Notice of Hearing on Amending the 2024 Budget
The governing body of
City of Hill City
will meet on the 2nd day of December, 2024 at 7:00 P.M. at the City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.
Detailed budget information is available at the City in the Clerk's office and will be available at this hearing.

Summary of Amendments

	2024 Adopted Budget			2024 Proposed Amendment
Fund	Actual Tax Rate	Amount of Tax Levied	Expenditures	Expenditures
Employee Benefits	10.784	84,495	146,000	153,000
Airport	0.000	0	30,000	250,000

Aphton K. Griffey
City Clerk

Certificate

To the Clerk of
Graham County,
State of Kansas
We, the undersigned, duly elected, qualified, and acting 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 expenditure for the various funds for the year.

Table of Contents:		Page No.	Amended 2024 Budget Expenditures	Amended 2024 Budget Amount of Tax to be Levied
Fund	K.S.A.			
Employee Benefits	12-16,102	2	146,000	153,000
Airport	NA	3	30,000	250,000
Totals		xxxxxxxxx	176,000	403,000
Publication		4		

Attest: December 2 2024

Ashton K Duggey
City Clerk

Assisted by: Mapes & Miller, CPA's
418 E. Holme
Norton, Kansas 67654

Governing Body

Governing Body

City of Hill City
2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024	Amended Budget Year for 2024
Unencumbered Cash Balance Jan 1	123,681	64,175	40,278	47,278
Receipts:				
Ad Valorem Tax	29,408	105,850	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Delinquent Tax	1,738			
Motor Vehicle Tax	16,198	4,122	14,446	14,446
Recreational Vehicle Tax	312	90	317	317
16/20M Vehicle Tax	121	142	142	142
Commercial Vehicle Tax	542	99	346	346
Reimbursement from General				
Transfer from Sewer Utility	10,000	10,000	10,000	10,000
Reimbursed Expense				
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**58,319**	**120,303**	**25,251**	**25,251**
Resources Available:	182,000	184,478	65,529	72,529
Expenditures:				
Social Security/Medicare	24,083	26,200	28,000	30,000
KPERS	24,727	32,000	32,000	34,000
Health Insurance Premium	68,191	85,000	85,000	85,000
Health Insurance Claims				
Unemployment	824	1,000	1,000	1,000
Neighborhood Revitalization Rebate				0
Miscellaneous				3,000
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**117,825**	**144,200**	**146,000**	**153,000**
Unencumbered Cash Balance Dec 31	64,175	40,278	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	144,200	144,200	146,000	153,000
		Non-Appropriated Balance		
		Total Expenditure/Non-Appr Balance	146,000	153,000
		Tax Required	80,471	80,471
	Delinquent Comp Rate:	5.0%	4,024	4,024
		Amount of 2023 Ad Valorem Tax	84,495	84,495

City of Hill City
2024
FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Airport	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024	Amended Budget Year for 2024
Unencumbered Cash Balance Jan 1	78,804	108,261	56,141	56,141
Receipts:				
Hanger Rent	8,805	3,500	3,500	3,500
Farm Income		5,880	5,880	5,880
Fuel Sales	33,642	32,500	32,500	32,500
Reimbursement from Airport Grant Fund	39,823			180,729
Miscellaneous	110			
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**82,380**	**41,880**	**41,880**	**222,609**
Resources Available:	**161,184**	**150,141**	**98,021**	**278,750**
Expenditures:				
Contractual Services	10,581	19,500	10,000	10,000
Commodities	42,207	34,500	20,000	20,000
Capital Outlay				220,000
Reimbursement to Airport Grant Fund		40,000	0	
Miscellaneous	135			
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**52,923**	**94,000**	**30,000**	**250,000**
Unencumbered Cash Balance Dec 31	108,261	56,141	68,021	28,750
2022/2023/2024 Budget Authority Amoun	58,000	94,000	30,000	250,000

