

NOTICE OF BUDGET HEARING

The governing body of
City of South Hutchinson

will meet on August 4, 2014 at 7:00 PM at City Hall, 2 South Main, South Hutchinson, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate *
General	1,897,821	26.010	2,020,159	27.798	2,902,702	543,192	23.590
Debt Service	1,058,000	12.775	1,064,808	12.246	1,072,455	333,317	14.475
Library							
Flood Control	20,901	0.927	22,170	0.234	23,027	22,036	0.957
Employee Benefits	40,936	2.235	55,341	1.667	75,000	67,222	2.919
Special Highway	102,242		220,000		130,000		
Water	495,734		472,924		716,029		
Sewer	1,123,295		1,614,667		1,595,123		
Covention & Tourism	50,617		58,000		65,000		
Special Park			3,000		288		
Diversion	4,185		2,000		8,696		
Location Option Sales Tax	224,944		200,000		290,926		
Employee Health Insurance	87,679		95,000		200,000		
Non-Budgeted Funds-A	490,956						
Totals	5,597,310	41.947	5,828,069	41.945	7,079,246	965,767	41.941
Less: Transfers	830,065		750,065		757,065		
Net Expenditure	4,767,245		5,078,004		6,322,181		
Total Tax Levied	877,856		929,995		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	20,928,193		22,171,930		23,026,503		
Outstanding Indebtedness, January 1,	2012		2013		2014		
G.O. Bonds	3,099,000		7,368,000		6,510,000		
Revenue Bonds	0		0		0		
Other	4,454,031		0		0		
Lease Purchase Principal	82,022		0		0		
Total	7,635,053		7,368,000		6,510,000		

*Tax rates are expressed in mills

0

City Official Title: City Clerk

City of South Hutchinson

2015

Computation to Determine Limit for 2015

	<u>Amount of Levy</u>
1. Total tax levy amount in 2014 budget	+ \$ 929,995
2. Debt service levy in 2014 budget	- \$ 271,524
3. Tax levy excluding debt service	<u>\$ 658,471</u>

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014:	+ <u>746,959</u>	
5. Increase in personal property for 2014:		
5a. Personal property 2014	+ <u>2,183,592</u>	
5b. Personal property 2013	- <u>2,780,191</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2014:		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	- <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2014:	<u>377,115</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>1,124,074</u>	
9. Total estimated valuation July 1, 2014	<u>23,026,503</u>	
10. Total valuation less valuation adjustment (9 minus 8)	<u>21,902,429</u>	
11. Factor for increase (8 divided by 10)	<u>0.05132</u>	
12. Amount of increase (11 times 3)	+ \$ <u>33,794</u>	
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>692,265</u>	
14. Debt service levy in this 2015 budget	<u>333,317</u>	
15. 2015 tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>1,025,582</u>	
16. Consumer Price Index for all urban consumers for calendar year 2013	<u>1.50%</u>	
17. Consumer Price Index adjustment (3 times 16)	\$ <u>9,877</u>	
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ <u>1,035,459</u>	

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of Motor, Recreational, 16/20M Vehicle Tax

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	616,328	65,128	1,034	1,030
Debt Service	271,524	28,692	456	454
Library				
Flood Control	5,184	548	9	9
Employee Benefits	36,959	3,905	62	62
TOTAL	929,995	98,273	1,561	1,555

County Treas Motor Vehicle Estimate 98,273
 County Treasurers Recreational Vehicle Estimate 1,561
 County Treasurers 16/20M Vehicle Estimate 1,555

Motor Vehicle Factor 0.10567
 Recreational Vehicle Factor 0.00168
 16/20M Vehicle Factor 0.00167

City of South Hutchinson

2015

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
General Administration			
Salaries	132,310	130,011	172,800
Contractual	190,693	46,000	50,500
Commodities	19,334	14,000	16,000
Capital Outlay	6,000	10,000	13,000
Total	348,337	200,011	252,300
Police			
Salaries	589,139	592,400	630,783
Contractual	88,274	96,374	107,100
Commodities	48,255	49,000	62,400
Capital Outlay	65,365	65,500	67,500
Total	791,033	803,274	867,783
Streets			
Salaries	140,852	146,308	196,900
Contractual	69,391	37,400	62,400
Commodities	6,469	16,300	18,600
Capital Outlay	70,000	11,000	12,000
Total	286,712	211,008	289,900
Fire			
Salaries	54,529	118,300	138,680
Contractual	54,924	45,321	51,444
Commodities	13,795	15,000	15,570
Capital Outlay	59,303	56,000	56,000
Total	182,551	234,621	261,694
Park			
Salaries	10,000	10,000	10,000
Contractual	17,515	9,500	11,000
Commodities	7,652	17,150	15,150
Capital Outlay	33,986	21,000	30,000
Total	69,153	57,650	66,150
Court			
Salaries	60,685	62,450	73,000
Contractual	68,153	59,900	78,400
Commodities	1,210	3,000	2,500
Capital Outlay	0	0	1,500
Total	130,048	125,350	155,400
Code Enforcement			
Salaries	0	0	0
Contractual	3,281	2,195	3,125
Commodities	7,244	4,050	4,450
Capital Outlay	2,500	3,000	3,500
Total	13,025	9,245	11,075
Non-Departmental			
Salaries	0	0	0
Contractual	73,936	169,000	175,000
Commodities	0	5,000	10,000
Capital Outlay	3,026	205,000	813,400
Total	76,962	379,000	998,400
Page Total	1,897,821	2,020,159	2,902,702

