State of Kansas
City

CERTIFICATE

2025

To the Clerk of Marion, State of Kansas
We, the undersigned, officers of
Hillsboro
certify that (1) the hearing mentioned in the attached publication was held,
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2025, and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Vehicle 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	3,110,405	679,242	28.953
Debt Service	10-113		988,478	118,228	5.039
Library	12-1220		113,150	93,823	3.999
Special Law Enforcement	12-110b		99,470	23,455	.999
Industrial	12-1617i		116,490	23,449	.999
Special Highway			180,000		
TIF			25,900		
Airport			6,000		
Special Park			8,000		
Local Sales Tax			350,000		
Utility Sales Tax			115,000		
Water			2,236,311		
Electric			3,769,175		
Refuse			390,504		
Sewer			978,000		
Non-Budgeted Funds-A					
Totals for City		xxxxx	12,486,883	938,198	39.989
Recreation	12-1927		25,533	23,451	.923
Totals Including Recreation		xxxxx	12,512,416	961,649	40.912
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					33459439
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Exceeds
5.039
3.999
.999
.999
39.99
.999
.923

City Revenue Neutral Rate	37.936
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by

Address

Email

Attest: Oct 4, 2024

County Clerk

Governing Body

CPA Summary

Hillsboro 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	651,909	61,098	1,052	395	4,635	345
Debt Service	108,156	10,137	175	65	769	57
Library	86,526	8,109	140	52	615	46
Special Law Enforcemer	21,639	2,028	35	13	154	11
Industrial	21,635	2,028	35	13	154	11
Recreation	21,631	2,027	35	13	154	11
TOTAL	889,865	83,400	1,437	538	6,327	470

County Treas Motor Vehicle Estimate	83,400				
County Treas Recreational Vehicle Estimate		1,437			
County Treas 16/20M Vehicle Estimate			538		
County Treas Commercial Vehicle Tax Estimate				6,327	
County Treas Watercraft Tax Estimate					470

Motor Vehicle Factor	0.09372				
Recreational Vehicle Factor		0.00161			
16/20M Vehicle Factor			0.00060		
Commercial Vehicle Factor				0.00711	
Watercraft Factor					0.00053

Hillsboro 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 Fund	Equipment Reserve	-	50,000	75,000	KSA 12-1, 117
General Fund	Fire Equipment Reserve	32,000	32,000	32,000	KSA 12-1, 117
General Fund	CIP	29,250	75,000	40,000	KSA 12-1, 118
General Fund	TIF	-	3,000	3,000	KSA 10-117A
Local Option Sales Tax	Debt Service	250,000	300,000	300,000	KSA 10-117A
Water Operating	General Fund	75,000	150,000	100,000	KSA 12-825D
Water Operating	Equipment Reserve	7,500	10,000	36,000	KSA 12-1, 117
Water Operating	Debt Service	100,000	100,000	125,000	KSA 12-825D
Electric Operating	General Fund	465,000	500,000	700,000	KSA 12-825D
Electric Operating	Equipment Reserve	7,500	20,000	60,000	KSA 12-1, 117
Electric Operating	Industrial	40,000	50,000	60,000	KSA 12-825D
Refuse Operating	General Fund	27,500	25,000	20,000	KSA 12-825D
Refuse Operating	Equipment Reserve	7,500	10,000	10,000	KSA 12-1, 117
Sewer Operating	General Fund	150,000	150,000	150,000	KSA 12-825D
Sewer Operating	Debt Service	15,000	200,000	150,000	KSA 12-825D
Sewer Operating	Equipment Reserve	7,500	10,000	15,000	KSA 12-1, 117
	Totals	1,213,750	1,685,000	1,876,000	
	Adjustments				
	Adjusted Totals	1,213,750	1,685,000	1,876,000	

