AFFIDAVIT OF PUBLICATION

STATE OF KANSAS - GRAHAM COUNTY, ss

Brandy Sensmeier, 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 1 consecutive weeks, the first publication thereof being made as aforesaid on the 23rd day of July, 2025 with subsequent publications being made on the following dates: Wednesday, ——, 2025; Wednesday, ——, 2025; Wednesday, ——, 2025

Brandy Sensmeier

Subscribed and sworn before me on this 29th day of July, 2025

Lauren E Houchens
Notary Public

My commission expires:
11/17/25

NOTARY PUBLIC - State of Kansas
Lauren E. Houchens
My Appt. Expires 11/17/25

Legal Notice

(First Published in The Hill City Times on Wednesday, July 23, 2025)

BUDGET HEARING
The governing body of
City of Hill City
will meet on August 18, 2025 at 7:00 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate *
General	955,281	67.227	1,359,532	64.365	1,273,226	409,784	49.443
GO Water Debt Service	185,743		187,638		187,243		
Employee Benefits	141,194	10.784	178,400	10.429	191,140	172,200	20.777
Sp Parks and Recreation	39,346		49,820		45,820	18,393	2.219
Special Highway			141,034		141,035		
Airport	252,660		30,000		137,930		
Capital Improvements	77,869		521,800		526,500		
Light Utility	1,671,086		2,696,064		2,793,182		
Sewer Utility	378,794		364,155		365,342		
Water Utility	430,582		632,833		644,572		
Golf Course	76,571		90,000		100,000		
LE Seizure Trust Fund			734		735		
Equipment Reserve	296,747		155,800		243,550		
Light Emergency Maintenan			44,000		44,000		
Non-Budgeted Funds-A	314,398						
Non-Budgeted Funds-B	1,966						
Non-Budgeted Funds-C							
Non-Budgeted Funds-D	75,761						
Totals	4,897,998	78.011	6,451,809	74.794	6,694,275	600,377	72.439
						Revenue Neutral Rate **	72.439
Less: Transfers	766,375		710,699		777,909		
Net Expenditure	4,131,623		5,741,110		5,916,366		
Total Tax Levied	611,208		605,479		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	7,834,897		8,095,291		8,287,973		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	930,000		760,000		585,000		
Revenue Bonds	0		0		0		
Other	1,328,802		1,227,725		1,124,106		
Lease Purchase Principal	0		0		0		
Total	2,258,802		1,987,725		1,709,106		

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Ashton K. Griffey
City Clerk

BUDGET HEARING

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City of Hill City

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BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget