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

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2025		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	1,359,532	521,050	
Debt Service	10-113	8	187,638		
Employee Benefits	12-16,102	9	146,000	90,158	
Sp Parks and Recreation	12-1303	10	49,820		
Special Highway		11	82,500		
Airport		11	30,000		
Capital Improvements		12	421,800		
Light Utility		13	2,696,064		
Sewer Utility		14	364,155		
Water Utility		15	632,833		
Golf Course		16	90,000		
LE Seizure Trust Fund		17	735		
Equipment Reserve		18	155,800		
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	6,260,876	611,208	
Is a Revenue Neutral Rate Resolution required?				No	County Clerk's Use Only
Budget Summary		24			
					Nov 1, 2024 Total Assessed Valuation
			Revenue Neutral Rate	75.438	

Form Preparation by:
MAPES & MILLER, CPA'S
Address:
418 E. HOLME
NORTON, KS 67654-1412
Email:
mmcpas@yahoo.com
Attest:_____, 2024

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

2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	526,714	64,198	1,563	578	1,483	548
Debt Service				0		
Employee Benefits	84,495	10,299	251	142	238	88
Sp Parks and Recreatio						
TOTAL	611,209	74,497	1,814	720	1,721	636

County Treas Motor Vehicle Estimate	74,497				
County Treas Recreational Vehicle Estimate		1,814			
County Treas 16/20M Vehicle Estimate			454		
County Treas Commercial Vehicle Tax Estimate				1,721	
County Treas Watercraft Tax Estimate					636

Motor Vehicle Factor	0.12188				
Recreational Vehicle Factor		0.00297			
16/20M Vehicle Factor			0.00074		
Commercial Vehicle Factor				0.00282	
Watercraft Factor					0.00104

City of Hill City 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Special Highway	-	-	-	K.S.A. 79-2934
General	Capital Improvement	110,000	110,000	110,000	K.S.A. 12-1,118
General	Equipment Reserve	50,000	50,000	50,000	K.S.A. 12-1,117
General	Golf Course	47,600	50,000	50,000	K.S.A. 79-2934
Light Utility	Capital Improvement	50,000	50,000	50,000	K.S.A. 12-825
Light Utility	Equipment Reserve	64,000	64,000	64,000	K.S.A. 12-825
Sewer Utility	Swimming Pool Reserve	6,210	6,210	6,210	K.S.A. 12-825
Sewer Utility	General	6,210	6,210	6,210	K.S.A. 12-825
Sewer Utility	Equipment Reserve	-	10,000	10,000	K.S.A. 12-825
Sewer Utility	Capital Improvement	60,000	30,000	-	K.S.A. 12-825
Sewer Utility	Light Utility	20,279	20,279	20,279	K.S.A. 12-825
Sewer Utility	Employee Benefits	10,000	10,000	10,000	K.S.A. 12-825
Sewer Utility	Sewer Reserve	66,834	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
Light Emergency Maint	General	7,630	44,000	44,000	
	Totals	698,763	784,699	754,699	
	Adjustments				
	Adjusted Totals	698,763	784,699	754,699	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Hill City

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
WATER IMPROVEMENTS	12/21/2021	2027	.6-1.5%	1105000	760,000	2/1 & 8/1	8/1	8,213	175,000	7,638	175,000
Total G.O. Bonds					**760,000**			**8,213**	**175,000**	**7,638**	**175,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDH&E Loan - Sewer	2011	2033	2.50%	4,999,110	1,227,725	3/1 & 9/1	3/1 & 9/1	30,050	103,619	27,443	106,226
Total Other					**1,227,725**			**30,050**	**103,619**	**27,443**	**106,226**
Total Indebtedness					**1,987,725**			**38,263**	**278,619**	**35,081**	**281,226**

