

2019

**CERTIFICATE**

To the Clerk of Harvey, State of Kansas

We, the undersigned, officers of

Hesson

- 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 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
		Page No.			
Computation to Determine Limit for 2019		2			
Allocation of MVT, RVT, and 16/20M Vehicle		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	3,396,723	835,089	25.841
Debt Service	10-113	9	881,268	65,679	2.037
Library	12-1220	9	221,904	194,629	6.035
Fire Equipment Tax	12-1106	10	497,825	46,781	1.451
Community Service Program	12-137	10	76,475	20,893	1.648
Special Highway		11	394,458		
Special Parks		11	1,532		
Economic Development		12	43,945		
Transient Guest Tax		12	40,000		
PBC (Library Bldg. Payments)		13	135,566		
		13			
Golf Fund		14	729,271		
EMS Fund		15	530,768		
Utility Fund		16	6,340,794		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
<b>Totals</b>		xxxxx	13,290,529	1,163,071	36.062
					County Clerk's Use Only
Budget Summary		19			32,254,436
Neighborhood Revitalization Rebate					Nov 1, 2018 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)  
Does the City Need to Hold and Election?

1,245,725  
NO

Assisted by:

Address:

Email:

Attest:

County Clerk

2018



Governing Body

CPA Summary

RECEIVED

AUG 14 2018

Harvey County Clerk

**NOTICE OF BUDGET HEARING**

The governing body of  
**Hesston**

will meet on August 13, 2018 at 6:00 p.m. at City Council Chambers of the Hesston Municipal Building 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 Hesston City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	2,197,402	25.743	2,207,933	25.744	3,396,723	835,089	25.744
Debt Service	529,098	2.024	627,218	2.025	881,268	65,679	2.025
Library	211,615	6.051	215,581	6.001	221,904	194,629	6.000
Fire Equipment Tax		1.441		1.442	497,825	46,781	1.442
Community Service Progra	18,118	0.643	25,000	0.644	76,475	20,893	0.644
Special Highway	83,578		128,000		394,458		
Special Parks	1,449				1,532		
Economic Development	11,470		17,000		43,945		
Transient Guest Tax	35,535		42,500		40,000		
PBC (Library Bldg. Paymer	64,153		67,963		135,566		
Golf Fund	572,160		609,367		729,271		
EMS Fund	433,498		401,585		530,768		
Utility Fund	3,233,082		3,696,113		6,340,794		
Non-Budgeted Funds-A	856,814						
Non-Budgeted Funds-B	29						
Totals	8,248,001	35.902	8,038,260	35.856	13,290,529	1,163,071	35.855
Less: Transfers	1,173,115		1,006,448		974,088		
Net Expenditure	7,074,886		7,031,812		12,316,441		
Total Tax Levied	1,104,849		1,128,409		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	30,773,765		31,474,149		32,438,372		
Outstanding Indebtedness,							
January 1,	2016		2017		2018		
G.O. Bonds	5,015,000		6,390,000		5,960,000		
Revenue Bonds	0		0		3,270,536		
Other	3,591,020		3,432,124		0		
Lease Purchase Principal	385,421		531,984		441,812		
Total	8,991,441		10,354,108		9,672,348		

\*Tax rates are expressed in mills

**Jason Thrasher**

City Official Title: City Clerk

2019

**CERTIFICATE**

To the Clerk of Harvey, State of Kansas

We, the undersigned, officers of

**Hesston**

- 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 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
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				County Clerk's Use Only
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Neighborhood Revitalization Rebate				Nov 1, 2018 Total Assessed Valuation

**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold and Election?**

**1,245,725**  
**NO**

Assisted by:

Address:

Email:

Attest: 2018

County Clerk

Governing Body

**CPA Summary**

Hesston

2019

**Computation to Determine Limit for 2019**

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 1,128,409
2. Library levy in 2018 budget	- \$ 188,850
Other tax entity levy in 2018 budget	- \$ 67,962
3. Net tax levy	\$ 871,597

**2019 Budget Percentage Adjustments**

4. New improvements for 2018 :	+	786,341	
5. Increase in personal property for 2018 :			
5a. Personal property 2018	+	2,623,652	
5b. Personal property 2017	-	2,659,330	
5c. Increase in personal property (5a minus 5b)	+	0	
		(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2018 :	+	62,001	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		848,342	
11. Total estimated valuation July 1, 2018		32,438,372	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0269	
13. Percentage adjustment increase (12 times 3)	+	\$ 23,407	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)		1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ 12,202	
16. Total Percentage Adjustments		\$ 35,609	