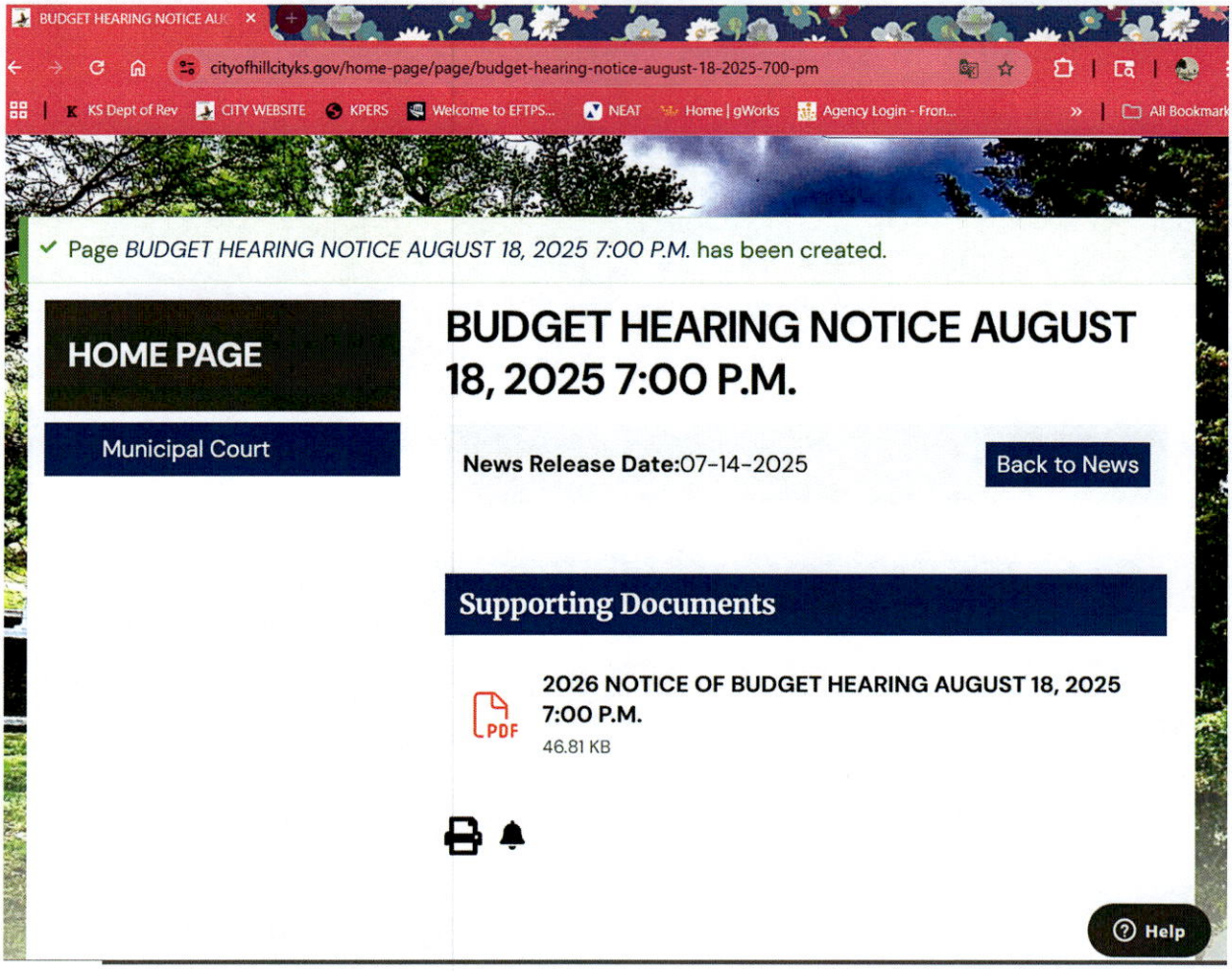
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate *
General	955,281	67.227	1,359,532	64.365	1,273,226	409,784	49.443
GO Water Debt Service	185,743		187,638		187,243		
Employee Benefits	141,194	10.784	178,400	10.429	191,140	172,200	20.777
Sp Parks and Recreation	39,346		49,820		45,820	18,393	2.219
Special Highway			141,034		141,035		
Airport	252,660		30,000		137,930		
Capital Improvements	77,869		521,800		526,500		
Light Utility	1,671,086		2,696,064		2,793,182		
Sewer Utility	378,794		364,155		365,342		
Water Utility	430,582		632,833		644,572		
Golf Course	76,571		90,000		100,000		
LE Seizure Trust Fund			734		735		
Equipment Reserve	296,747		155,800		243,550		
Light Emergency Maintenan			44,000		44,000		
Non-Budgeted Funds-A	314,398						
Non-Budgeted Funds-B	1,966						
Non-Budgeted Funds-C							
Non-Budgeted Funds-D	75,761						
Totals	4,897,998	78.011	6,451,809	74.794	6,694,275	600,377	72.439
						Revenue Neutral Rate **	72.439
Less: Transfers	766,375		710,699		777,909		
Net Expenditure	4,131,623		5,741,110		5,916,366		
Total Tax Levied	611,208		605,479		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	7,834,897		8,095,291		8,287,973		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	930,000		760,000		585,000		
Revenue Bonds	0		0		0		
Other	1,328,802		1,227,725		1,124,106		
Lease Purchase Principal	0		0		0		
Total	2,258,802		1,987,725		1,709,106		