City of Hill City

2025

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 1,2024	Payments Due 2024	Payments Due 2025
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
2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	654,935	691,501	380,279
Receipts:			
Ad Valorem Tax	461,546	501,632	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	70,219	57,353	64,198
Recreational Vehicle Tax	1,710	1,258	1,563
16/20M Vehicle Tax	371	578	578
Commercial Vehicle Tax		1,375	1,483
Watercraft Tax		310	548
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Local Liquor Tax	1,619	750	750
Sales and Compensating Use Tax	319,989	319,984	320,000
Franchise Tax	27,794	27,800	27,800
Licenses & Permits	3,524	3,500	3,500
Court Fines	17,295	17,300	17,300
Dog Pound Fees	300	300	300
Swimming Pool	485	485	485
Cemetery	2,158	2,000	2,000
Reimbursed Expense	17,183	0	0
Recycling Center	4,300	4,300	4,300
Grants	2,250		
Transfer from Light Emergency Maintenance Fund	7,630		
Transfer from Sewer Utility Fund	6,210	6,210	6,210
Sale of Equipment	3,136		
Interest on Idle Funds	39,738	32,000	32,000
Miscellaneous	3,654	3,120	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**991,111**	**980,255**	**483,015**
Resources Available:	**1,646,046**	**1,671,756**	**863,294**

FUND PAGE - GENERAL

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	1,646,046	1,671,756	863,294
Expenditures:			
General Administration	71,210	105,900	125,685
Police	326,163	436,209	438,659
Legal	14,698	30,783	31,103
Airport, Parks, Cementary	107,778	111,490	131,490
Fire Department	14,344	35,421	39,421
Street Department	171,604	246,540	282,540
Oil Museum	497	750	750
Pool	38,263	69,075	69,075
Scout House	2,388	2,750	2,750
Subtotal detail (Should agree with detail)	746,945	1,038,917	1,121,472
Chamber/County Cordinator		38,060	28,060
Transfer to Special Highway		0	0
Transfer to Equipment Reserve	50,000	50,000	50,000
Transfer to Capital Improvements	110,000	110,000	110,000
Transfer to Golf Course	47,600	50,000	50,000
Banners		4,500	
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**954,545**	**1,291,477**	**1,359,532**
Unencumbered Cash Balance Dec 31	691,501	380,279	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,232,914	1,265,752	1,359,532
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,359,532
		Tax Required	496,238
	Delinquent Comp Rate:	5.0%	24,812
		Amount of 2024 Ad Valorem Tax	521,050

City of Hill City
2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **GO Water Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	197,132	215,115	231,902
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:	**397,132**	**415,115**	**431,902**
Expenditures:			
Principal	170,000	175,000	175,000
Interest	10,487	8,213	7,638
Fees	1,530		
Cash Basis Reserve		0	5,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**182,017**	**183,213**	**187,638**
Unencumbered Cash Balance Dec 31	215,115	231,902	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	217,949	416,644	187,638
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	187,638
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2024 Ad Valorem Tax	0

City of Hill City
2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	64,175	79,483	39,205
Receipts:			
Ad Valorem Tax	112,861	80,471	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	4,278	14,446	10,299
Recreational Vehicle Tax	104	317	251
16/20M Vehicle Tax	83	142	142
Commercial Vehicle Tax		346	238
Reimbursement from General			
Transfer from Sewer Utility	10,000	10,000	10,000
Reimbursed Expense			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**127,326**	**105,722**	**20,930**
Resources Available:	191,501	185,205	60,135
Expenditures:			
Social Security/Medicare	24,994	28,000	28,000
KPERS	25,668	32,000	32,000
Health Insurance Premium	60,485	85,000	85,000
Health Insurance Claims			
Unemployment	871	1,000	1,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**112,018**	**146,000**	**146,000**
Unencumbered Cash Balance Dec 31	79,483	39,205	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	144,200	146,000	146,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	146,000
		Tax Required	85,865
	Delinquent Comp Rate:	5.0%	4,293
		Amount of 2024 Ad Valorem Tax	90,158

