| EQUIPMENT EXPENSE | 185,318 | 160,000 | 200,000 |
| CONTINGENCY | 16,449 | 50,000 | 50,000 |
| COMMUNICATION | 42,940 | 50,000 | 50,000 |
| LEGAL PUBLICATIONS & PRINTING | 432 | 600 | 600 |
| TRAVEL & TRAINING | 6,317 | 8,500 | 8,500 |
| OFFICE SUPPLIES | 841 | 1,500 | 1,500 |
| GENERAL SUPPLIES & MATERIALS | 86,789 | 80,000 | 90,000 |
| NATURAL GAS | 10,953 | 12,000 | 9,500 |
| ELECTRICITY | 199,456 | 228,000 | 205,000 |
| CHEMICALS | 406,932 | 415,000 | 590,000 |
| REPAIRS & MAINTENANCE | 8,416 | 30,000 | 30,000 |
| WATER TAPS, HYDRANTS, METERS | 165,056 | 175,000 | 200,000 |
| PROJECTS | 70,465 | 0 | 210,000 |
| INTEREST ON METER DEPOSITS | 1,094 | 1,000 | 1,200 |
| CLEAN DRINKING WATER FEE | 16,057 | 15,500 | 15,500 |
| PRINCIPAL - UTILITY BOND PAYMENT | 210,000 | 217,000 | 224,000 |
| INTEREST - UTILITY BOND PAYMENT | 19,530 | 13,230 | 6,720 |
| TRANSFER TO CAPITAL IMPROVEMENT | 650,000 | 1,307,792 | 963,161 |
| TRANSFER TO GENERAL FUND | 561,631 | 618,000 | 632,103 |
| TRANSFER TO EMPLOYEE BENEFIT | 270,211 | 297,198 | 303,756 |
| TRANSFER TO NEW EQUIP RESERVE | 20,576 | 16,872 | 17,324 |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **3,765,421** | **4,628,139** | **4,772,145** |
| Unencumbered Cash Balance Dec 31 | 1,350,790 | 927,471 | 500,000 |
| 2022/2023/2024 Budget Authority Amount: | 3,819,280 | 4,629,358 | 4,772,145 |

Adopted Budget

| **Water Conservation** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 638,143 | 1,413,997 | 1,558,794 |
| Receipts: | | | |
| Sales Tax | 3,777,165 | 3,909,366 | 3,437,592 |
| R9 | 24,582 | 21,772 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | 182,679 | 468,921 | 1,284,658 |
| Miscellaneous | 1,734 | 206 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **3,986,160** | **4,400,265** | **4,722,250** |
| **Resources Available:** | **4,624,303** | **5,814,262** | **6,281,044** |
| Expenditures: | | | |
| SALARIES | 71,229 | 207,668 | 80,446 |
| OTHER CONTRACTUAL SERVICES | 2,500 | 3,300 | 3,300 |
| UNIFORMS | 180 | 250 | 250 |
| GRANT FUNDING | 0 | 5,000 | 5,000 |
| COMMUNICATION | 388 | 700 | 4,063 |
| LEGAL PUBLICATIONS & PRINTING | 1,014 | 2,000 | 2,000 |
| TRAVEL & TRAINING | 2,042 | 2,450 | 2,450 |
| GENERAL SUPPLIES & MATERIALS | 5,813 | 4,250 | 5,000 |
| R9 RANCH EXPENDITURES | 90,719 | 50,000 | 0 |
| PROJECTS | 119,502 | 185,000 | 170,000 |
| TRANSFER TO SALES TAX RESERVE | 2,341,685 | 3,163,404 | 5,252,466 |
| TRANSFER TO GEN. FUND - WATER SALES | 546,349 | 573,700 | 724,796 |
| TRANSFER TO EMPLOYEE BENEFIT | 26,976 | 55,837 | 29,364 |
| TRANSFER TO NEW EQUIP RESERVE | 1,909 | 1,909 | 1,909 |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **3,210,306** | **4,255,468** | **6,281,044** |
| Unencumbered Cash Balance Dec 31 | 1,413,997 | 1,558,794 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 3,210,306 | 4,255,468 | 6,281,044 |