*Tax rates are expressed in mills

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

Ashton K. Griffey
City Clerk


BUDGET HEARING NOTICE AUC
cityofhillcityks.gov/home-page/page/budget-hearing-notice-august-18-2025-700-pm
KS Dept of Rev
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News Release Date:07-14-2025
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2026 NOTICE OF BUDGET HEARING AUGUST 18, 2025 7:00 P.M.
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2026 BUDGET HEARING NOTICE AUGUST 18, 2025 7:00 P.M.	Home Page	07/14/2025 - 9:10 AM	Edit Current	View Your Revision

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 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

			2026 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2026		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	1,273,226	409,784	
Debt Service	10-113	8	187,243		
Employee Benefits	12-16,102	9	191,140	172,200	
Sp Parks and Recreation	12-1303	10	45,820	18,393	
Special Highway		11	141,035		
Airport		11	137,930		
Capital Improvements		12	526,500		
Light Utility		13	2,793,182		
Sewer Utility		14	365,342		
Water Utility		15	644,572		
Golf Course		16	100,000		
LE Seizure Trust Fund		17	735		
Equipment Reserve		18	243,550		
Light Emergency Maintenance		19	44,000		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Non-Budgeted Funds-C		22			
Non-Budgeted Funds-D		23			
Totals		xxxxxx	6,694,275	600,377	
Is a Revenue Neutral Rate Resolution required?				No	County Clerk's Use Only
Budget Summary		24			
					Nov 1, 2025 Total Assessed Valuation
			Revenue Neutral Rate	72.439	

Form Preparation by:
MAPES & MILLER, CPA'S
Address:
418 E. HOLME
NORTON, KS 67654-1412
Email:
mmcpas@yahoo.com
Attest: _____, 2025

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.

City of Hill City 2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	521,050	67,070	1,243	578	1,467	545
Debt Service				0		
Employee Benefits	90,158	11,605	215	142	254	94
Sp Parks and Recreatio						
TOTAL	611,208	78,675	1,458	720	1,721	639

County Treas Motor Vehicle Estimate	78,675				
County Treas Recreational Vehicle Estimate		1,458			
County Treas 16/20M Vehicle Estimate			673		
County Treas Commercial Vehicle Tax Estimate				1,721	
County Treas Watercraft Tax Estimate					639

Motor Vehicle Factor	0.12872				
Recreational Vehicle Factor		0.00239			
16/20M Vehicle Factor			0.00110		
Commercial Vehicle Factor				0.00282	
Watercraft Factor					0.00105

City of Hill City 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	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	43,790	K.S.A. 12-1,117
General	Golf Course	50,000	50,000	25,000	K.S.A. 79-2934
Light Utility	Capital Improvement	50,000	50,000	155,000	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	-	K.S.A. 12-825
Sewer Utility	General	-	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	-	-	-	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	15,840	K.S.A. 12-825
Sewer Utility	Sewer Reserve	202,096	134,000	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	200,000	200,000	200,000	K.S.A. 12-825
	Totals	766,375	710,699	777,909	
	Adjustments				
	Adjusted Totals	766,375	710,699	777,909	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Hill City

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
WATER IMPROVEMENTS	12/21/2021	2027	.6-1.5%	1105000	585,000	2/1 & 8/1	8/1	7,638	175,000	5,713	175,000
Total G.O. Bonds					**585,000**			**7,638**	**175,000**	**5,713**	**175,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDH&E Loan - Sewer	2011	2033	2.50%	4,999,110	1,124,106	3/1 & 9/1	3/1 & 9/1	27,443	106,226	24,771	108,898
Total Other					**1,124,106**			**27,443**	**106,226**	**24,771**	**108,898**
Total Indebtedness					**1,709,106**			**35,081**	**281,226**	**30,484**	**283,898**