City of Hill City
2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Sp Parks and Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	122,320	109,069	60,449
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Donations			
Reimbursements			
Local Liquor Tax	1,243	1,200	1,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,243**	**1,200**	**1,200**
Resources Available:	**123,563**	**110,269**	**61,649**
Expenditures:			
Personal Services			2,500
Contractual Services	5,506	2,920	6,420
Commodities	8,988	13,900	13,900
Capital Outlay		33,000	27,000
Rubber Mulch			
Ball Complex Upkeep			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,494**	**49,820**	**49,820**
Unencumbered Cash Balance Dec 31	109,069	60,449	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	61,520	49,820	49,820
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	49,820
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2024 Ad Valorem Tax	0

City of Hill City
2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	130,002	167,770	123,450
Receipts:			
State of Kansas Gas Tax	**37,768**	38,180	38,150
Reimbursed Expense			0
Transfer from General	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,768**	**38,180**	**38,150**
Resources Available:	**167,770**	**205,950**	**161,600**
Expenditures:			
Contractual Services		82,500	82,500
Commodities			0
Capital Outlay			0
Crack/Chip seal			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**82,500**	**82,500**
Unencumbered Cash Balance Dec 31	167,770	123,450	79,100
2023/2024/2025 Budget Authority Amoun	125,000	82,500	82,500

Adopted Budget

Airport	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	108,261	102,367	114,247
Receipts:			
Hanger Rent	2,898	3,500	3,500
Farm Income	5,880	5,880	5,880
Fuel Sales	22,182	32,500	32,500
Reimbursement from Airport Grant Fund	78,158		
Miscellaneous	90		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**109,208**	**41,880**	**41,880**
Resources Available:	**217,469**	**144,247**	**156,127**
Expenditures:			
Contractual Services	106,949	10,000	10,000
Commodities	8,060	20,000	20,000
Capital Outlay			
Reimbursement to Airport Grant Fund			0
Miscellaneous	93		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**115,102**	**30,000**	**30,000**
Unencumbered Cash Balance Dec 31	102,367	114,247	126,127
2023/2024/2025 Budget Authority Amoun	172,158	30,000	30,000

City of Hill City
2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvements**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	438,448	541,758	461,758
Receipts:			
Transfer from General	110,000	110,000	110,000
Transfer from Light Utility	50,000	50,000	50,000
Transfer from Sewer Utility	60,000	30,000	0
Transfer from Water Impr Project			
Reimbursed Expense	600		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**220,600**	**190,000**	**160,000**
Resources Available:	**659,048**	**731,758**	**621,758**
Expenditures:			
Lights Capital Improvements			10,000
Line Department			128,100
Power Plant			12,200
Police Dept building Upgrades			10,000
Street Repair	8,436		
Red Rock			
Professional Service	18,256		
Cemetery Kiosk	2,906		
Street Upkeep	23,450	85,000	85,000
Banners		4,500	
Ballfield		14,000	33,000
Tree Trim	39,300	40,000	40,000
Parks		23,500	3,500
Demolition	9,205	10,000	10,000
Improve Dist. System		70,000	70,000
Remodel Wastewater Office		2,000	5,000
City Hall	15,449	21,000	15,000
Sewer			
Other Capital Improvements	288		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**117,290**	**270,000**	**421,800**
Unencumbered Cash Balance Dec 31	541,758	461,758	199,958
2023/2024/2025 Budget Authority Amount	275,000	518,500	421,800