**CPA Summary**

City of Hays KS 2024

**FUND PAGE FOR FUNDS WITH NO TAX LEV**

| Adopted Budget **R9** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Sales Tax | 0 | 0 | 590,461 |
| R9 | 0 | 0 | 21,772 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **612,233** |
| **Resources Available:** | **0** | **0** | **612,233** |
| Expenditures: | | | |
| SALARIES | 0 | 0 | 216,257 |
| OTHER CONTRACTUAL SERVICES | 0 | 0 | 82,000 |
| UNIFORMS | 0 | 0 | 500 |
| EQUIPMENT EXPENSE | 0 | 0 | 10,000 |
| CONTINGENCY | 0 | 0 | 100,000 |
| COMMUNICATION | 0 | 0 | 3,200 |
| TRAVEL & TRAINING | 0 | 0 | 7,250 |
| OFFICE SUPPLIES | 0 | 0 | 250 |
| GENERAL SUPPLIES & MATERIALS | 0 | 0 | 16,000 |
| ELECTRICITY | 0 | 0 | 2,400 |
| CHEMICALS | 0 | 0 | 6,000 |
| R9 RANCH EXPENDITURES | 0 | 0 | 86,000 |
| REPAIRS TO BUILDINGS AND STRUCT | 0 | 0 | 10,000 |
| TRANSFER TO EMPLOYEE BENEFIT | 0 | 0 | 71,326 |
| TRANSFER TO NEW EQUIP RESERVE | 0 | 0 | 1,050 |
| | | | |
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| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **612,233** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 0 | 0 | 612,233 |

| Adopted Budget **0** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
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| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 0 | 0 | 0 |

| **CPA Summary** |
|---|
| |

City of Hays KS

**NON-BUDGETED FUNDS (A)**

*(Only the actual budget year for 2022 is reported)*

2024

Non-Budgeted Funds-A

(1) Fund Name: New Equi (2) Fund Name: Golf Cour (3) Fund Name: orts Compl (4) Fund Name: Parks Imp (5) Fund Name: Capital Projects

| **New Equipment Reserves** | | **Golf Course Improvement** | | **Sports Complex** | | **Parks Improvement** | | **Capital Projects** | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 4,178,890 | Cash Balance Jan 1 | 29,965 | Cash Balance Jan 1 | 645,838 | Cash Balance Jan 1 | 38,204 | Cash Balance Jan 1 | -2,118,730 | 2,774,167 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest | 19,684 | Golf Course Revenue | 19,425 | Misc | 84,905 | Donations | 2,235 | Misc | 1,317,747 | |
| Misc | 32,575 | | | | | Misc | 44,045 | | | |
| Transfers | 785,601 | | | | | | | | | |
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| Total Receipts | 837,860 | Total Receipts | 19,425 | Total Receipts | 84,905 | Total Receipts | 46,280 | Total Receipts | 1,317,747 | 2,306,217 |
| Resources Available: | 5,016,750 | Resources Available: | 49,390 | Resources Available: | 730,743 | Resources Available: | 84,484 | Resources Available: | -800,983 | 5,080,384 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| New Equipment | 1,863,501 | General Supplies | 54 | Other Contractual | 2,423 | Other Contractual | 18,576 | Projects | 9,169,859 | |
| | | | | Transfers | 254,402 | Projects | 44,803 | | | |
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| Total Expenditures | 1,863,501 | Total Expenditures | 54 | Total Expenditures | 256,825 | Total Expenditures | 63,379 | Total Expenditures | 9,169,859 | 11,353,618 |
| Cash Balance Dec 31 | 3,153,249 | Cash Balance Dec 31 | 49,336 | Cash Balance Dec 31 | 473,918 | Cash Balance Dec 31 | 21,105 | Cash Balance Dec 31 | -9,970,842 | **-6,273,234** ** |
| | | | | | | | | | **See Tab B** | **-6,273,234** ** |

**Note: These two block figures should agree.

**CPA Summary**

City of Hays KS

## NON-BUDGETED FUNDS (B)

*(Only the actual budget year for 2022 is reported)*

2024

Non-Budgeted Funds-B

(1) Fund Name: Airport Im (2) Fund Name: Commissi (3) Fund Name: ARPA (4) Fund Name: Law Enfor (5) Fund Name: CVB Reserve