City of Hill City

2026

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 1,2025	Payments Due 2025	Payments Due 2026
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
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	691,501	749,287	387,308
Receipts:			
Ad Valorem Tax	496,527	496,238	xxxxxxxxxxxxxxxxx
Delinquent Tax	26,866		
Motor Vehicle Tax	91,793	64,198	67,070
Recreational Vehicle Tax	1,697	1,563	1,243
16/20M Vehicle Tax	546	578	578
Commercial Vehicle Tax		1,483	1,467
Watercraft Tax		548	545
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Local Liquor Tax	2,691	750	940
Sales and Compensating Use Tax	293,208	320,000	320,000
Franchise Tax	18,866	27,800	27,800
Licenses & Permits	2,186	3,500	3,500
Court Fines	12,700	17,300	17,300
Dog Pound Fees	10	300	300
Swimming Pool	456	485	485
Cemetery	1,950	2,000	2,000
Reimbursed Expense	7,098	0	0
Recycling Center	4,585	4,600	4,600
Grants	750		
Transfer from Light Emergency Maintenance Fund			
Transfer from Sewer Utility Fund		6,210	
Sale of Equipment			
Interest on Idle Funds	46,048	50,000	50,000
Miscellaneous	5,090		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,013,067**	**997,553**	**497,828**
Resources Available:	**1,704,568**	**1,746,840**	**885,136**

FUND PAGE - GENERAL

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,704,568	1,746,840	885,136
Expenditures:			
General Administration	77,264	125,685	141,149
Police	327,645	438,659	464,632
Legal	18,516	31,103	33,588
Airport, Parks, Cementary	82,591	131,490	134,914
Fire Department	21,327	39,421	38,047
Street Department	124,406	282,540	192,777
Oil Museum	1,913	750	750
Pool	47,212	69,075	71,328
Scout House	3,347	2,750	2,750
Subtotal detail (Should agree with detail)	704,221	1,121,472	1,079,936
Chamber/County Cordinator	41,060	28,060	10,000
Transfer to Special Highway		0	0
Transfer to Equipment Reserve	50,000	50,000	43,790
Transfer to Capital Improvements	110,000	110,000	110,000
Transfer to Golf Course	50,000	50,000	25,000
Banners			4,500
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**955,281**	**1,359,532**	**1,273,226**
Unencumbered Cash Balance Dec 31	749,287	387,308	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,265,752	1,359,532	1,273,226
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,273,226
		Tax Required	388,090
	Delinquent Comp Rate:	5.6%	21,694
		Amount of 2025 Ad Valorem Tax	409,784

City of Hill City
2026

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Administration			
Personal Services	20,305	29,685	64,649
Contractual	46,408	46,000	46,500
Commodities	924	20,000	10,000
Donations	9,200	30,000	20,000
Miscellaneous/Reimbursements	427		
Total	**77,264**	**125,685**	**141,149**
Police			
Personal Services	224,218	279,459	305,432
Contractual	59,224	67,200	67,200
Commodities	18,579	35,000	35,000
Capital Outlay	24,993	57,000	57,000
Miscellaneous/Reimbursements	631	0	0
Total	**327,645**	**438,659**	**464,632**
Legal			
Personal Services	17,096	21,703	22,788
Contractual	1,420	4,100	5,000
Commodities		800	800
Capital Outlay		4,500	5,000
Miscellaneous			
Total	**18,516**	**31,103**	**33,588**
Airport, Parks, Cementary			
Personal Services	52,769	68,490	71,914
Contractual	9,639	18,500	18,500
Commodities	20,183	44,500	44,500
Miscellaneous	0	0	0
Total	**82,591**	**131,490**	**134,914**
Fire Department			
Personal Services	8,523	12,521	13,147
Contractual	12,309	9,000	9,000
Commodities	495	3,900	3,900
Capital Outlay		14,000	12,000
Total	**21,327**	**39,421**	**38,047**
Street Department			
Salaries	48,321	61,540	68,777
Contractual	26,274	60,000	29,000
Commodities	48,231	75,000	53,000
Capital Outlay		86,000	42,000
Miscellaneous	1,580		
Total	**124,406**	**282,540**	**192,777**
Oil Museum			
Contractual	1,913	750	750
Miscellaneous	0	0	0
Total	**1,913**	**750**	**750**
Pool			
Personal Services	25,797	45,075	47,328
Contractual	2,716	4,500	4,500
Commodities	18,699	19,500	19,500
Capital Outlay			
Total	**47,212**	**69,075**	**71,328**
Scout House			
Contractual	3,347	2,750	2,750
Total	**3,347**	**2,750**	**2,750**
Page 1 - Total	**704,221**	**1,121,472**	**1,079,936**