City of Hill City
2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Light Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	902,890	1,188,557	720,352
Receipts:			
Charges for Services	2,036,150	2,095,000	2,095,000
Other Sales & Services	2,030	500	500
Reimbursed Expense	16,657	0	0
Sale of Equipment	948	0	0
Transfer from Sewer Utility	20,279	20,279	20,279
Transfer from Light & Water Surplus			
Transfer from Emergency Maintenance			
Miscellaneous	**551**	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,076,615**	**2,116,279**	**2,116,279**
Resources Available:	**2,979,505**	**3,304,836**	**2,836,631**
Expenditures:			
PRODUCTION			
Personal Services	130,139	133,635	147,417
Contractual Services	94,953	90,000	165,000
Commodities	49,536	32,000	55,000
Miscellaneous	151		
Purchased Power	630,630	1,337,500	1,179,287
DISTRIBUTION			
Personal Services	69,244	53,183	73,746
Contractual Services	148,699	225,000	300,000
Commodities	66,883	50,000	75,000
Miscellaneous			
GENERAL & ADMINISTRATION			
Personal Services	349,223	390,166	427,614
Contractual Services	48,448	65,000	65,000
Commodities	16,858	22,000	22,000
Sales Tax	70,865	72,000	72,000
Miscellaneous	1,319		
TRANSFERS			
Sewer			
Capital Improvement	50,000	50,000	50,000
Light & Water Surplus			
Equipment Reserve	64,000	64,000	64,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,790,948**	**2,584,484**	**2,696,064**
Unencumbered Cash Balance Dec 31	1,188,557	720,352	140,567
2023/2024/2025 Budget Authority Amoun	2,440,107	2,584,484	2,696,064

City of Hill City
2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	81,307	104,945	33,655
Receipts:			
Charges for Services	305,564	300,500	330,500
Other Sales & Services			
Reimbursed Expenses	4,272	14,967	
Transfer from Lights			
Miscellaneous	2,099		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**311,935**	**315,467**	**330,500**
Resources Available:	**393,242**	**420,412**	**364,155**
Expenditures:			
Personal Services	76,810	85,553	92,951
Contractual Services	24,133	33,805	33,805
Commodities	17,759	50,700	50,700
Capital Outlay	0	0	0
Transfer to Equipment Reserve		10,000	10,000
Transfer to Capitial Improvements	60,000	30,000	0
Transfer to Light Utility	20,279	20,279	20,279
Transfer to Employee Benefits	10,000	10,000	10,000
Transfer to Swimming Pool Reserve	6,210	6,210	6,210
Transfer to General Fund	6,210	6,210	6,210
Transfer to Sewer Reserve	66,834	134,000	134,000
Miscellaneous	62		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**288,297**	**386,757**	**364,155**
Unencumbered Cash Balance Dec 31	104,945	33,655	0
2023/2024/2025 Budget Authority Amoun	410,702	386,757	364,155

City of Hill City
2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	879,796	741,539	200,000
Receipts:			
Charges for Services	494,017	525,000	525,000
Other Sales and Services	259		
Reimbursed Expenses	2,745		
interest on Idle Funds	792		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**497,813**	**525,000**	**525,000**
Resources Available:	**1,377,609**	**1,266,539**	**725,000**
Expenditures:			
Personal Services	110,138	114,555	124,783
Contractual Services	81,401	103,000	103,000
Commodities	126,044	65,000	140,000
Water Tax Fees	4,212	3,500	4,300
Sales Tax	17,249	11,000	17,250
Capital Outlay	96,511	108,200	43,500
KDH&E Loan Principal	0	0	0
KDH&E Loan Interest	515	0	0
Transfer to GO Water Debt Service	200,000	200,000	200,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**636,070**	**605,255**	**632,833**
Unencumbered Cash Balance Dec 31	741,539	200,000	92,167
2023/2024/2025 Budget Authority Amount	758,900	605,255	632,833

City of Hill City
2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf Course**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,579	4,767	5,267
Receipts:			
Charges for Services	7,780	6,900	7,500
Membership Dues	25,075	25,600	25,000
Rent	7,750	8,000	7,500
Transfer from General	47,600	50,000	50,000
Reimbursed Expense	3,390		
Sale of Equipment	810		
Miscellaneous	30		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**92,435**	**90,500**	**90,000**
Resources Available:	**96,014**	**95,267**	**95,267**
Expenditures:			
Personal Services	42,149	50,000	42,000
Contractual Services	9,523	8,500	12,000
Commodities	39,575	31,500	36,000
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**91,247**	**90,000**	**90,000**
Unencumbered Cash Balance Dec 31	4,767	5,267	5,267
2023/2024/2025 Budget Authority Amoun	98,790	90,000	90,000