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

Hillsboro

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:											
Series 2018 Groves Edition	9/10/2018	10/1/2038	3.45	105,000	80,000	4/1	10/1	2,760	5,000	2,588	5,000
GO 2019 Street Constructio	8/1/1019	9/1/2039	3.76	4,055,000	3,475,000	3/1	9/1	132,000	160,000	125,600	170,000
GO 2019B Refunding	10/10/2019	9/1/2042	3.50	5,195,000	5,195,000	3/1	9/1	169,263	150,000	164,763	215,000
GO 2021A Refunding	10/28/2021	10/1/2026	1.15	957,000	573,000	4/1	10/1	6,015	200,000	3,715	201,000
GO 2024 Street Constructio	7/9/2024	9/1/2034	3.87	1,560,000	0	9/1	9/1	0	0	81,771	0
Total G.O. Bonds					**9,323,000**			**310,038**	**515,000**	**378,435**	**591,000**
Revenue Bonds:											
Water Revolving Loan- 240	10/5/2004	2/1/2026	3.77	146,352	24,794	2/1	8/1	766	9,641	433	10,008
Water Revolving Loan- 293	2/1/2020	8/1/2039	1.80	2,576,270	2,094,213	2/1	8/1	37,199	110,952	35,191	113,351
Total Revenue Bonds					**2,119,007**			**37,966**	**120,593**	**35,625**	**123,358**
Other:											
KDOT Rev Loan TR0036	10/17/2006	8/1/2026	3.79	531,535	56,392	2/1	8/1	2,124	38,032	683	18,360
PBC-Hospital Issue 2015	12/30/2015	9/1/2038	2.00-4.00	1,325,000	985,000	3/1	9/1	41,900	50,000	40,150	50,000
Total Other					**1,041,392**			**44,024**	**88,032**	**40,833**	**68,360**
Total Indebtedness					**12,483,399**			**392,027**	**723,625**	**454,893**	**782,719**

State of Kansas
City

Hillsboro 2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2024	Payments Due 2024	Payments Due 2025
Electric Digger Truck	10/7/2019	84	3.07	249,045	112,696	39,614	39,614
Electric Bucket Truck (small)	2/28/2020	60	2.78	130,909	41,031	28,122	14,061
2020 Police Patrol Car	9//9/2020	60	2.78	29,925	9,307	6,378	3,189
2022 Police Patrol Car	1/1/2021	36	2.25	32,710	16,628	11,337	5,669
Sanitation Truck	4/17/2019	60	3.57	169,406	18,320	18,646	0
Case 580 Loader Backhoe	7/20/2022	60	3.84	115,000	93,696	25,475	25,475
Hydro Vac Trailer	7/20/2022	60	3.84	89,570	72,977	19,841	19,841
Ventrac 4520Z Mower & Deck	5/1/2023	60	5.53	43,807	30,458	10,026	10,026
2014 Autocar Trash Truck	5/1/2023	60	5.53	159,500	140,359	36,505	36,505
2010 Dump Truck	8/15/2023	60	5.78	97,600	91,936	22,527	22,527
2023 Brush Truck	8/15/2023	60	5.78	118,155	111,298	27,271	27,271
2023 Toro Golf Sprayer	8/15/2023	60	5.78	63,119	59,456	14,568	14,568
				Totals	**798,163**	**260,310**	**218,745**

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

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	193,531	247,973	216,163
Receipts:			
Ad Valorem Tax	606,459	651,909	xxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	65,534	60,570	61,098
Recreational Vehicle Tax	1,128	800	1,052
16/20M Vehicle Tax	394	400	395
Commercial Vehicle Tax	4,686	3,905	4,635
Watercraft Tax	340	340	345
Gross Earning (Intangible) Tax	0	0	0
Local Sales and Use Tax	483,612	480,000	480,000
Local Alcoholic Liquor	2,146	2,200	2,300
Highway Connecting Lnk	314	300	400
Transient Guest Tax	15,169	16,000	16,000
Franchise Tax	157,096	180,000	180,000
Building Permits	11,443	15,000	15,000
Licenses, Permits and Fees	6,385	7,000	7,000
Rental Income	32,923	30,000	30,000
Court Fines and Bonds	8,400	7,000	7,500
Reimbursements	14,949	5,000	9,000
Museum Income	524	600	1,000
Swimming Pool	35,754	40,000	45,000
Sports Complex	6,750	7,000	11,000
Golf Course Receipts	92,058	105,000	120,000
Donations	17,300	10,000	10,000
Sale of Property	15,000	10,000	10,000
Transfers In	717,500	700,000	970,000
Grant Proceeds		25,000	50,000
In Lieu of Taxes (IRB)	0	4,500	5,000
Interest on Idle Funds	110,235	126,000	115,000
Neighborhood Revitalization Rebate			0
Miscellaneous	79,000	65,000	70,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,485,099**	**2,553,524**	**2,221,724**
Resources Available:	**2,678,630**	**2,801,497**	**2,437,888**