Grand Total	**704,221**	**1,121,472**	**1,079,936**

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

City of Hill City
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **GO Water Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	215,115	229,372	241,734
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	200,000	200,000	200,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**200,000**	**200,000**	**200,000**
Resources Available:	**415,115**	**429,372**	**441,734**
Expenditures:			
Principal	175,000	175,000	175,000
Interest	9,213	8,213	5,713
Fees	1,530	1,530	1,530
Cash Basis Reserve		2,895	5,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**185,743**	**187,638**	**187,243**
Unencumbered Cash Balance Dec 31	229,372	241,734	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	416,644	187,638	187,243
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	187,243
		Tax Required	0
	Delinquent Comp Rate:	5.6%	0
		Amount of 2025 Ad Valorem Tax	0

City of Hill City
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	79,483	54,048	0
Receipts:			
Ad Valorem Tax	79,599	85,865	xxxxxxxxxxxxxxxx
Delinquent Tax	6,753		
Motor Vehicle Tax	19,002	10,299	11,605
Recreational Vehicle Tax	361	251	215
16/20M Vehicle Tax	44	142	142
Commercial Vehicle Tax		238	254
Reimbursement from General			
Transfer from Sewer Utility	10,000	10,000	15,840
Reimbursed Expense		17,557	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**115,759**	**124,352**	**28,056**
Resources Available:	195,242	178,400	28,056
Expenditures:			
Social Security/Medicare	26,350	28,000	29,000
KPERS	29,069	32,000	32,000
Health Insurance Premium	84,896	117,400	129,140
Health Insurance Claims			
Unemployment	879	1,000	1,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**141,194**	**178,400**	**191,140**
Unencumbered Cash Balance Dec 31	54,048	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	153,000	161,000	191,140
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	191,140
		Tax Required	163,084
	Delinquent Comp Rate:	5.6%	9,116
		Amount of 2025 Ad Valorem Tax	172,200

City of Hill City
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Sp Parks and Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	109,069	72,821	25,701
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	407		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Donations			
Reimbursements			
Local Liquor Tax	2,691	2,700	2,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,098**	**2,700**	**2,700**
Resources Available:	**112,167**	**75,521**	**28,401**
Expenditures:			
Personal Services		2,500	4,000
Contractual Services	5,029	6,420	6,420
Commodities	5,060	13,900	13,900
Capital Outlay	29,257	27,000	21,500
Rubber Mulch			
Ball Complex Upkeep			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**39,346**	**49,820**	**45,820**
Unencumbered Cash Balance Dec 31	72,821	25,701	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	49,820	49,820	45,820
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,820
		Tax Required	17,419
	Delinquent Comp Rate:	5.6%	974
		Amount of 2025 Ad Valorem Tax	18,393

City of Hill City
2026
FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	167,770	205,599	102,745
Receipts:			
State of Kansas Gas Tax	**37,829**	38,180	38,290
Reimbursed Expense			0
Transfer from General		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,829**	**38,180**	**38,290**
Resources Available:	**205,599**	**243,779**	**141,035**
Expenditures:			
Contractual Services		141,034	105,035
Commodities			0
Capital Outlay			36,000
Crack/Chip seal			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**141,034**	**141,035**
Unencumbered Cash Balance Dec 31	205,599	102,745	0
2024/2025/2026 Budget Authority Amount	82,500	142,000	141,035