**2019 Revenue Adjustments**

17. Property tax revenues for debt service in 2019 budget:		+	65,679	
Property tax revenues for debt service in 2018 budget:		-	63,705	
Increase property tax revenues spent on debt service			<u>1,974</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	66,603	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	67,962	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget:		+	0	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:		+	0	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	0	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:		+	0	
23. Law enforcement expenses - 2019 budget:		+	800,503	
Law enforcement expenses - 2018 budget:		-	792,553	
CPI adjustment	1.40%		<u>11,096</u>	
Increased law enforcement expenses in 2019 budget:		+	<u>0</u>	
(Do not include building construction or remodeling costs)				
24. Fire protection expenses - 2019 budget:		+	698,161	
Fire protection expenses - 2018 budget:		-	614,258	
CPI adjustment	1.40%		<u>8,600</u>	
Increased fire protection expense in 2019 budget:		+	<u>75,303</u>	
(Do not include building construction or remodeling costs)				
25. Emergency medical expenses - 2019 budget:		+	0	
Emergency medical expenses - 2018 budget:		-	0	
CPI adjustment	1.40%		<u>0</u>	
Increased emergency medical expenses in 2019 budget:		+	<u>0</u>	
(Do not include building construction or remodeling costs)				
26. Total Revenue Adjustments			<u>77,277</u>	

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2019 budget:	+	194,640
Other tax entity levy - 2019 budget:	+	66,602
Other tax entity levy - 2019 budget:	+	0
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<b>261,242</b>
<b>29. Total Computed Tax Levy</b>		<b>1,245,725</b>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	718,473	
2016 Tax Levy (Less Levy for other Governmental Units)	759,584	None
2017 Tax Levy (Less Levy for other Governmental Units)	854,473	None
2018 Tax Levy (Less Levy for other Governmental Units)	871,597	None

Average Tax Levy (last three years)	828,551
CPI Adjustment of 0.021	17,400
Average Tax Levy Adjusted by CPI	845,951

2019 Total Tax Levy (Less Levy for Other Governmental Units)

**Exemption from Election Requirement** **Yes**

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss 0

2019 Tax Levy (Less Levy for other Governmental Units)	0	?
2018 Tax Levy (Less Levy for other Governmental Units)	0	
Change in Levy	0	

CPI Adjustment		12,202
2019 Mill Rate (Less Mills for other Governmental Units)	0.000	?

Loss of Assessed Valuation Multiplied by 2019 Mill Rate  
Total Adjustment for Loss of Assessed Valuation

0  
12,202

**Exemption from Election Requirment**

**Yes**

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

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	810,261	101,083	868	208	5,922	361
Debt Service	63,705	7,947	68	16	466	28
Library	188,850	23,560	203	49	1,380	84
Fire Equipment Tax	45,355	5,658	49	12	332	20
Community Service Prog	20,238	2,525	22	5	148	9
TOTAL	1,128,409	140,773	1,210	290	8,248	502

County Treas Motor Vehicle Estimate	<u>140,773</u>				
County Treas Recreational Vehicle Estimate		<u>1,210</u>			
County Treas 16/20M Vehicle Estimate			<u>290</u>		
County Treas Commercial Vehicle Tax Estimate				<u>8,248</u>	
County Treas Watercraft Tax Estimate					<u>502</u>

Motor Vehicle Factor	<u>0.12475</u>				
Recreational Vehicle Factor		<u>0.00107</u>			
16/20M Vehicle Factor			<u>0.00026</u>		
Commercial Vehicle Factor				<u>0.00731</u>	
Watercraft Factor					<u>0.00044</u>