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

City of South Hutchinson

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	12,421	326	1,307
Receipts:			
Ad Valorem Tax	255,585	271,524	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	7,940	6,500	7,000
Motor Vehicle Tax	29,562	35,000	28,692
Recreational Vehicle Tax	0	0	456
16/20M Vehicle Tax	0	0	454
Transfers In	521,565	521,565	521,565
Special Assessments	229,902	230,000	230,000
In Lieu of Taxes	1,352	1,200	1,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,045,905	1,065,789	789,367
Resources Available:	1,058,326	1,066,115	790,674
Expenditures:			
Bond Principal	813,000	858,000	893,000
Bond Interest	245,000	206,808	179,455
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,058,000	1,064,808	1,072,455
Unencumbered Cash Balance Dec 31	326	1,307	xxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	1,130,230	1,064,808	1,072,455
		Non-Appropriated Balance	45,000
		Total Expenditure/Non-Appr Balance	1,117,455
		Tax Required	326,781
	Delinquent Comp Rate: 2.0%		6,536
	Amount of 2014 Ad Valorem Tax		333,317

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 2.0%		0
	Amount of 2014 Ad Valorem Tax		0

City of South Hutchinson

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Flood Control	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	16,001	15,928	1,477
Receipts:			
Ad Valorem Tax	18,546	5,184	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	510	200	500
Motor Vehicle Tax	1,700	2,295	548
Recreational Vehicle Tax	0	0	9
16/20M Vehicle Tax	0	0	9
In Lieu of Taxes	72	40	80
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	20,828	7,719	1,146
Resources Available:	36,829	23,647	2,623
Expenditures:			
Contractual Agreement	20,901	22,170	23,027
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	20,901	22,170	23,027
Unencumbered Cash Balance Dec 31	15,928	1,477	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	37,000	23,000	23,027
		Non-Appropriated Balance	1,200
		Total Expenditure/Non-Appr Balance	24,227
		Tax Required	21,604
	Delinquent Comp Rate: 2.0%		432
	Amount of 2014 Ad Valorem Tax		22,036

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	9,813	19,999	6,667
Receipts:			
Ad Valorem Tax	44,715	36,959	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,154	700	700
Motor Vehicle Tax	4,364	4,200	3,905
Recreational Vehicle Tax	0	0	62
16/20M Vehicle Tax	0	0	62
In Lieu of Taxes	6	150	200
Reimbursements	883	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	51,122	42,009	4,929
Resources Available:	60,935	62,008	11,596
Expenditures:			
Personnel Expenses	40,936	55,341	75,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	40,936	55,341	75,000
Unencumbered Cash Balance Dec 31	19,999	6,667	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	62,000	62,000	75,000
		Non-Appropriated Balance	2,500
		Total Expenditure/Non-Appr Balance	77,500
		Tax Required	65,904
	Delinquent Comp Rate: 2.0%		1,318
	Amount of 2014 Ad Valorem Tax		67,222

City of South Hutchinson

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	241,943	209,047	61,037
Receipts:			
State of Kansas Gas Tax	61,396	63,490	64,010
County Transfers Gas	7,950	8,500	8,750
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	69,346	71,990	72,760
Resources Available:	311,289	281,037	133,797
Expenditures:			
Contractual	21,512	140,000	50,000
Commodities	80,730	80,000	80,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	102,242	220,000	130,000
Unencumbered Cash Balance Dec 31	209,047	61,037	3,797
2013/2014/2015 Budget Authority Amount	240,000	310,000	130,000

Adopted Budget

Water	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	439,519	345,653	288,129
Receipts:			
Sales / Charges	382,451	400,000	440,000
Late Fees	1,500	1,000	20,000
Permits / Connections	1,660	2,100	2,500
Reimbursements	15,888	12,000	15,000
Interest on Idle Funds	369	300	400
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	401,868	415,400	477,900
Resources Available:	841,387	761,053	766,029
Expenditures:			
Personnel	310,802	319,824	295,733
Contractual	89,797	64,600	71,200
Commodities	58,165	53,500	53,500
Capital Outlays	36,970	35,000	295,596
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	495,734	472,924	716,029
Unencumbered Cash Balance Dec 31	345,653	288,129	50,000
2013/2014/2015 Budget Authority Amount	493,688	876,700	716,029

