



A Look Back A Look Forward

Historical Operating Comparisons
2023 Operating Budget
2023-2027 Capital Improvement Plan

A Look Back A Look Forward

2023 Operating Budget

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Glossary of Terms

Administrative Information

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Hesston Municipal Building
115 E. Smith/ P.O. Box 100
620-327-4412/ Fax 620-327-4595
Email: gemry@hesstonks.org

City of Hesston

February 16, 2023

Honorable Mayor and City Council
115 E. Smith Street
Hesston, KS 67062

Dear Mayor and Council,

I am pleased to present to you the following document as the center focus of the planning and provision of public services to the residents and businesses of the City of Hesston. The Governing Body adopted the 2023 budget on September 12, 2022 in accordance with Kansas Fiduciary Statutes and provide a solid funding mechanism for the City's program of work and strategic plan during the year 2023.

The Capital Improvement Plan is an integrated program of work that ensures timely investments are made in our infrastructure. The budget signifies the financial commitment to accomplish the elements of the Capital Improvement Plan while efficiently and effectively providing basic services.

The budgets were prepared in accordance with the Governing Body's continued commitment to the City's fiscal integrity and in consideration of the following basic principles:

- Funding public services to meet public demand.
- Revenues and expenditures in all budget categories are realistically estimated with built in conservatism, allowing leadership to address unforeseen revenue shortfalls and emergency expenditures that arise during the year.
- Following established cash reserve policies which enhance the City's ability to respond to unexpected events and emergencies that inevitably occur from time to time.
- Continual evaluation of existing public services to ensure cost-effective delivery.

- Maintaining employee salaries and benefits at competitive levels with local private and neighboring public employers.
- Sustain and enhance the quality of life in Hesston with services provided at the highest degree of delivery to our citizens at the lowest possible cost.

The City of Hesston is well-postured far into the future based on the fundamental practice of sound financial management and visionary thinking and exemplary leadership; three characteristics which have become the cornerstone of success within City Hall. As administrator, I look forward to helping to facilitate that success.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Gary Emry", written over a horizontal line.

Gary Emry
City Administrator

**CITY OF HESSTON
COUNCIL**

<u>Elected Officials</u>	<u>Title</u>	<u>Term Expiration</u>
David Kauffman	Mayor	2026
Brad Unruh	Council Member	2026
Larry Fuqua	Council Member	2026
Clare Moore	Council Member	2024
Susan Swartzendruber	Council Member	2024
Michael Wallace	Council Member	2024
 <u>Appointed Staff</u>	 <u>Position</u>	
Gary Emry	City Administrator	
Jason Thrasher	Finance Director/City Clerk	
Chris Eilert	Police Chief	
Russ Buller	Director of Emergency Services	
Rhonda Prieb	City Treasurer	
Warren Schmidt	Deputy City Clerk	
J.T. Klaus	City Attorney	
Randall Pankratz	Municipal Judge	
Heather Figger	City Prosecutor	
Janet Thrasher	Court Clerk	