Hesston

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
Utility Fund	Golf Fund	102,000	92,000	127,000	12-825d
Utility Fund	EMS Fund	0	50,000	50,000	12-825d
Utility Fund	Bond & Interest Fund	85,000	118,485	118,485	12-825d
Utility Fund	Utility Maint. Reserve	0	175,000	100,000	12-825d
Utility Fund	Capital Improvement	550,000	175,000	250,000	12-1,117
Utility Fund	General Fund	0	50,000	0	12-825d
Utility Fund	Golf Course Maint. Res.	13,000	13,000	0	12-1,117
Utility Fund	Hesston Land Bank	0	25,000	0	12-1,117
General Fund	Equipment Reserve	160,000	175,000	197,000	12-1,117
General Fund	Capital Improvement	50,000	0	0	12-1,118
General Fund	PBC Fund	68,115	67,963	66,603	12-1758
General Fund	Hesston Land Bank	25,000	0	0	12-5902
EMS Fund	Equipment Reserve	70,000	40,000	40,000	12-1,117
SS&Hwy Fund	Bond & Interest Fund	25,000	25,000	25,000	12-1,117
Capital Improvement	Construction Fund	25,000	0	0	12-1,117
	<b>Totals</b>	1,173,115	1,006,448	974,088	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	1,173,115	1,006,448	974,088	

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fu

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Hesston

2019

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2009-A	11/18/2009	08/01/2030	4.49	1,621,000	1,260,000	2/1 & 8/1	8/1	57,178	70,000	54,378	75,000
Series 2013-A	02/15/2013	08/01/2026	1.85	1,875,000	1,210,000	2/1 & 8/1	2/1 & 8/1	23,378	130,000	20,728	140,000
Series 2014-A	07/10/2014	09/01/2026	2.19	2,180,000	1,795,000	3/1 & 9/1	9/1	43,312	180,000	39,712	185,000
Series 2016-A	01/21/2016	10/01/2036	2.50	1,745,000	1,695,000	4/1 & 10/1	10/1	43,350	80,000	41,750	85,000
<b>Total G.O. Bonds</b>					<b>5,960,000</b>			<b>167,218</b>	<b>460,000</b>	<b>156,568</b>	<b>485,000</b>
Revenue Bonds:											
2010 PBC Bonds - Library	03/01/2010	09/01/2030	4.40	855,000	645,000	3/1 & 9/1	9/1	27,963	40,000	26,603	40,000
KDHE WWTP Improve.	08/10/2018	09/01/2034	1.91	2,752,124	2,625,536	3/1 & 9/1	3/1 & 9/1	56,017	129,337	53,208	132,146
<b>Total Revenue Bonds</b>					<b>3,270,536</b>			<b>83,980</b>	<b>169,337</b>	<b>79,811</b>	<b>172,146</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>9,230,536</b>			<b>251,198</b>	<b>629,337</b>	<b>236,379</b>	<b>657,146</b>

Hesston

2019

**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 2018	Payments Due 2018	Payments Due 2019
26 Acres - Industrial Park	07/30/2014	120	5.15	158,000	119,263	20,509	20,509
Golf Cart	02/15/2016	60	2.95	239,200	155,595	51,526	51,526
Golf Turf Equipment	12/01/2016	60	3.40	197,000	166,955	36,592	36,592
<b>Totals</b>					<b>441,812</b>	<b>108,627</b>	<b>108,627</b>

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

Proposed Budget  
Year for 2019

Page No. 8

Hesston

**FUND PAGE - GENERAL**

Adopted Budget  
General

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Resources Available:</b>	3,193,915	3,285,418	2,561,634
Expenditures:			
General Administration	156,278	145,733	147,025
Police	799,070	792,553	799,470
Street	334,658	366,187	368,864
Park	237,607	245,345	225,070
Fire	135,206	174,093	176,162
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	1,662,819	1,723,911	1,716,591
Street and Traffic Lighting	66,891	59,000	68,000
Legal and Engineering	33,945	35,000	75,000
Audit	16,746	17,250	17,775
Municipal Court	41,375	45,150	46,400
Cemetery	114	1,000	500
Tree Board	1,756	3,250	3,000
Harvey County EDC	36,000	34,900	34,920
Chamber of Commerce	167	0	0
Functions	419	5,000	5,000
Restaurant Bldg. Expense	8,750	10,000	8,750
Community Development	4,796	10,000	10,000
Lease Purchase - Land	20,509	20,509	20,509
Capital Expense	0	0	1,126,675
Transfers:			
Transfer to PBC (Library Bldg. Payment)	68,115	67,963	66,603
Transfer to Equipment Reserve	160,000	175,000	197,000
Transfer to Capital Improvement	50,000	0	0
Transfer to Hesston Land Bank	25,000	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,197,402</b>	<b>2,207,933</b>	<b>3,396,723</b>
Unencumbered Cash Balance Dec 31	996,513	1,077,485	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	3,279,017	3,224,353	3,396,723
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,396,723
Tax Required			835,089
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			835,089