See Tab A

City of South Hutchinson

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	976,416	959,939	500,572
Receipts:			
Reimbursed Expenses	3,740	5,000	5,000
Sales / Charges	1,102,527	1,150,000	1,200,000
Permits / Reconnections	0	0	0
Interest on Idle Funds	551	300	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,106,818	1,155,300	1,205,500
Resources Available:	2,083,234	2,115,239	1,706,072
Expenditures:			
Personnel	288,931	298,511	341,867
Contractual	200,732	155,300	179,000
Commoditiies	21,075	46,200	55,600
Capital Outlays	612,557	1,114,656	1,018,656
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,123,295	1,614,667	1,595,123
Unencumbered Cash Balance Dec 31	959,939	500,572	110,949
2013/2014/2015 Budget Authority Amount	1,162,227	1,993,756	1,595,123

Adopted Budget

Covention & Tourism	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Guest Tax	50,617	58,000	65,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	50,617	58,000	65,000
Resources Available:	50,617	58,000	65,000
Expenditures:			
Contractuals	50,617	58,000	65,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	50,617	58,000	65,000
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount	45,000	66,000	65,000

See Tab A

City of South Hutchinson

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Park	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	2,849	2,988	138
Receipts:			
Local Alcohol Liquor Tax	139	150	150
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	139	150	150
Resources Available:	2,988	3,138	288
Expenditures:			
Contractuals	0	3,000	288
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	3,000	288
Unencumbered Cash Balance Dec 31	2,988	138	0
2013/2014/2015 Budget Authority Amount	0	3,049	288

Adopted Budget

Adopted Budget Diversion	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	8,106	6,196	6,446
Receipts:			
Court Fees	2,275	2,250	2,250
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,275	2,250	2,250
Resources Available:	10,381	8,446	8,696
Expenditures:			
Contractual Services	4,185	2,000	8,696
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,185	2,000	8,696
Unencumbered Cash Balance Dec 31	6,196	6,446	0
2013/2014/2015 Budget Authority Amount	5,000	8,706	8,696

City of South Hutchinson

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Location Option Sales Tax	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	368,002	270,926	175,926
Receipts:			
Local Option Sales Tax	102,484	100,000	110,000
Reimbursed Expenses	15,141	5,000	10,000
State Payments	10,243	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	127,868	105,000	120,000
Resources Available:	495,870	375,926	295,926
Expenditures:			
Contractuals	48,023	50,000	100,000
Commodities	176,921	150,000	190,926
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	224,944	200,000	290,926
Unencumbered Cash Balance Dec 31	270,926	175,926	5,000
2013/2014/2015 Budget Authority Amount	435,000	495,000	290,926

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Health Insurance	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	0	101,639	156,639
Receipts:			
Claims Reserve Payments	189,318	150,000	150,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	189,318	150,000	150,000
Resources Available:	189,318	251,639	306,639
Expenditures:			
Personnel	87,679	95,000	200,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	87,679	95,000	200,000
Unencumbered Cash Balance Dec 31	101,639	156,639	106,639
2013/2014/2015 Budget Authority Amount	0	170,000	200,000

See Tab A

2015

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2013 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Equipment Reserve		Building Reserve		Sewer Reserve		ASAP		Neighborhood Revitalization	
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1						
294,449	210,249	210,249	246,435	246,435	20,794	20,794	0	771,927	771,927
Receipts:									
Transfers In		Transfers In		Transfers In		Penalties / Fines		Deposits	
223,499	99,500	99,500	0	0	9,750	9,750	0		
Reimbursements		Interest Income							
127,603	78,016	78,016							
Interest Income									
376									
Total Receipts		Total Receipts		Total Receipts		Total Receipts		Total Receipts	
351,478	177,516	177,516	0	0	9,750	9,750	0	538,744	538,744
Resources Available:		Resources Available:		Resources Available:		Resources Available:		Resources Available:	
645,927	387,765	387,765	246,435	246,435	30,544	30,544	0	1,310,671	1,310,671
Expenditures:									
Capital Expenditures		Capital Expenditures		Capital Expenditures		Contractuals		Rebates	
287,394	194,347	194,347	0	0	9,215	9,215	0		
Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures	
287,394	194,347	194,347	0	0	9,215	9,215	0	490,956	490,956
Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31	
358,533	193,418	193,418	246,435	246,435	21,329	21,329	0	819,715	819,715

**Note: These two block figures should agree.