| Airport Improvement | | Commission Capital Rese | | ARPA | | Law Enforcement Trust | | CVB Reserves | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | -572,128 | Cash Balance Jan 1 | 410,353 | Cash Balance Jan 1 | 664,160 | Cash Balance Jan 1 | 21,484 | Cash Balance Jan 1 | 450,000 | 973,869 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| PFC | 38,631 | Interest | 5,742 | Federal Aid | 1,582,862 | Misc | 6,757 | Transfers | 350,000 | |
| Grants | 865,980 | Misc | 375,000 | | | | | | | |
| Misc | 1,050,000 | Transfers | 2,530,000 | | | | | | | |
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| Total Receipts | 1,954,611 | Total Receipts | 2,910,742 | Total Receipts | 1,582,862 | Total Receipts | 6,757 | Total Receipts | 350,000 | 6,804,972 |
| Resources Available: | 1,382,483 | Resources Available: | 3,321,095 | Resources Available: | 2,247,022 | Resources Available: | 28,241 | Resources Available: | 800,000 | 7,778,841 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Other Contractual | 2,168,102 | Contractual | 45,000 | Reimbursed | 945,189 | General | 7,303 | | | |
| | | Bond Principal | 400,000 | | | | | | | |
| | | Bond Interest | 7,710 | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 2,168,102 | Total Expenditures | 452,710 | Total Expenditures | 945,189 | Total Expenditures | 7,303 | Total Expenditures | 0 | 3,573,304 |
| Cash Balance Dec 31 | -785,619 | Cash Balance Dec 31 | 2,868,385 | Cash Balance Dec 31 | 1,301,833 | Cash Balance Dec 31 | 20,938 | Cash Balance Dec 31 | 800,000 | **4,205,537** ** |
| | See Tab B | | | | | | | | | **4,205,537** ** |

**Note: These two block figures should agree.

**CPA Summary**

City of Hays KS

**NON-BUDGETED FUNDS (C)**

*(Only the actual budget year for 2022 is reported)*

2024

Non-Budgeted Funds-C

(1) Fund Name: Opioid Set (2) Fund Name: Budget Sta (3) Fund Name: CVB Sinkin (4) Fund Name: Water Pro (5) Fund Name: Water Reclamation and Reuse Reserves

| Opioid Settlement | | udget Stabilization Reserv | | CVB Sinking | | Water Reserves | | Water Reclamation Reserves | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 3,262,011 | Cash Balance Jan 1 | 7,960 | Cash Balance Jan 1 | 729,044 | Cash Balance Jan 1 | 1,791,100 | 5,790,115 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Misc | 5,119 | | | Transfers | 74,947 | Transfers | 650,000 | Reimbursed | 1,868 | |
| | | | | | | | | Transfers | 650,000 | |
| | | | | | | | | | | |
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| Total Receipts | 5,119 | Total Receipts | 0 | Total Receipts | 74,947 | Total Receipts | 650,000 | Total Receipts | 651,868 | 1,381,934 |
| Resources Available: | 5,119 | Resources Available: | 3,262,011 | Resources Available: | 82,907 | Resources Available: | 1,379,044 | Resources Available: | 2,442,968 | 7,172,049 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | Capital Outlay | 40,522 | | | Capital Outlay | 968,855 | Capital Outlay | 444,826 | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 40,522 | Total Expenditures | 0 | Total Expenditures | 968,855 | Total Expenditures | 444,826 | 1,454,203 |
| Cash Balance Dec 31 | 5,119 | Cash Balance Dec 31 | 3,221,489 | Cash Balance Dec 31 | 82,907 | Cash Balance Dec 31 | 410,189 | Cash Balance Dec 31 | 1,998,142 | **5,717,846** ** |
| | | | | | | | | | | **5,717,846** ** |

**Note: These two block figures should agree.

**CPA Summary**

City of Hays KS

**NON-BUDGETED FUNDS (D)**

*(Only the actual budget year for 2022 is reported)*

2024

Non-Budgeted Funds-D

| (1) Fund Name: Water Sale | | (2) Fund Name: Solid Was | | (3) Fund Name: nwater Res | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Water Sales Tax** | | **Solid Waste Reserves** | | **Stormwater Reserves** | | | | | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 40,442,698 | Cash Balance Jan 1 | 585,251 | Cash Balance Jan 1 | 1,306,439 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 42,334,388 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfers | 2,341,685 | Transfers | 300,000 | Transfers | 300,000 | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 2,341,685 | Total Receipts | 300,000 | Total Receipts | 300,000 | Total Receipts | 0 | Total Receipts | 0 | 2,941,685 |
| Resources Available: | 42,784,383 | Resources Available: | 885,251 | Resources Available: | 1,606,439 | Resources Available: | 0 | Resources Available: | 0 | 45,276,073 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Capital Outlay | 949,058 | Capital Outlay | 189,765 | Capital Outlay | 10,200 | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 949,058 | Total Expenditures | 189,765 | Total Expenditures | 10,200 | Total Expenditures | 0 | Total Expenditures | 0 | 1,149,023 |
| Cash Balance Dec 31 | 41,835,325 | Cash Balance Dec 31 | 695,486 | Cash Balance Dec 31 | 1,596,239 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **44,127,050** ** |
| | | | | | | | | | | **44,127,050** ** |