<b>CPA Summary</b>
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Hesston

2019

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
General Administration			
Salaries	80,351	83,627	87,925
Contractual	44,820	53,106	51,600
Commodities	4,942	6,500	6,250
Capital Outlay	98	2,500	1,250
Reimbursements	26,067	0	0
<b>Total</b>	<b>156,278</b>	<b>145,733</b>	<b>147,025</b>
Police			
Salaries	620,696	646,753	670,070
Contractual	47,028	59,900	64,900
Commodities	36,281	38,400	40,500
Capital Outlay	36,811	47,500	24,000
Reimbursements	58,254	0	0
<b>Total</b>	<b>799,070</b>	<b>792,553</b>	<b>799,470</b>
Street			
Salaries	279,740	299,387	300,494
Contractual	18,653	26,700	30,870
Commodities	35,348	38,100	35,500
Capital Outlay	917	2,000	2,000
<b>Total</b>	<b>334,658</b>	<b>366,187</b>	<b>368,864</b>
Park			
Salaries	196,127	201,435	178,960
Contractual	21,621	22,510	24,710
Commodities	14,698	21,400	21,400
Capital Outlay	5,161	0	0
<b>Total</b>	<b>237,607</b>	<b>245,345</b>	<b>225,070</b>
Fire			
Salaries	91,246	115,493	115,792
Contractual	26,593	43,500	45,270
Commodities	12,269	15,100	15,100
Capital Outlay	1,057	0	0
Reimbursements	4,041	0	0
<b>Total</b>	<b>135,206</b>	<b>174,093</b>	<b>176,162</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Page Total</b>	<b>1,662,819</b>	<b>1,723,911</b>	<b>1,716,591</b>

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

Hesston

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	179,814	250,997	251,776
Receipts:			
Ad Valorem Tax	60,228	63,705	xxxxxxxxxxxxxxxx
Delinquent Tax	115	750	350
Motor Vehicle Tax	8,155	8,535	7,947
Recreational Vehicle Tax	101	54	68
16/20M Vehicle Tax	14	15	16
Commercial Vehicle Tax	0	0	466
Watercraft Tax	0	0	28
Special Assessments	421,668	411,453	411,453
Transfer From Utilities	85,000	118,485	118,485
Transfer From SS&Hwy	25,000	25,000	25,000
Reimbursed			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>600,281</b>	<b>627,997</b>	<b>563,813</b>
<b>Resources Available:</b>	<b>780,095</b>	<b>878,994</b>	<b>815,589</b>
Expenditures:			
Principal	365,000	460,000	485,000
Interest	164,098	167,218	156,568
Cash Basis Reserve	0	0	239,700
Cost of Issuance			
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>529,098</b>	<b>627,218</b>	<b>881,268</b>
Unencumbered Cash Balance Dec 31	250,997	251,776	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	954,460	833,977	881,268
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			881,268
Tax Required			65,679
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			65,679

Adopted Budget Library	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	3,590	999	999
Receipts:			
Ad Valorem Tax	181,230	188,850	xxxxxxxxxxxxxxxx
Delinquent Tax	1,079	1,000	1,000
Motor Vehicle Tax	26,201	25,524	23,560
Recreational Vehicle Tax	314	162	203
16/20M Vehicle Tax	43	45	49
Commercial Vehicle Tax	0	0	1,380
Watercraft Tax	0	0	84
EMC Safety Refund	157	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>209,024</b>	<b>215,581</b>	<b>26,276</b>
<b>Resources Available:</b>	<b>212,614</b>	<b>216,580</b>	<b>27,275</b>
Expenditures:			
Appropriations (County)	208,868	215,581	220,904
Appropriation of Fund Reserve (City)	2,747	0	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>211,615</b>	<b>215,581</b>	<b>221,904</b>
Unencumbered Cash Balance Dec 31	999	999	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	214,955	217,609	221,904
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			221,904
Tax Required			194,629
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			194,629