Adopted Budget

Airport	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	102,367	59,598	96,050
Receipts:			
Hanger Rent	3,725	3,500	3,500
Farm Income	5,880	5,880	5,880
Fuel Sales	17,347	32,500	32,500
Reimbursement from Airport Grant Fund	180,729	24,572	
Sale of Equipment	1,525		
Reimbursed Expense	650		
Miscellaneous	35		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**209,891**	**66,452**	**41,880**
Resources Available:	**312,258**	**126,050**	**137,930**
Expenditures:			
Contractual Services	227,854	10,000	10,000
Commodities	24,806	20,000	20,000
Capital Outlay			107,930
Reimbursement to Airport Grant Fund			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**252,660**	**30,000**	**137,930**
Unencumbered Cash Balance Dec 31	59,598	96,050	0
2024/2025/2026 Budget Authority Amount	252,660	30,000	137,930

City of Hill City
2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvements**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	541,758	624,489	262,689
Receipts:			
Transfer from General	110,000	110,000	110,000
Transfer from Light Utility	50,000	50,000	155,000
Transfer from Sewer Utility			
Transfer from Water Impr Project			
Reimbursed Expense	600		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**160,600**	**160,000**	**265,000**
Resources Available:	**702,358**	**784,489**	**527,689**
Expenditures:			
Lights Capital Improvements		10,000	10,000
Line Department		128,100	100,000
Power Plant		12,200	153,000
Police Dept building Upgrades		10,000	
Street Repair			
Red Rock			
Professional Service			
Cemetery Kiosk			
Street Upkeep	29,442	85,000	85,000
Banners	4,500		
Ballfield	3,150	33,000	15,000
Tree Trim		40,000	50,000
Parks	19,000	3,500	3,500
Demolition	1,301	10,000	10,000
Improve Dist. System		70,000	70,000
Remodel Wastewater Office		5,000	5,000
City Hall	20,476	15,000	25,000
Sewer		100,000	
Other Capital Improvements			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**77,869**	**521,800**	**526,500**
Unencumbered Cash Balance Dec 31	624,489	262,689	1,189
2024/2025/2026 Budget Authority Amount	275,000	521,800	526,500

City of Hill City
2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Light Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,188,557	1,546,918	967,133
Receipts:			
Charges for Services	1,996,015	2,095,000	2,095,000
Other Sales & Services	1,320	500	500
Reimbursed Expense	5,004	0	0
Sale of Equipment	0	0	0
Transfer from Sewer Utility	20,279	20,279	20,279
Transfer from Light & Water Surplus			
Transfer from Emergency Maintenance			
Miscellaneous	6,829	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,029,447**	**2,116,279**	**2,116,279**
Resources Available:	**3,218,004**	**3,663,197**	**3,083,412**
Expenditures:			
PRODUCTION			
Personal Services	144,764	147,417	159,288
Contractual Services	80,844	165,000	165,000
Commodities	21,071	55,000	55,000
Miscellaneous	12		
Purchased Power	615,697	1,179,287	1,179,287
DISTRIBUTION			
Personal Services	73,631	73,746	78,353
Contractual Services	96,973	300,000	250,000
Commodities	26,220	75,000	75,000
Miscellaneous	100		
GENERAL & ADMINISTRATION			
Personal Services	368,432	427,614	453,255
Contractual Services	42,217	65,000	65,000
Commodities	19,360	22,000	22,000
Sales Tax	67,765	72,000	72,000
Miscellaneous			
TRANSFERS			
Sewer			
Capital Improvement	50,000	50,000	155,000
Light & Water Surplus			
Equipment Reserve	64,000	64,000	64,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,671,086**	**2,696,064**	**2,793,182**
Unencumbered Cash Balance Dec 31	1,546,918	967,133	290,230
2024/2025/2026 Budget Authority Amoun	2,584,484	2,696,064	2,793,182