City of Hill City
2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **LE Seizure Trust Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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
2023/2024/2025 Budget Authority Amoun	735	735	735

City of Hill City
2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	539,237	332,449	42,049
Receipts:			
Transfer from General	50,000	50,000	50,000
Transfer from Sewer Utility		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	**114,000**	**124,000**	**124,000**
Resources Available:	**653,237**	**456,449**	**166,049**
Expenditures:			
Sewer Equipment	150,000	27,500	52,000
Police Equipment	103,064	100,000	3,000
Administration			41,300
Street		38,200	39,000
Electric Fund		227,000	0
Water Fund		21,700	20,500
Parks			
Other Equipment	45,464		
Limestone Sign - Power Plant			
Cooling Tower			
Swimming Pool			
Fire			
Recycle Center			
Golf Course	22,260		
Airport			
Cemetery			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**320,788**	**414,400**	**155,800**
Unencumbered Cash Balance Dec 31	332,449	42,049	10,249
2023/2024/2025 Budget Authority Amount	320,788	414,400	155,800

City of Hill City
2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Light Emergency Maintenance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	95,000	87,614	43,858
Receipts:			
Transfer from Lights			0
Interest on Idle Funds	244	244	142
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**244**	**244**	**142**
Resources Available:	**95,244**	**87,858**	**44,000**
Expenditures:			
Emergency Maintenance	7,630	44,000	44,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,630**	**44,000**	**44,000**
Unencumbered Cash Balance Dec 31	87,614	43,858	0
2023/2024/2025 Budget Authority Amoun	47,500	47,500	44,000

City of Hill City

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is to be shown)

2025

Non-Budgeted Funds-A

(1) Fund Name: Ball Complex Light Fund		(2) Fund Name: Airport Grant		(3) Fund Name: Sewer Reserve		(4) Fund Name: Light & Water Surplus		(5) Fund Name: Airport Runway		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	21,506	Cash Balance Jan 1	0	Cash Balance Jan 1	89,667	Cash Balance Jan 1	1,900	Cash Balance Jan 1	415	113,488
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Insurance Proceeds		Federal Aid	78,158	Tfr from Sewer Con		Receipts				
				Tfr from Sewer Utl	66,834					
				Interest on Idle Funds	239					
Total Receipts	0	Total Receipts	78,158	Total Receipts	67,073	Total Receipts	0	Total Receipts	0	145,231
Resources Available:	21,506	Resources Available:	78,158	Resources Available:	156,740	Resources Available:	1,900	Resources Available:	415	258,719
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures		Reimb to Airport Fund	78,158	KDHE Principal Payme	101,077	Industrial Park Proj				
		Contractural Services		KDHE Interest Paymen	32,592					
Total Expenditures	0	Total Expenditures	78,158	Total Expenditures	133,669	Total Expenditures	0	Total Expenditures	0	211,827
Cash Balance Dec 31	21,506	Cash Balance Dec 31	0	Cash Balance Dec 31	23,071	Cash Balance Dec 31	1,900	Cash Balance Dec 31	415	46,892 **
										46,892 **

**Note: These two block figures should agree.

City of Hill City

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is to be shown)

2025

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**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	25,548	Cash Balance Jan 1	54,720	Cash Balance Jan 1	84,540	Cash Balance Jan 1	1,966	Cash Balance Jan 1		166,774
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimb.				Trf from Sewer	6,210					
Total Receipts	0	Total Receipts	0	Total Receipts	6,210	Total Receipts	0	Total Receipts	0	6,210
Resources Available:	25,548	Resources Available:	54,720	Resources Available:	90,750	Resources Available:	1,966	Resources Available:	0	172,984
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Water Project		Expenditures:		Expenditures						
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	25,548	Cash Balance Dec 31	54,720	Cash Balance Dec 31	90,750	Cash Balance Dec 31	1,966	Cash Balance Dec 31	0	172,984 **
										172,984 **