CPA Summary





Hesston

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Fire Equipment Tax	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	166,824	276,205	387,282
Receipts:			
Ad Valorem Tax	43,159	45,355	xxxxxxxxxxxx
Delinquent Tax	257	250	250
Motor Vehicle Tax	6,240	6,078	5,658
Recreational Vehicle Tax	75	38	49
16/20M Vehicle Tax	10	11	12
Commercial Vehicle Tax	0	0	332
Watercraft Tax	0	0	20
Township Agreements	59,640	59,345	57,441
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	109,381	111,077	63,762
Resources Available:	276,205	387,282	451,044
Expenditures:			
Equipment Purchases	0	0	140,000
Capital Expenditures	0	0	357,825
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	0	0	497,825
Unencumbered Cash Balance Dec 31	276,205	387,282	xxxxxxxxxxxx
2017/2018/2019 Budget Authority Am	282,270	390,219	497,825
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			497,825
Tax Required			46,781
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			46,781

Adopted Budget Community Service Program	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	49,269	54,598	52,723
Receipts:			
Ad Valorem Tax	19,650	20,238	xxxxxxxxxxxx
Delinquent Tax	361	150	150
Motor Vehicle Tax	3,394	2,715	2,525
Recreational Vehicle Tax	37	17	22
16/20M Vehicle Tax	5	5	5
Commercial Vehicle Tax	0	0	148
Watercraft Tax	0	0	9
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	23,447	23,125	2,859
Resources Available:	72,716	77,723	55,582
Expenditures:			
Community Service Grants	18,118	25,000	76,475
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	18,118	25,000	76,475
Unencumbered Cash Balance Dec 31	54,598	52,723	xxxxxxxxxxxx
2017/2018/2019 Budget Authority Am	65,725	72,611	76,475
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			76,475
Tax Required			20,893
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			20,893

CPA Summary

Hesston

2019

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

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	298,679	316,628	291,358
Receipts:			
State of Kansas Gas Tax	101,527	102,730	103,100
County Transfers Gas	0	0	0
Reimbursed	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>101,527</b>	<b>102,730</b>	<b>103,100</b>
<b>Resources Available:</b>	<b>400,206</b>	<b>419,358</b>	<b>394,458</b>
Expenditures:			
Service Contracts	0	0	0
Paving and Materials	21,452	15,000	25,000
Sidewalk Improvements	3,484	5,000	15,000
Street Improvements	33,642	83,000	329,458
Weaver Street Payment	25,000	25,000	25,000
Reimbursed	0	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>83,578</b>	<b>128,000</b>	<b>394,458</b>
Unencumbered Cash Balance Dec 31	316,628	291,358	0
2017/2018/2019 Budget Authority Amount:	307,669	309,504	394,458

**Adopted Budget**

Special Parks	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,680	632	1,132
Receipts:			
Alcohol Tax	401	500	400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>401</b>	<b>500</b>	<b>400</b>
<b>Resources Available:</b>	<b>2,081</b>	<b>1,132</b>	<b>1,532</b>
Expenditures:			
Capital Outlay	1,449	0	1,532
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,449</b>	<b>0</b>	<b>1,532</b>
Unencumbered Cash Balance Dec 31	632	1,132	0
2017/2018/2019 Budget Authority Amount:	1,930	1,562	1,532

**CPA Summary**

Hesston

2019

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

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Economic Development</b>			
Unencumbered Cash Balance Jan 1	72,415	60,945	43,945
Receipts:			
Transfer from Utility Fund	0	0	0
Transfer from General Fund	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>72,415</b>	<b>60,945</b>	<b>43,945</b>
Expenditures:			
Contractual Services	9,610	14,500	14,500
Commodities	1,860	2,500	2,500
Capital Outlay	0	0	26,945
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>11,470</b>	<b>17,000</b>	<b>43,945</b>
Unencumbered Cash Balance Dec 31	60,945	43,945	0
2017/2018/2019 Budget Authority Amount:	111,535	77,616	43,945

Adopted Budget

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Transient Guest Tax</b>			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Guest Tax	35,535	42,500	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>35,535</b>	<b>42,500</b>	<b>40,000</b>
<b>Resources Available:</b>	<b>35,535</b>	<b>42,500</b>	<b>40,000</b>
Expenditures:			
Chamber / Convention and Tourism Board	35,535	42,500	40,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>35,535</b>	<b>42,500</b>	<b>40,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	42,500	42,500	40,000