City of Hill City
2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	104,945	53,571	21,922
Receipts:			
Charges for Services	324,742	330,500	343,420
Other Sales & Services			
Reimbursed Expenses	2,678	2,006	
Transfer from Lights			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**327,420**	**332,506**	**343,420**
Resources Available:	**432,365**	**386,077**	**365,342**
Expenditures:			
Personal Services	87,283	92,951	100,718
Contractual Services	25,763	33,805	33,805
Commodities	23,373	50,700	50,700
Capital Outlay	0	0	0
Transfer to Equipment Reserve	10,000	10,000	10,000
Transfer to Capitial Improvements		0	0
Transfer to Light Utility	20,279	20,279	20,279
Transfer to Employee Benefits	10,000	10,000	15,840
Transfer to Swimming Pool Reserve		6,210	0
Transfer to General Fund		6,210	0
Transfer to Sewer Reserve	202,096	134,000	134,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**378,794**	**364,155**	**365,342**
Unencumbered Cash Balance Dec 31	53,571	21,922	0

City of Hill City
2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	741,539	820,668	200,000
Receipts:			
Charges for Services	498,828	525,000	525,000
Other Sales and Services	2,009		
Reimbursed Expenses	2,710		
Interest on Idle Funds	5,139		
Sale of Equipment	1,025		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**509,711**	**525,000**	**525,000**
Resources Available:	**1,251,250**	**1,345,668**	**725,000**
Expenditures:			
Personal Services	77,795	124,783	135,522
Contractual Services	97,485	103,000	103,000
Commodities	41,684	140,000	140,000
Water Tax Fees	5,254	4,300	4,300
Sales Tax	8,364	17,250	17,250
Capital Outlay		43,500	44,500
KDH&E Loan Principal	0	0	0
KDH&E Loan Interest	0	0	0
Transfer to GO Water Debt Service	200,000	200,000	200,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**430,582**	**632,833**	**644,572**
Unencumbered Cash Balance Dec 31	820,668	200,000	80,428
2024/2025/2026 Budget Authority Amount	605,255	632,833	644,572

City of Hill City
2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf Course**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,767	25,345	30,845
Receipts:			
Charges for Services	9,225	9,000	9,000
Membership Dues	29,375	29,000	29,000
Rent	7,975	7,500	7,500
Transfer from General	50,000	50,000	25,000
Reimbursed Expense	574		
Sale of Equipment			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**97,149**	**95,500**	**70,500**
Resources Available:	**101,916**	**120,845**	**101,345**
Expenditures:			
Personal Services	40,032	42,000	47,000
Contractual Services	6,335	12,000	12,000
Commodities	30,204	36,000	41,000
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**76,571**	**90,000**	**100,000**
Unencumbered Cash Balance Dec 31	25,345	30,845	1,345
2024/2025/2026 Budget Authority Amount	90,000	90,000	100,000

City of Hill City
2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **LE Seizure Trust Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,129	1,129	565
Receipts:			
Other Revenue		170	170
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**170**	**170**
Resources Available:	**1,129**	**1,299**	**735**
Expenditures:			
Contractual Services		734	735
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**734**	**735**
Unencumbered Cash Balance Dec 31	1,129	565	0
2024/2025/2026 Budget Authority Amoun	735	735	735

City of Hill City
2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	332,449	159,702	127,902
Receipts:			
Transfer from General	50,000	50,000	43,790
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**	**117,790**
Resources Available:	**456,449**	**283,702**	**245,692**
Expenditures:			
Sewer Equipment	33,145	52,000	53,250
Police Equipment	50,293	3,000	3,000
Administration		41,300	63,100
Street	21,498	39,000	69,000
Electric Fund	175,174	0	0
Water Fund	0	20,500	55,200
Parks			
Other Equipment			
Limestone Sign - Power Plant			
Cooling Tower			
Swimming Pool			
Fire			
Recycle Center			
Golf Course Equipment	16,637		
Airport			
Cemetery			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**296,747**	**155,800**	**243,550**
Unencumbered Cash Balance Dec 31	159,702	127,902	2,142
2024/2025/2026 Budget Authority Amoun	414,400	155,800	243,550

City of Hill City
2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Light Emergency Maintenance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	87,614	88,102	44,244
Receipts:			
Transfer from Lights			0
Interest on Idle Funds	488	142	142
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**488**	**142**	**142**
Resources Available:	**88,102**	**88,244**	**44,386**
Expenditures:			
Emergency Maintenance		44,000	44,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**44,000**	**44,000**
Unencumbered Cash Balance Dec 31	88,102	44,244	386
2024/2025/2026 Budget Authority Amoun	47,500	44,000	44,000