Hillsboro 2025

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Legislative			
Salaries	13,542	13,500	13,500
Contractual	79,746	45,030	82,500
Commodities	22,056	22,000	20,000
Capital Outlay			1,000
Total	**115,344**	**80,530**	**117,000**
Administration			
Salaries	359,284	370,500	376,005
Contractual	39,565	52,150	53,000
Commodities	76,111	80,000	70,000
Capital Outlay	0	8,555	3,000
Total	**474,960**	**511,205**	**502,005**
Police			
Salaries	488,915	525,674	525,000
Contractual	18,733	36,700	49,400
Commodities	31,588	25,000	32,000
Capital Outlay	17,337	21,000	47,000
Total	**556,573**	**608,374**	**653,400**
Fire			
Salaries	61,517	70,000	79,500
Contractual	24,098	18,250	23,900
Commodities	55,356	45,000	50,000
Capital Outlay	4,207	5,000	18,000
Total	**145,178**	**138,250**	**171,400**
Street			
Salaries	217,775	285,000	308,700
Contractual	22,477	30,000	30,400
Commodities	68,829	70,000	101,000
Capital Outlay	0	16,564	10,000
Total	**309,081**	**401,564**	**450,100**
Parks & Recreation			
Salaries	582	600	0
Contractual	33,063	26,000	26,000
Commodities	9,154	7,000	6,500
Capital Outlay	19,383	5,000	7,000
Total	**62,182**	**38,600**	**39,500**
Museum			
Salaries	74,210	26,000	16,000
Contractual	24,047	26,100	26,000
Commodities	8,903	7,000	6,000
Capital Outlay	0	0	0
Total	**107,160**	**59,100**	**48,000**
Swimming Pool			
Salaries	65,830	82,698	81,000
Contractual	14,618	9,713	12,000
Commodities	36,052	37,000	35,000
Capital Outlay	4,300	0	0
Total	**120,800**	**129,411**	**128,000**
Page 1 - Total	**1,891,278**	**1,967,034**	**2,109,405**

Hillsboro 2025

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Golf			
Salaries	140,528	160,000	145,000
Contractual	18,599	18,000	27,000
Commodities	56,295	68,000	79,000
Capital Outlay	0	15,000	20,000
Total	**215,422**	**261,000**	**271,000**
Bldg Inspect & Planning			
Salaries	84,439	89,000	92,000
Contractual	6,853	2,000	2,600
Commodities	1,752	4,000	3,000
Capital Outlay	0	0	0
Total	**93,044**	**95,000**	**97,600**
Sports Complex			
Salaries	73,316	79,000	148,500
Contractual	6,468	4,000	6,700
Commodities	19,202	22,100	18,000
Capital Outlay	16,250	5,000	15,000
Total	**115,236**	**110,100**	**188,200**
Court			
Salaries	0		0
Contractual	9,749	11,000	15,000
Commodities	0		0
Capital Outlay	0		0
Total	**9,749**	**11,000**	**15,000**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	433,451	477,100	571,800
Page 1 -Total	**1,891,278**	**1,967,034**	**2,109,405**
Grand Total	**2,324,729**	**2,444,134**	**2,681,205**