**CITY OF HESSTON
DEPARTMENT HEADS**

Department

Emergency Services Department

Finance Department

Golf Course Manager

Parks and Recreation

Police Department

Public Works

Public Library

Department Head

Russ Buller

Jason Thrasher

Zach Frey

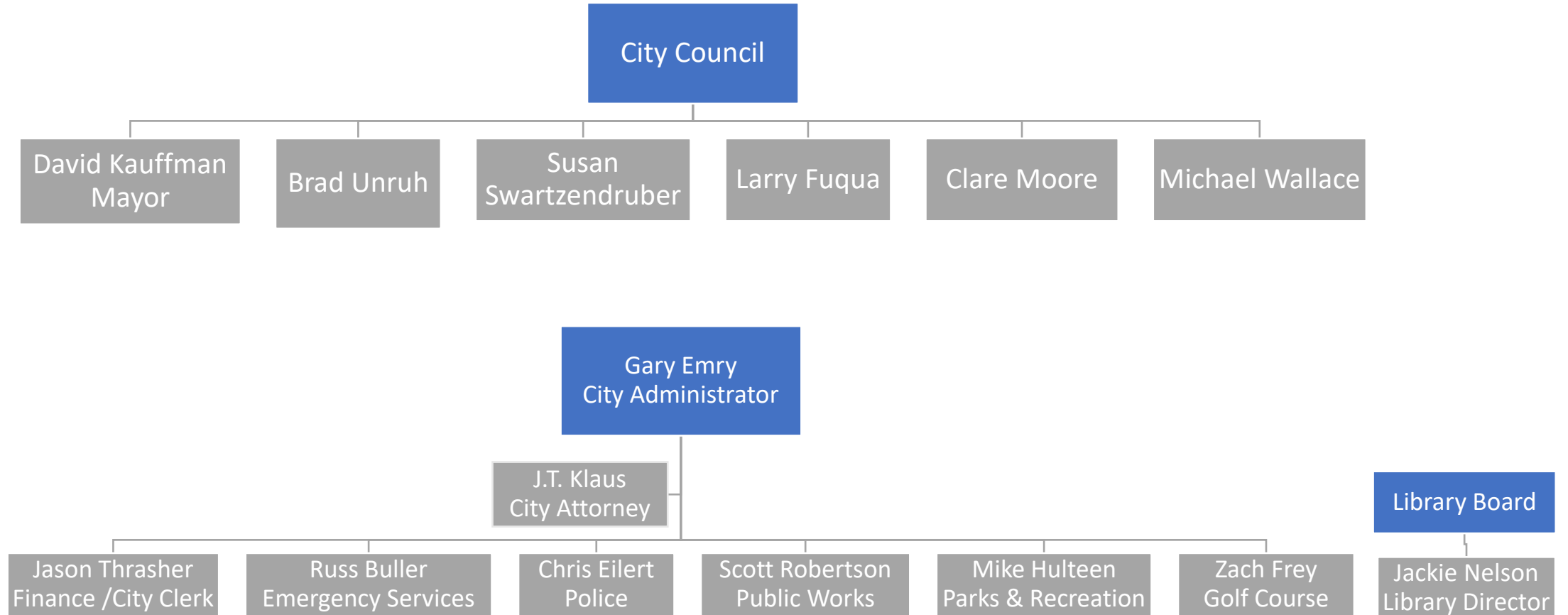