City of Hill City

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Ball Complex Light Fund		**Airport Grant**		**Sewer Reserve**		**Light & Water Surplus**		**Airport Runway**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	21,506	Cash Balance Jan 1	0	Cash Balance Jan 1	23,071	Cash Balance Jan 1	1,900	Cash Balance Jan 1	415	46,892
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Federal Aid	180,729	Tfr from Sewer Utl	202,096					
				Interest on Idle Funds	1,588					
Total Receipts	0	Total Receipts	180,729	Total Receipts	203,684	Total Receipts	0	Total Receipts	0	384,413
Resources Available:	21,506	Resources Available:	180,729	Resources Available:	226,755	Resources Available:	1,900	Resources Available:	415	431,305
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Reimb to Airport Fund	180,729	KDHE Principal Payment	103,619					
				KDHE Interest Payment	30,050					
Total Expenditures	0	Total Expenditures	180,729	Total Expenditures	133,669	Total Expenditures	0	Total Expenditures	0	314,398
Cash Balance Dec 31	21,506	Cash Balance Dec 31	0	Cash Balance Dec 31	93,086	Cash Balance Dec 31	1,900	Cash Balance Dec 31	415	116,907 **
										116,907 **

**Note: These two block figures should agree.

City of Hill City

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is to be shown)

2026

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**		**Municipal Judge Training Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	25,548	Cash Balance Jan 1	54,720	Cash Balance Jan 1	90,750	Cash Balance Jan 1	1,966	Cash Balance Jan 1		172,984
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
								Receipts	5	
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	5	5
Resources Available:	25,548	Resources Available:	54,720	Resources Available:	90,750	Resources Available:	1,966	Resources Available:	5	172,989
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Expenditures:	1,966			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,966	Total Expenditures	0	1,966
Cash Balance Dec 31	25,548	Cash Balance Dec 31	54,720	Cash Balance Dec 31	90,750	Cash Balance Dec 31	0	Cash Balance Dec 31	5	171,023 **
										171,023 **

**Note: These two block figures should agree.

City of Hill City

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Tree and Park		**Law Enforcement Training**		**Recreation Commission Fund**		**Donation Fund**		**Reinstatement Fee**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	189	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	2,775	Cash Balance Jan 1	800	3,764
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Receipts	113	Delinquent Tax	4			Receipts	300	
Total Receipts	0	Total Receipts	113	Total Receipts	4	Total Receipts	0	Total Receipts	300	417
Resources Available:	189	Resources Available:	113	Resources Available:	4	Resources Available:	2,775	Resources Available:	1,100	4,181
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	189	Cash Balance Dec 31	113	Cash Balance Dec 31	4	Cash Balance Dec 31	2,775	Cash Balance Dec 31	1,100	4,181 **
										4,181 **

**Note: These two block figures should agree.

City of Hill City

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Diversion Fund		**Self Insurance Health Claims**		**Industrial Park Lot Fund**		**Airport Bond & Interest**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	7,967	Cash Balance Jan 1	68,239	Cash Balance Jan 1	7,500	Cash Balance Jan 1	15,359	Cash Balance Jan 1		99,065
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Diversion Fines	3,098	Contr from General	41,137			Delinquent Tax	219			
		Contr from Light	41,149							
		Contr from Sewer	6,857							
		Contr from Water	6,857							
Total Receipts	3,098	Total Receipts	96,000	Total Receipts	0	Total Receipts	219	Total Receipts	0	99,317
Resources Available:	11,065	Resources Available:	164,239	Resources Available:	7,500	Resources Available:	15,578	Resources Available:	0	198,382
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Health Claims	75,761							
Total Expenditures	0	Total Expenditures	75,761	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	75,761
Cash Balance Dec 31	11,065	Cash Balance Dec 31	88,478	Cash Balance Dec 31	7,500	Cash Balance Dec 31	15,578	Cash Balance Dec 31	0	**122,621** **
										122,621 **

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