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

Hillsboro 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	34,832	164,453	114,218
Receipts:			
Ad Valorem Tax	101,336	108,156	xxxxxxxxxxxxxxxx
Delinquent Tax	11	0	0
Motor Vehicle Tax	10,597	10,127	10,137
Recreational Vehicle Tax	183	171	175
16/20M Vehicle Tax	53	68	65
Commercial Vehicle Tax	784	779	769
Watercraft Tax	57	70	57
Local Sales Tax	150,000	150,000	150,000
Special Assessments	9,245	10,550	11,000
Transfers In	556,085	535,000	585,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**828,351**	**814,921**	**757,203**
Resources Available:	**863,183**	**979,374**	**871,421**
Expenditures:			
Debt Service Principal	340,713	515,000	591,000
Debt Service Interest	317,857	310,000	378,435
KDOT Revolving Loan	40,156	40,156	19,043
Miscellaneous	4		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**698,730**	**865,156**	**988,478**
Unencumbered Cash Balance Dec 31	164,453	114,218	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	754,582	921,321	988,478
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	988,478
		Tax Required	117,057
	Delinquent Comp Rate:	1.0%	1,171
		Amount of 2024 Ad Valorem Tax	**118,228**

CPA Summary

Hillsboro 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,417	6,234	11,294
Receipts:			
Ad Valorem Tax	77,223	86,526	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	
Motor Vehicle Tax	8,259	7,716	8,109
Recreational Vehicle Tax	143	131	140
16/20M Vehicle Tax	46	54	52
Commercial Vehicle Tax	600	594	615
Watercraft Tax	44	39	46
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(74)		0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	86,241	95,060	8,962
Resources Available:	92,658	101,294	20,256
Expenditures:			
Appropriations to Library	86,424	90,000	113,150
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	86,424	90,000	113,150
Unencumbered Cash Balance Dec 31	6,234	11,294	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	93,430	93,570	113,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	113,150
		Tax Required	92,894
	Delinquent Comp Rate:	1.0%	929
		Amount of -1 Ad Valorem Tax	93,823

Adopted Budget Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	417	312	74
Receipts			
Ad Valorem Tax	19,301	21,631	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	
Motor Vehicle Tax	2,060	1,929	2,027
Recreational Vehicle Tax	36	33	35
16/20M Vehicle Tax	11	11	13
Commercial Vehicle Tax	150	148	154
Watercraft Tax	11	10	11
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(94)		0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	21,475	23,762	2,240
Resources Available:	21,892	24,074	2,314
Expenditures:			
Appropriations	21,580	24,000	25,533
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	21,580	24,000	25,533
Unencumbered Cash Balance Dec 31	312	74	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	21,580	24,130	25,533
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,533
		Tax Required	23,219
	Delinquent Comp Rate	1.0%	232
		Amount of 2024 Ad Valorem Tax	23,451

CPA Summary

Hillsboro 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Law Enforcement	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	49,410	60,726	73,906
Receipts			
Ad Valorem Tax	19,301	21,639	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	
Motor Vehicle Tax	2,065	1,929	2,028
Recreational Vehicle Tax	36	33	35
16/20M Vehicle Tax	11	11	13
Commercial Vehicle Tax	150	148	154
Watercraft Tax	11	10	11
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-18		0
Miscellaneous	395	45	100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,951**	**23,815**	**2,341**
Resources Available:	71,361	84,541	76,247
Expenditures:			
Capital Outlay	10,635	10,635	30,000
Contractual			69,470
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,635**	**10,635**	**99,470**
Unencumbered Cash Balance Dec 31	60,726	73,906	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	22,700	71,200	99,470
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	99,470
		Tax Required	23,223
	Delinquent Comp Rate:	1 0%	232
		Amount of 2024 Ad Valorem Tax	23,455