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

| **CPA Summary** |
|---|
| |

City of Hays KS 2024

## 2024 Neighborhood Revitalization Rebate

| Budgeted Funds for 2024 | 2023 Ad Valorem before Rebate** | 2023 Mil Rate before Rebate | Estimate 2024 NR Rebate |
|---|---|---|---|
| General | 0 | | 0 |
| Debt Service | 1,628,517 | 5.463 | 8,847 |
| Library | 1,788,595 | 6.000 | 9,717 |
| Library Employee Bene | 298,099 | 1.000 | 1,619 |
| Airport | 447,149 | 1.500 | 2,429 |
| Public Safety Equipmer | 596,198 | 2.000 | 3,239 |
| Employee Benefit | 2,841,377 | 9.532 | 15,436 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| TOTAL | 7,599,935 | 25.495 | 41,287 |

2023 July 1 Valuation: 298,099,243

Valuation Factor: 298,099.243

Neighborhood Revitalization Subj to Rebate: 1,619,496

Neighborhood Revitalization factor: 1,619.496

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

## Notice of Revenue Neutral Rate Intent

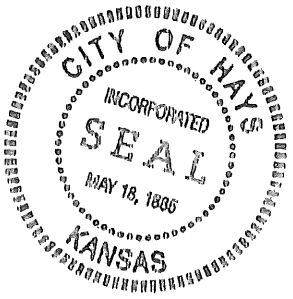
**THE GOVERNING BODY OF __Hays KS_____, HEREBY NOTIFIES THE ___Ellis_____ COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is __25.000__. The date of our hearing is _Sept 14, 2023__ at _4:00____ PM and
X _____ will be held at _1507 Main St_____ address in _Hays____, Kansas.

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

WITNESS my hand and official seal on _July 19____, 2023___.

(Seal)




Brenda Kitchen
Clerk or Officer of Governing Body

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

**City of Hays KS**

will meet on September 14, 2023 at 4:00pm at City Hall 1507 Main St Hays KS 67601 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 1507 Main St Hays KS 67601 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 | Proposed Estimated Tax Rate * |
| General | 15,690,947 | | 21,927,918 | | 18,161,121 | | |
| Debt Service | 1,890,985 | 2.746 | 1,742,356 | 2.369 | 3,159,392 | 1,729,317 | 5.801 |
| Library | 1,584,834 | 6.046 | 1,731,431 | 6.000 | 1,943,280 | 1,788,595 | 6.000 |
| Library Employee Benefit | 260,746 | 1.007 | 289,700 | 1.013 | 321,710 | 298,099 | 1.000 |
| Airport | 1,659,244 | 1.511 | 1,270,387 | 1.519 | 1,251,316 | 447,149 | 1.500 |
| Public Safety Equipment | 487,663 | 2.015 | 612,729 | 2.026 | 629,959 | 596,198 | 2.000 |
| Employee Benefit | 4,204,648 | 11.866 | 4,895,320 | 12.320 | 5,129,721 | 2,593,101 | 8.699 |
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| Special Highway | 1,095,311 | | 1,538,467 | | 1,180,515 | | |
| Solid Waste | 1,642,601 | | 1,778,359 | | 1,817,036 | | |
| Special Parks & Recreation | 201,053 | | 190,364 | | 691,679 | | |
| Special Alcohol | 113,885 | | 228,981 | | 203,747 | | |
| Convention & Visitors Bureau | 1,704,727 | | 1,556,333 | | 1,580,018 | | |
| Storm Water Management | 789,586 | | 840,347 | | 843,917 | | |
| Home Depo Eco Devo | 23,575 | | 654,160 | | 260,000 | | |
| Water Reclamation | 5,146,949 | | 5,399,245 | | 5,459,014 | | |
| Water Production | 3,765,421 | | 4,628,139 | | 4,772,145 | | |
| Water Conservation | 3,210,306 | | 4,255,468 | | 6,281,044 | | |
| R9 | | | | | 612,233 | | |
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| Non-Budgeted Funds-A | 11,353,618 | | | | | | |
| Non-Budgeted Funds-B | 3,573,304 | | | | | | |
| Non-Budgeted Funds-C | 1,454,203 | | | | | | |
| Non-Budgeted Funds-D | 1,149,023 | | | | | | |
| Totals | 61,002,629 | 25.191 | 53,539,704 | 25.247 | 54,297,847 | 7,452,459 | 25.000 |
| | | | | | | *Revenue Neutral Rate*** | *22.571* |
| Less: Transfers | 13,505,721 | | 19,451,849 | | 16,391,664 | | |
| Net Expenditure | 47,496,908 | | 34,087,855 | | 37,906,183 | | |
| Total Tax Levied | 5,969,294 | | 6,680,749 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 238,784,925 | | 262,675,151 | | 298,099,243 | | |
| Outstanding Indebtedness, January 1, | 2021 | | 2022 | | 2023 | | |
| G.O. Bonds | 8,585,000 | | 13,489,000 | | 11,688,000 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 26,844,080 | | 25,578,978 | | 24,284,996 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 35,429,080 | | 39,067,978 | | 35,972,996 | | |