Mike Hulteen

Chris Eilert

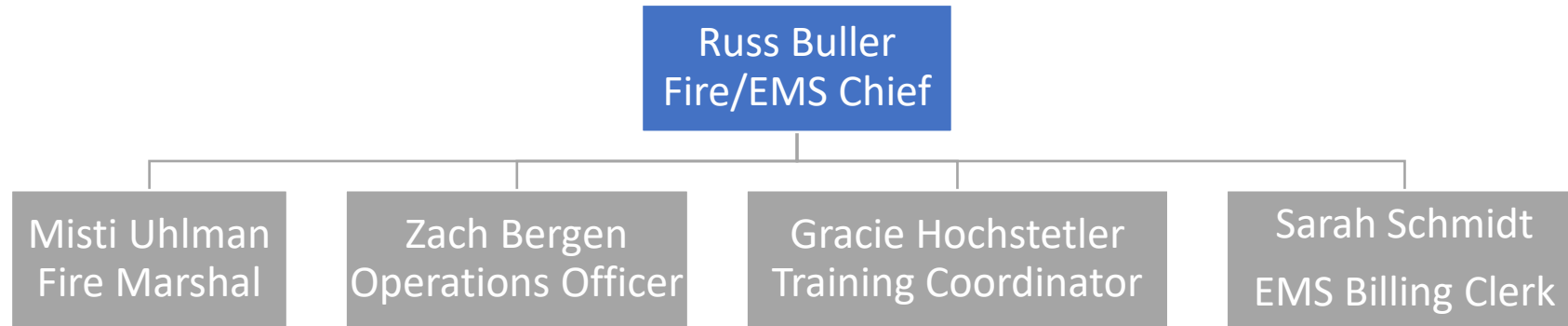
Scott Robertson

Jackie Nelson

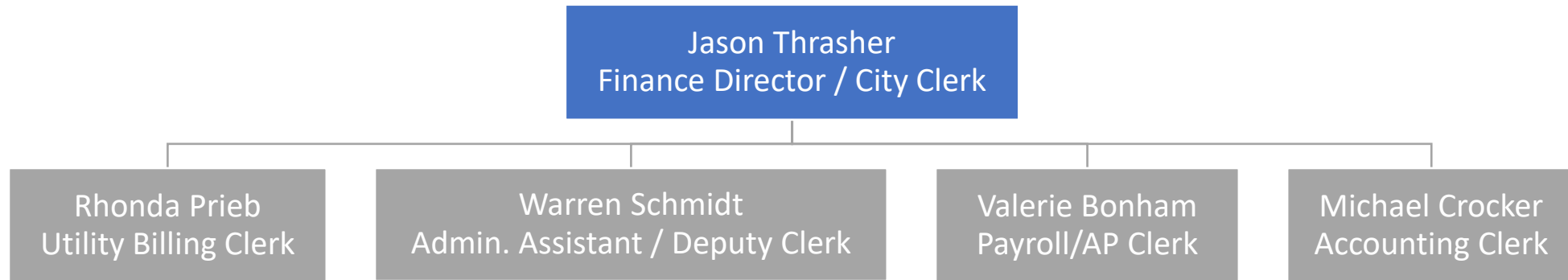
CITY OF HESSTON



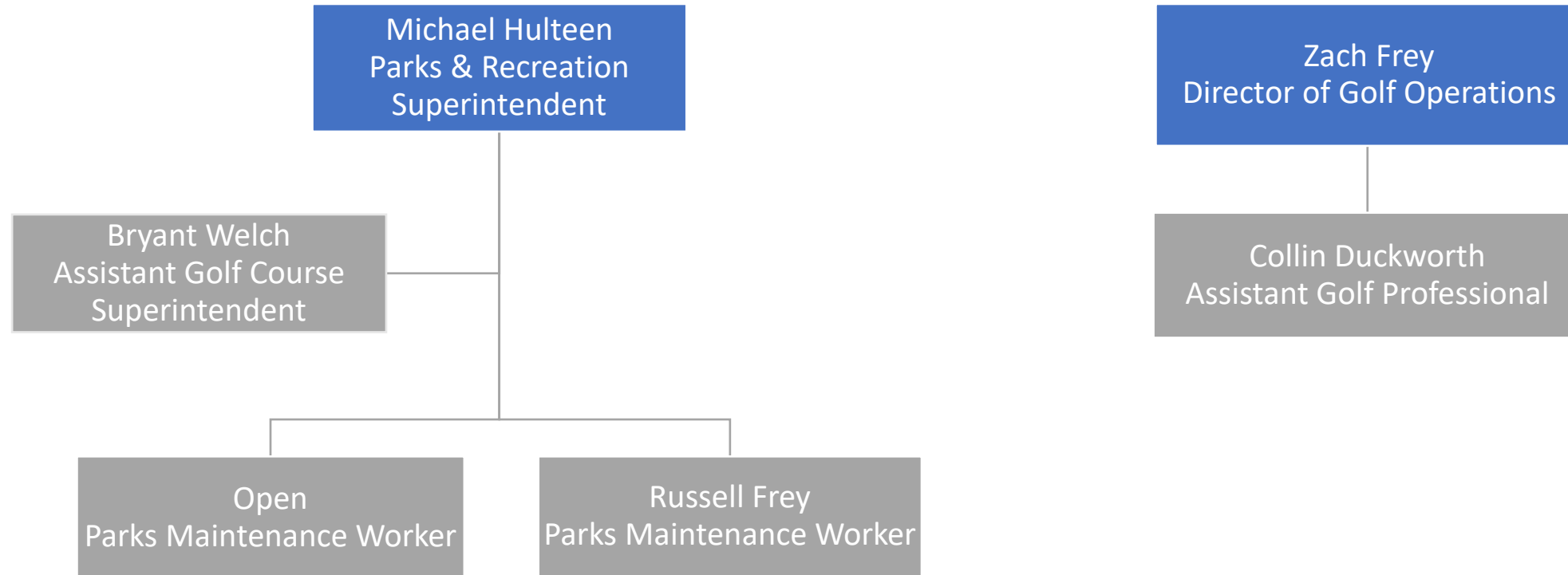
Emergency Services Department



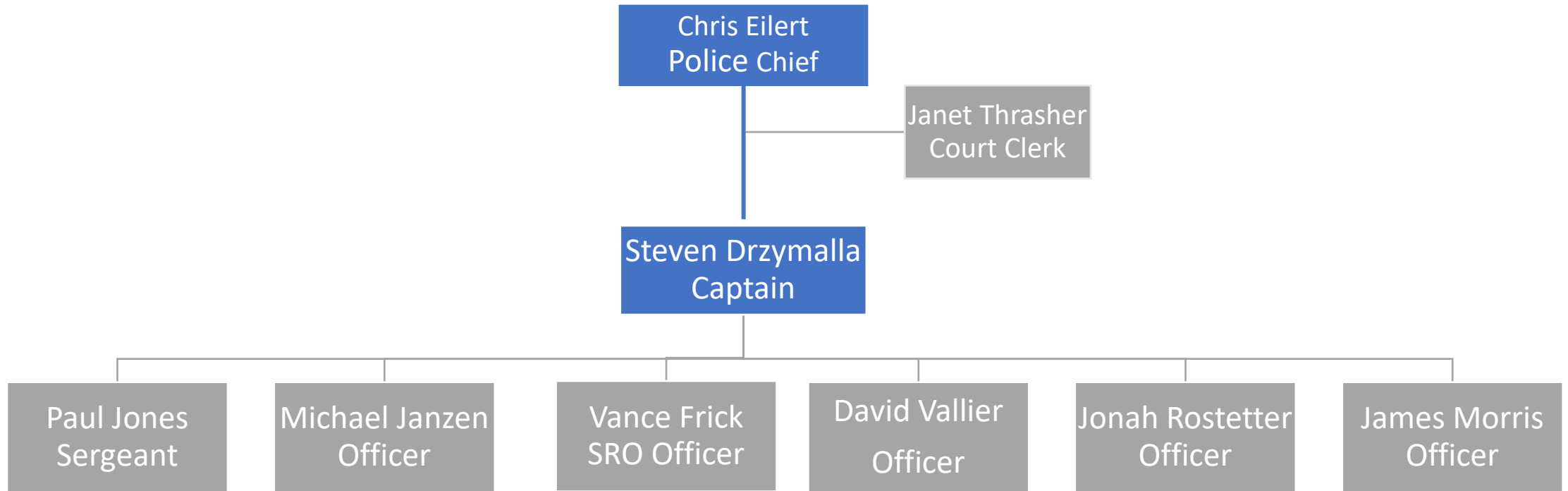