Adopted Budget Industrial	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	15,108	17,642	31,032
Receipts:			
Ad Valorem Tax	19,301	21,635	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	
Motor Vehicle Tax	2,063	1,929	2,028
Recreational Vehicle Tax	36	33	35
16/20M Vehicle Tax	11	11	13
Commercial Vehicle Tax	150	148	154
Watercraft Tax	11	10	11
Reimbursed	405		
Transfers In	40,000	50,000	60,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-18	-11	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**61,959**	**73,755**	**62,241**
Resources Available:	**77,067**	**91,397**	**93,273**
Expenditures			
Personnel	49,469	15,000	30,580
Commodities	3,706	18,000	50,000
Capital Outlay	6,250		5,910
Contractual		22,409	30,000
Appropriations		4,956	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**59,425**	**60,365**	**116,490**
Unencumbered Cash Balance Dec 31	17,642	31,032	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	85,140	79,030	116,490
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	116,490
		Tax Required	23,217
	Delinquent Comp Rate	1 0%	232
		Amount of 2024 Ad Valorem Tax	23,449

CPA Summary

Hillsboro 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	58,804	42,056	108,256
Receipts:			
State of Kansas Gas Tax	73,948	76,200	76,200
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**73,948**	**76,200**	**76,200**
Resources Available:	**132,752**	**118,256**	**184,456**
Expenditures:			
Commodities	15,564	10,000	
Contractual	75,132		
Capital Outlay			180,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**90,696**	**10,000**	**180,000**
Unencumbered Cash Balance Dec 31	42,056	108,256	4,456
2023/2024/2025 Budget Authority Amoun	125,000	150,000	180,000

Adopted Budget **TIF**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	375	0	982
Receipts:			
Property Tax	22,775	25,000	25,000
Transfers In	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,775**	**25,000**	**25,000**
Resources Available:	**23,150**	**25,000**	**25,982**
Expenditures:			
Principal Payments	20,287	21,000	22,000
Interest Payments	1,018	1,018	2,000
Contractural Services	1,845	2,000	1,900
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,150**	**24,018**	**25,900**
Unencumbered Cash Balance Dec 31	0	982	82
2023/2024/2025 Budget Authority Amoun	31,230	27,700	25,900

CPA Summary

Hillsboro 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,844	1,325	25
Receipts:			
Fuel Sales	2,016	3,000	3,500
Rent	2,463	600	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,479**	**3,600**	**7,500**
Resources Available:	**9,323**	**4,925**	**7,525**
Expenditures:			
Fuel	2,019	3,000	3,000
Commodities	2,951	1,900	1,000
Contractual	3,028	0	2,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,998**	**4,900**	**6,000**
Unencumbered Cash Balance Dec 31	1,325	25	1,525
2023/2024/2025 Budget Authority Amount	8,500	14,500	6,000

Adopted Budget **Special Park**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,495	2,761	3,861
Receipts:			
Liquor Tax	2,146	2,100	4,380
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,146**	**2,100**	**4,380**
Resources Available:	**4,641**	**4,861**	**8,241**
Expenditures:			
Commodities	1,880	1,000	8,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,880**	**1,000**	**8,000**
Unencumbered Cash Balance Dec 31	2,761	3,861	241
2023/2024/2025 Budget Authority Amount	3,500	3,400	8,000

CPA Summary

Hillsboro 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Local Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	519,963	369,555	269,555
Receipts:			
Local Sales Tax	350,329	350,000	350,000
Lease Proceeds	204,526		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**554,855**	**350,000**	**350,000**
Resources Available:	**1,074,818**	**719,555**	**619,555**
Expenditures:			
Rent to PBC	176,290	0	
Capital Outlay	278,973	150,000	50,000
Transfers Out	250,000	300,000	300,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**705,263**	**450,000**	**350,000**
Unencumbered Cash Balance Dec 31	369,555	269,555	269,555
2023/2024/2025 Budget Authority Amoun	751,290	700,000	350,000

Adopted Budget **Utility Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	11,964	12,882	12,882
Receipts:			
Sales Tax Collected	107,701	110,000	115,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**107,701**	**110,000**	**115,000**
Resources Available:	**119,665**	**122,882**	**127,882**
Expenditures:			
Sales Tax Remitted	106,783	110,000	115,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**106,783**	**110,000**	**115,000**
Unencumbered Cash Balance Dec 31	12,882	12,882	12,882
2023/2024/2025 Budget Authority Amoun	90,000	110,000	115,000