<b>CPA Summary</b>
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Hesston

2019

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

Adopted Budget PBC (Library Bldg. Payments)	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	65,001	68,963	68,963
Receipts:			
Transfer from General	68,115	67,963	66,603
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
<b>Total Receipts</b>	<b>68,115</b>	<b>67,963</b>	<b>66,603</b>
<b>Resources Available:</b>	<b>133,116</b>	<b>136,926</b>	<b>135,566</b>
Expenditures:			
Library Building Bond Payments	64,153	67,963	66,603
Capital Expense			68,963
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
<b>Total Expenditures</b>	<b>64,153</b>	<b>67,963</b>	<b>135,566</b>
Unencumbered Cash Balance Dec 31	68,963	68,963	0
2017/2018/2019 Budget Authority Amou	64,153	67,963	135,566

Adopted Budget

0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amou	0	0	0

CPA Summary



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Hesston

2019

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

Adopted Budget <b>Utility Fund</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	2,824,202	2,936,407	3,029,294
Receipts:			
Gas Revenue	1,713,445	2,177,000	1,712,500
Water Revenue	678,147	663,500	646,500
Sewer Revenue	757,845	755,000	757,000
Refuse Revenue	195,850	193,500	195,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>3,345,287</b>	<b>3,789,000</b>	<b>3,311,500</b>
<b>Resources Available:</b>	<b>6,169,489</b>	<b>6,725,407</b>	<b>6,340,794</b>
Expenditures:			
Gas Expenditures	352,894	388,120	393,142
Gas Purchase Expense	965,795	1,395,000	1,000,000
Water Expenditures	448,244	479,953	488,809
Sewer Expenditures	530,261	550,055	564,012
Refuse Expenditures	185,888	184,500	186,200
Capital Outlays	0	0	3,063,146
Transfer to Utility Maintenance Reserve	0	175,000	100,000
Transfer to Bond and Interest	85,000	118,485	118,485
Transfer to Equipment Reserve	0	0	0
Transfer to Golf Maintenance Reserve	13,000	13,000	0
Transfer to Capital Improvement Fund	550,000	175,000	250,000
Transfer to Golf Fund	102,000	92,000	127,000
Transfer to General Fund	0	50,000	0
Transfer to EMS	0	50,000	50,000
Transfer to Land Bank	0	25,000	0
Transfer to Economic Development	0	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>3,233,082</b>	<b>3,696,113</b>	<b>6,340,794</b>
Unencumbered Cash Balance Dec 31	2,936,407	3,029,294	0
2017/2018/2019 Budget Authority Amount	6,326,024	6,393,434	6,340,794

**CPA Summary**



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**NON-BUDGETED FUNDS (A)**  
(Only the actual budget year for 2017 is to be shown)

2019

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Utility Maintenance Reserve		Construction		Capital Improvement Reserve		Golf Maintenance Reserve		Equipment Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,421,971	Cash Balance Jan 1	105,472	Cash Balance Jan 1	1,245,521	Cash Balance Jan 1	69,921	Cash Balance Jan 1	784,346	3,627,231
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Gas	0	Mobile Home Park Rent	38,540	Transfer from Gas	275,000	Transfer from Golf	0	Transfer from General	160,000	
Transfer from Water	0	Trans. Fund 30	25,000	Transfer from Water	100,000	Transfer from Gas	13,000	Transfer from EMS	70,000	
Transfer from Sewer	0	Project Clearing	1,420	Transfer from Sewer	175,000	Transfer from Water	0	Misc.	15,489	
Transfer from Refuse	0	Project Clearing		Transfer from Refuse	0					
Transfer from General	9,100			Transfer from General	50,000					
Reimbursed	67,151			Reimb. Revenue	1,375					
Total Receipts	76,251	Total Receipts	64,960	Total Receipts	601,375	Total Receipts	13,000	Total Receipts	245,489	1,001,075
Resources Available:	1,498,222	Resources Available:	170,432	Resources Available:	1,846,896	Resources Available:	82,921	Resources Available:	1,029,835	4,628,306
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	35,222	Mobile Home Park	157,501	New Improvements	269,615	Contractual Services	6,670	Admin Exp.	11,824	
Reimb. Expense	2,048			Reimb. Expense	0	Commodities	0	Police Exp.	22,327	
Transfer Expense	44,760			Trans. To Const. Fund	26,420	New Equipment	4,358	Street Exp.	36,402	
Transfer Expense	57,067							Fire Exp.	47,577	
Use Expense	0							Parks Exp.	52,443	
Transfer Fund 27	0							EMS Exp.	43,435	
Reimb.	39,145									
Total Expenditures	178,242	Total Expenditures	157,501	Total Expenditures	296,035	Total Expenditures	11,028	Total Expenditures	214,008	856,814
Cash Balance Dec 31	1,319,980	Cash Balance Dec 31	12,931	Cash Balance Dec 31	1,550,861	Cash Balance Dec 31	71,893	Cash Balance Dec 31	815,827	3,771,492 **
										3,771,492 **

\*\*Note: These two block figures should agree.