**Note: These two block figures should agree.

City of Hill City

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is to be shown)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Tree and Park				**BASE Grant Fund**		**Donation Fund**		**Reinstatement Fee**		
Unencumbered Cash Balance Jan 1	189	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1	100,165	Unencumbered Cash Balance Jan 1	2,775	Unencumbered Cash Balance Jan 1	600	Total 103,729
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Grants	145,089			Receipts:	500	
Total Receipts	0	Total Receipts	0	Total Receipts	145,089	Total Receipts	0	Total Receipts	500	145,589
Resources Available:	189	Resources Available:	0	Resources Available:	245,254	Resources Available:	2,775	Resources Available:	1,100	249,318
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Expenditures:	245,254			Expenditures	300	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	245,254	Total Expenditures	0	Total Expenditures	300	245,554
Cash Balance Dec 31	189	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	2,775	Cash Balance Dec 31	800	3,764 **
										3,764 **

**Note: These two block figures should agree.

City of Hill City

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is to be shown)

2025

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**		**ARPA Fund**		**Airport Bond & Interest**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,093	Cash Balance Jan 1	34,752	Cash Balance Jan 1	7,500	Cash Balance Jan 1	215,179	Cash Balance Jan 1	15,359	278,883
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Diversion Fines	5,494	Contr from General	39,544							
		Contr from Emp Ben								
		Contr from Light	39,545							
		Contr from Sewer	6,586							
		Contr from Water	10,324							
Total Receipts	5,494	Total Receipts	95,999	Total Receipts	0	Total Receipts	0	Total Receipts	0	101,493
Resources Available:	11,587	Resources Available:	130,751	Resources Available:	7,500	Resources Available:	215,179	Resources Available:	15,359	380,376
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures	3,620	Health Claims	62,512			Project Expenditures	215,179			
Total Expenditures	3,620	Total Expenditures	62,512	Total Expenditures	0	Total Expenditures	215,179	Total Expenditures	0	281,311
Cash Balance Dec 31	7,967	Cash Balance Dec 31	68,239	Cash Balance Dec 31	7,500	Cash Balance Dec 31	0	Cash Balance Dec 31	15,359	99,065 **
										99,065 **

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

Legal Notice

(First Published in The Hill City Times on Wednesday, July 31, 2024)

BUDGET HEARING

The governing body of

City of Hill City

will meet on August 19, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate *
General	954,545	62.315	1,291,477	67.227	1,359,532	521,050	64.310
GO Water Debt Service	182,017		183,213		187,638		
Employee Benefits	112,018	15.696	146,000	10.784	146,000	90,158	11.128
Sp Parks and Recreation	14,494		49,820		49,820		
Special Highway			82,500		82,500		
Airport	115,102		30,000		30,000		
Capital Improvements	117,290		270,000		421,800		
Light Utility	1,790,948		2,584,484		2,696,064		
Sewer Utility	288,297		386,757		364,155		
Water Utility	636,070		605,255		632,833		
Golf Course	91,247		90,000		90,000		
LE Seizure Trust Fund			734		735		
Equipment Reserve	320,788		414,400		155,800		
Light Emergency Mainten	7,630		44,000		44,000		
Non-Budgeted Funds-A	211,827						
Non-Budgeted Funds-B							
Non-Budgeted Funds-C	245,554						
Non-Budgeted Funds-D	281,311						
Totals	5,369,138	78.011	6,178,640	78.011	6,260,876	611,208	75.438
						Revenue Neutral Rate **	75.438
Less: Transfers	698,763		784,699		754,699		
Net Expenditure	4,670,375		5,393,941		5,506,177		
Total Tax Levied	567,121		611,208		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,269,528		7,834,897		8,102,119		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	1,105,000		930,000		760,000		
Revenue Bonds	0		0		0		
Other	1,427,398		1,328,802		1,227,725		
Lease Purchase Principal	0		0		0		
Total	2,532,398		2,258,802		1,987,725		

*Tax rates are expressed in mills

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

Aphton K. Griffey
City Clerk