See Tab A

CPA Summary

Hillsboro 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	248,153	205,826	157,988
Receipts:			
Utility Collections	1,058,653	1,116,746	1,228,421
Reimbursements	560	480	1,000
KDHE PILOT Funds	115,579	200,000	850,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,174,792**	**1,317,226**	**2,080,221**
Resources Available:	**1,422,945**	**1,523,052**	**2,238,209**
Expenditures:			
Production			
Personnel Services	137,134	142,000	159,000
Contractual Services	51,635	136,000	140,000
Commodities	223,001	206,000	208,200
Capital Outlay	0	1,000	20,000
KDHE PILOT Study	103,189	150,000	850,800
Water Purchases	76,188	79,254	83,000
Distribution			
Personnel Services	137,134	169,000	159,000
Contractual Services	66,457	26,600	22,100
Commodities	54,169	44,500	32,500
Capital Outlay	0	15,000	10,000
Revolving Loan Payments	185,711	185,711	185,711
Transfers Out			
General Fund	75,000	100,000	100,000
Equipment Reserve	7,500	10,000	36,000
Bond and Interest	100,000	100,000	125,000
Cash Reserve (2025 column)			105,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,217,119**	**1,365,065**	**2,236,311**
Unencumbered Cash Balance Dec 31	205,826	157,988	1,898
2023/2024/2025 Budget Authority Amoun	1,359,211	2,270,070	2,236,311

CPA Summary

State of Kansas
City

Hillsboro 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	589	597,362	1,001,624
Receipts:			
Collections	3,444,288	3,456,900	3,500,000
Connection Fees	9,350	10,000	10,000
Reimbursements	20,439	80,000	100,000
Interest on Idle Funds			
Miscellaneous	20,714	45,000	30,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,494,791**	**3,591,900**	**3,640,000**
Resources Available:	**3,495,380**	**4,189,262**	**4,641,624**
Expenditures:			
Personal Services	270,949	370,902	375,000
Contractual Services	86,326	90,000	93,500
Commodities	121,231	90,000	170,000
Capital Outlay	4,190	50,000	300,000
Electric Purchases	1,832,456	1,888,000	1,900,000
Lease Purchase Digger Truck	39,614	39,614	39,614
Lease Purchase Small Bucket Truck	28,122	28,122	14,061
Transfers out:			
General Fund	465,000	500,000	750,000
Franchise Payment	0	55,000	0
Equipment Reserve Fund	7,500	20,000	60,000
Industrial	40,000	50,000	60,000
Use Tax	2,983	6,000	7,000
Cash Reserve (2025 column)			
Miscellaneous	(353)		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,898,018**	**3,187,638**	**3,769,175**
Unencumbered Cash Balance Dec 31	597,362	1,001,624	872,449
2023/2024/2025 Budget Authority Amoun	3,313,436	3,257,736	3,769,175

CPA Summary

Hillsboro 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	74,226	80,278	28,981
Receipts:			
Collections	391,229	394,000	420,000
Reimbursements	1,085	3,500	3,500
Lease Proceeds	80,128		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**472,442**	**397,500**	**423,500**
Resources Available:	**546,668**	**477,778**	**452,481**
Expenditures:			
Personal Services	131,917	165,000	159,000
Contractual Services	62,514	112,000	100,000
Commodities	67,897	41,000	41,000
Capital Outlay	79,750		
Recycling	20,941	22,000	24,000
Lease Purchase Sanitation Truck	68,371	37,293	0
Lease New Truck/Service Truck		36,504	36,504
Transfers out:			
General Fund	25,000	25,000	20,000
Equipment Reserve	10,000	10,000	10,000
Contingency			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**466,390**	**448,797**	**390,504**
Unencumbered Cash Balance Dec 31	80,278	28,981	61,977
2023/2024/2025 Budget Authority Amount	520,417	487,178	390,504