<b>Summary</b>
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**NON-BUDGETED FUNDS (B)**

2019

(Only the actual budget year for 2017 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

<b>Revolving Loan</b>		<b>Library Maintenance Re</b>		<b>0</b>		<b>0</b>		<b>0</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Dec 31	97,799	Cash Balance Dec 31	22,756	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		120,555
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Payments	41,759	Transfer from General	0	Transfer from General						
Total Receipts	41,759	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	41,759
Resources Available:	139,558	Resources Available:	22,756	Resources Available:	0	Resources Available:	0	Resources Available:	0	162,314
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Loans	0	Contractual Services	29	Principal						
				Interest						
Total Expenditures	0	Total Expenditures	29	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	29
Cash Balance Dec 31	139,558	Cash Balance Dec 31	22,727	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	162,285
										162,285

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\*\*Note: These two block figures should agree.

**CPA Summary**

# NOTICE

Published In The Hesston Record July 12, 2018

## NOTICE OF BUDGET HEARING

The governing body of  
Hesston

will meet on August 13, 2018 at 6:00 p.m. at City Council Chambers of the Hesston Municipal Building 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 Hesston City Hall and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	2,197,402	25.743	2,207,933	25.744	1,396,723	835,089	25.744
Debt Service	529,098	2.024	627,218	2.025	881,268	65,679	2.025
Library	211,615	6.051	215,581	6.001	221,904	194,629	6.000
Fire Equipment Tax		1.441		1.442	497,825	46,781	1.442
Community Service Program	18,118	0.643	25,000	0.644	76,475	20,893	0.644
Special Highway	83,578		128,000		394,458		
Special Parks	1,449				1,532		
Economic Development	11,470		17,000		43,945		
Transient Guest Tax	35,535		42,500		40,000		
PBC (Library Bldg. Payment)	64,153		67,963		135,566		
Golf Fund	572,160		609,367		729,271		
EMS Fund	433,498		401,585		530,768		
Utility Fund	3,233,082		3,696,113		6,340,794		
Non-Budgeted Funds-A	856,814						
Non-Budgeted Funds-B	29						
Totals	8,248,001	35.902	8,038,260	35.856	13,290,529	1,163,071	35.855
Less: Transfers	1,173,115		1,006,448		974,088		
Net Expenditure	7,074,886		7,031,812		12,316,441		
Total Tax Levied	1,104,849		1,128,409				
Assessed Valuation	30,773,765		31,474,199		32,438,372		
Outstanding Indebtedness, January 1,	2016		2017		2018		
G.O. Bonds	5,015,000		6,390,000		5,960,000		
Revenue Bonds	0		0		3,270,536		
Other	3,591,020		3,432,124		0		
Lease Purchase Principal	385,421		531,984		441,812		
Total	8,991,441		10,354,108		9,672,348		

\*Tax rates are expressed in mills

Jason Thrasher

City Official Title: City Clerk

## PROOF OF PUBLICATION

KANSAS, COUNTY OF HARVEY,

Robb Reeves

duly sworn, deposes and says: That  
sher of

THE HESSTON RECORD

edical newspaper printed in the State  
and published in and general circulation  
County, Kansas, and that said newspaper  
le, religious or fraternal publication.

paper is a weekly published at least 50  
r, has been so published continuously  
ruptedly in said county and state for a  
year prior to the first publication of  
; and has been admitted at the post office  
Kansas in said County as second class

e attached notice is a true copy thereof  
blished in the regular and entire issue of  
aper for 1 consecutive weeks,

publication thereof being July  
resaid on the 12<sup>th</sup> day of 2018.  
quent publications being made on the  
ates \_\_\_\_\_

pared by:

*[Signature]*

Subscribed and sworn to before me this 27<sup>th</sup>  
day of July, 2018

*[Signature]*

Notary Public

My commission expires: AUGUST 24, 2019

Publication Costs: \$168<sup>00</sup>