*Tax rates are expressed in mills

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

Kim Rupp

City Official Title: Director of Finance

# THE HAYS DAILY NEWS

**AFFIDAVIT OF PUBLICATION**

See Proof on Next Page

AFFIDAVIT OF PUBLICATION: #1405010

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STATE OF KANSAS
SS.
COUNTY OF ELLIS

I, Dawn Schnepf, as publisher/agent of

THE HAYS DAILY NEWS

of Ellis County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s):.

08/31/2023

Dan R. Schnepf
Agent Signature

Subscribed and sworn to before me this

31st day of August, A.D. 2023.

Notary Public

Advertising Fee: $231.66

WENDY CHROBAK
Notary Public, State of Kansas
My Appointment Expires
8-22-2024

CITY OF Hays

CITY COMMISSION
SHAUN MUSIL, MAYOR
SANDY JACOBS, REESE BARRICK
ALAINA CUNNNIGHAM, MASON RUDER

CITY MANAGER
TOBY DOUGHERTY
DEPUTY CITY MANAGER
COLLIN BIELSER

# AFFIDAVIT OF PUBLICATION

State of Kansas, Ellis County, ss:

Brenda Kitchen, City Clerk

Being first duly sworn, deposes and says:

That she is the Clerk of the City of Hays, Kansas and published the attached notice on the City of Hays website, www.haysusa.com, which website is designated as the official City News Outlet Publication Site for the City of Hays by Charter Ordinance No. 29 effective June 7, 2020.

That the attached 2024 Budget Notice of Public Hearings is a true copy thereof and was published on such website for two consecutive weeks, beginning on the 31st day of August, 2023.

Brenda Kitchen
Signature

SUBSCRIBED AND SWORN to before me this 5 day of September, 2023.

Jami Breit
NOTARY PUBLIC
(SEAL)

NOTARY PUBLIC STATE OF KANSAS
Jami Breit
Notary Public
State Of Kansas
My Appt. Exp. 01-12-2025

**RESOLUTION NO. 2023-017**

**A RESOLUTION OF THE CITY OF HAYS, KANSAS TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2023, BUDGET YEAR 2024.**

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WHEREAS, the Governing Body of the City of Hays, Kansas is statutorily required to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

WHEREAS, the Ellis County Clerk provided notice of the Revenue Neutral Rate on June 7, 2023; and

WHEREAS, the Revenue Neutral Rate for tax year 2023, for the City of Hays, Kansas, was calculated as 22.571 mills by the County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Hays, Kansas, for budget year 2024 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body of the City of Hays, Kansas held a hearing on September 14, 2023 allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the Governing Body of the City of Hays, Kansas having heard testimony, has determined that it is in the best interest of the City of Hays, Kansas to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF HAYS, KANSAS, that the City of Hays, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate, for tax year 2023, budget year 2024.

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 of the City of Hays, Kansas.

Adopted by the Commission on the 14th day of September, 2023.

SHAUN MUSIL
Mayor

ATTEST:

BRENDA KITCHEN
City Clerk

(SEAL)

CITY OF HAYS INCORPORATED SEAL MAY 18, 1885 KANSAS

## Roll Call Vote

A Roll Call Vote of the City of Hays KS City Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 14, 2023

Resolution No. 2023-017

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Shaun Musil | X | | |
| Sandy Jacobs | X | | |
| Reese Barrick | X | | |
| Alaina Cunningham | X | | |
| Mason Ruder | X | | |
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| **TOTAL** | **5** | **0** | **0** |

Certified: Brenda Fitchen

CITY OF HAYS INCORPORATED SEAL MAY 18, 1885 KANSAS

City of Hays KS 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 As Beginning of 2023 | Payments Due 2023 | Payments Due 2024 |
|---|---|---|---|---|---|---|---|
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| | | | | **Totals** | **0** | **0** | **0** |

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