CPA Summary

Hillsboro 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	735,667	353,216	419,856
Receipts:			
Collections	718,256	730,000	740,000
Reimbursements	40,761	40,000	41,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**759,017**	**770,000**	**781,000**
Resources Available:	**1,494,684**	**1,123,216**	**1,200,856**
Expenditures:			
Personal Services	136,781	161,360	159,000
Contractual Services	123,170	113,000	114,000
Commodities	86,035	78,000	89,000
Capital Outlay	462,803	10,000	275,000
Lease Payment	25,475	26,000	26,000
Transfers Out			
Bond and Interest	150,000	150,000	150,000
General Fund	150,000	150,000	150,000
Equipment Reserve	7,500	15,000	15,000
Cash Reserve (2025 column)			
Miscellaneous	-296		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,141,468**	**703,360**	**978,000**
Unencumbered Cash Balance Dec 31	353,216	419,856	222,856
2023/2024/2025 Budget Authority Amount	1,246,656	1,244,750	978,000

CPA Summary

Hillsboro

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equip Reserve		**Capital Improvements**		**Fire Equip Reserve**		**Health Ins Claims Rsrv**		**Museum Trust**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	82,234	Cash Balance Jan 1	72,595	Cash Balance Jan 1	144,745	Cash Balance Jan 1	112,386	Cash Balance Jan 1	38,660	450,620
Receipts:		Receipts:		Receipts		Receipts:		Receipts:		
Sale of Equipment	122,947	Reimbursements	3,775	Lease Proceeds	118,155	Receipts:	88,632	Interest Income	498	
Transfers IN	30,000	Transfers In	29,250	Township Reimb	48,771			Donations	5,360	
				Reimbursed Exp	24,894					
				Transfers In	42,336					
Total Receipts	152,947	Total Receipts	33,025	Total Receipts	234,156	Total Receipts	88,632	Total Receipts	5,858	514,618
Resources Available	235,181	Resources Available	105,620	Resources Available:	378,901	Resources Available:	201,018	Resources Available:	44,518	965,238
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	79,750	Capital Outlay	4,805	Lease Payment	9,100	Claims & Fees	98,973	Contractual	2,864	
Contractual	605	AMPI	23,849	Capital Outlay	252,509					
Lease Payments	26,470	Splash Pad	75,597							
		Planning Zoning	650							
		Misc	190							
Total Expenditures	106,825	Total Expenditures	105,091	Total Expenditures	261,609	Total Expenditures	98,973	Total Expenditures	2,864	575,362
Cash Balance Dec 31	128,356	Cash Balance Dec 31	529	Cash Balance Dec 31	117,292	Cash Balance Dec 31	102,045	Cash Balance Dec 31	41,654	**389,876** **
										389,876 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

Hillsboro

will meet on September 3, 2024 at 6:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at City Hall 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 for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,430,657	28.794	2,585,334	30.037	3,110,405	679,242	28.958
Debt Service	698,730	4.814	865,156	4.983	988,478	118,228	5.040
Library	86,424	3.668	90,000	3.986	113,150	93,823	4.000
Special Law Enforcement	10,635	0.917	10,635	0.997	99,470	23,455	1.000
Industrial	59,425	0.917	60,365	0.996	116,490	23,449	1.000
Special Highway	90,696		10,000		180,000		
TIF	23,150		24,018		25,900		
Airport	7,998		4,900		6,000		
Special Park	1,880		1,000		8,000		
Local Sales Tax	705,263		450,000		350,000		
Utility Sales Tax	106,783		110,000		115,000		
Water	1,217,119		1,365,065		2,236,311		
Electric	2,898,018		3,187,638		3,769,175		
Refuse	466,390		448,797		390,504		
Sewer	1,141,468		703,360		978,000		
Non-Budgeted Funds-A	575,362						
Totals for City	10,519,998	39.110	9,916,267	40.999	12,486,883	938,198	39.998
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*37.936*
Recreation	21,580		24,000		25,533	23,451	1.000
Totals Includes Recreation	10,541,578	39.110	9,940,267	40.999	12,512,416	961,649	40.998
Less: Transfers	1,213,750		1,685,000		1,876,000		
Net Expenditure	9,327,828		8,255,267		10,636,416		
Total Tax Levied	42		889,865		xxxxxxxxxxxxxxxxx		
Assessed Valuation	21,629,970		21,703,483		23,456,070		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	10,027,000	9,684,000	9,323,000
Revenue Bonds	2,352,152	2,236,899	2,119,007
Other	1,532,998	1,293,035	1,041,392
Lease Purchase Principal	390,101	530,837	798,163
Total	14,302,251	13,744,771	13,281,562

*Tax rates are expressed in mills

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

Matt Stiles

City Official Title: City Administrator

RESOLUTION NO. 2024-07

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

WHEREAS, the Revenue Neutral Rate for the City of Hillsboro was calculated as 37.936 mills by the Marion County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 3, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Hillsboro, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

The City of Hillsboro shall levy a property tax rate exceeding the Revenue Neutral Rate of 37.936 mills.

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

ADOPTED this 3rd day of September 2024 by the governing body of Hillsboro, Kansas and signed by the Mayor.

CITY OF HILLSBORO, KANSAS

By _____

Lou Thurston, Mayor

ATTEST:

By _____

Danielle Bartel, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Hillsboro To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 3, 2024
Resolution No. 2024-07

Governing Body Member	Yes	No	No Vote
Blake Beye	X		
Jeff Jorgenson	X		
Ronald Wilkins	X		
Byron McCarty	X		
TOTAL	4	0	

Certified:

Danielle Bartel, City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Eric K. Meyer, being first duly sworn, deposes and says:

That he is the publisher of the Hillsboro Star-Journal, a weekly newspaper printed in the State of Kansas and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 14th day of August, 2024.

Subscribed and sworn to before me this
14th day of August, 2024

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

CHERI BEITZ
Notary Public - State of Kansas
My Appt. Expires 10-12-28

PUBLICATION FEE: $437.00

First published Aug 14, 2024, in the Hillsboro Star-Journal, Marion, Kansas (1t)

The governing body of

City of Hillsboro

will meet on September 3, 2024 at 6:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at City Hall and will be available at this hearing.

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	Prior Year Actual 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	Proposed Estimated Tax Rate*
General	2,430,657	28.794	2,585,334	30.037	3,110,405	679,242	28.958
Debt Service	698,730	4.814	865,156	4.983	988,478	118,228	5.040
Library	86,424	3.668	90,000	3.986	113,150	93,823	4.000
Special Law Enforcement	10,635	0.917	10,635	0.997	99,470	23,455	1.000
Industrial	59,425	0.917	60,365	0.996	116,490	23,449	1.000
Special Highway	90,696		10,000		180,000		
TIF	23,150		24,018		25,900		
Airport	7,998		4,900		6,000		
Special Park	1,880		1,000		8,000		
Local Sales Tax	705,263		450,000		350,000		
Utility Sales Tax	106,783		110,000		115,000		
Water	1,217,119		1,365,065		2,236,311		
Electric	2,898,018		3,187,638		3,769,175		
Refuse	466,390		448,797		390,504		
Sewer	1,141,468		703,360		978,000		
Non-Budgeted Funds-A	575,362						
Totals for City	10,519,998	39.110	9,916,267	40.999	12,486,883	938,198	39.998
			*City Revenue Neutral Rate (excluding Recreation Commission)***				37.936
Recreation	21,580		24,000		25,533	23,451	1.000
Totals Includes Recreation	10,541,578	39.110	9,940,267	40.999	12,512,416	961,649	40.998
Less: Transfers	1,213,750		1,685,000		1,926,000		
Net Expenditures	9,327,828		8,255,267		10,586,416		
Total Tax Levied	42		889,865				
Assessed Valuation	21,629,970		21,703,483		23,456,070		

Outstanding Indebtedness,

Jan 1,	2022	2023	2024
G.O. Bonds	10,027,000	9,684,000	9,323,000
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Lease Pur. Princ.	390,101	530,837	798,163
Total	14,302,251	13,744,771	13,281,562

*Tax rates are expressed in mills.

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

Matt Stiles

City Official Title: City Clerk

H-48-2592