Finance Department



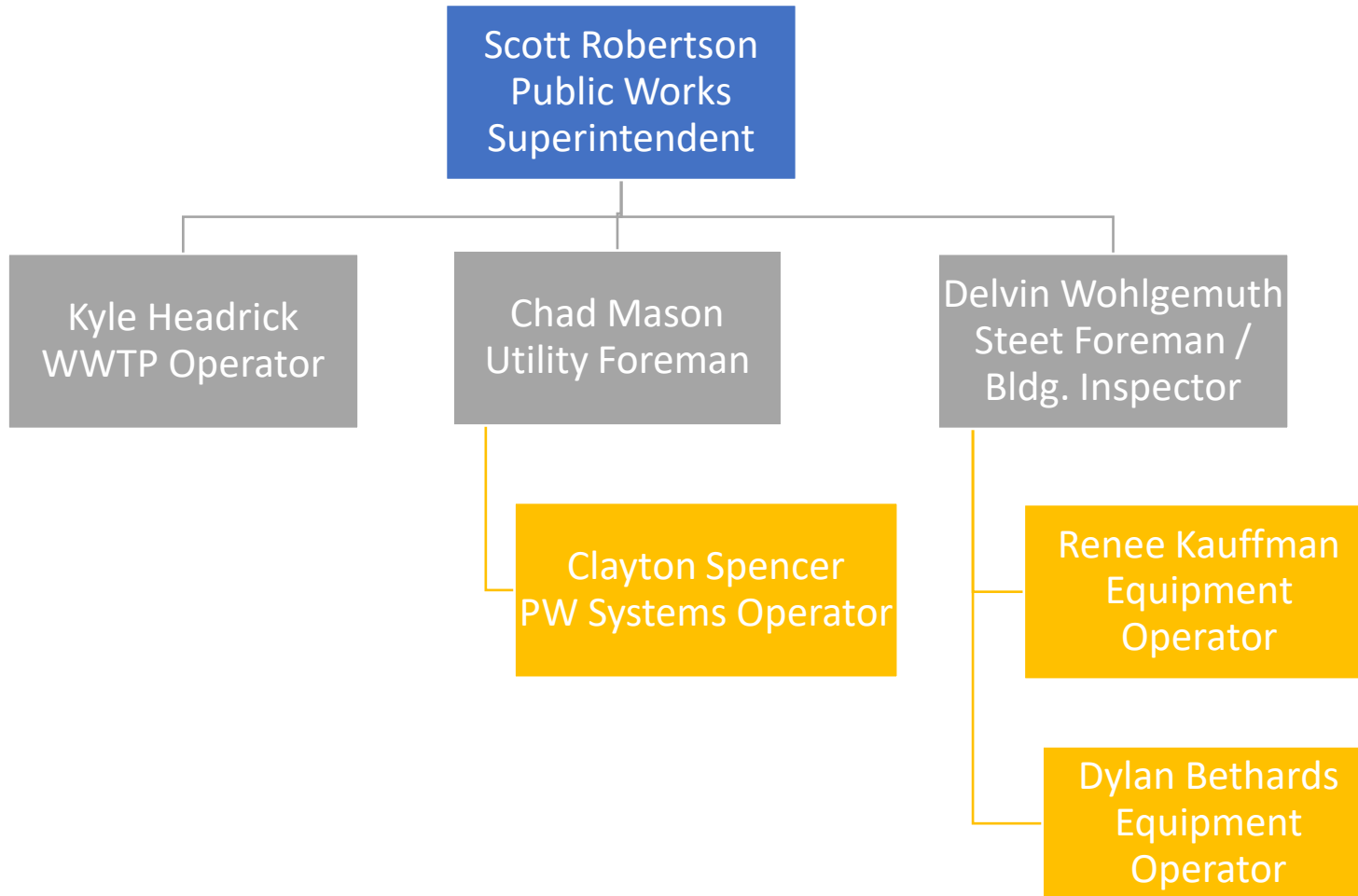
Golf and Parks & Recreation Department



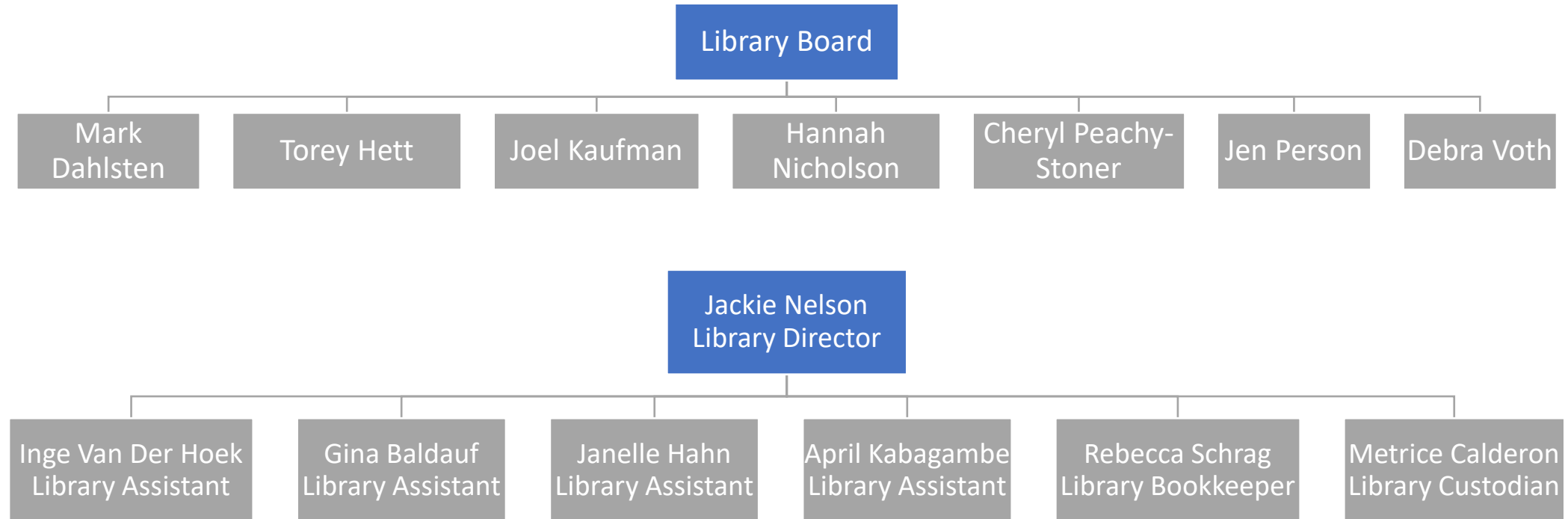
Police Department



Public Works Department



Hesston Public Library



Budget Overview Information

TAB 2

**CITY OF HESSTON
MILL LEVY COMPARISON
For Budget Years 2021, 2022, 2023**

CITY OF HESSTON LEVY

	2021	2022	2023
General	26.564	27.372	28.310
Library	6.001	5.893	6.000
Fire Equipment Fund	1.451	1.425	1.357
Bond & Interest	2.226	2.186	2.083
Community Services	0.648	0.345	0.689
TOTAL	36.890	37.221	38.439

USD 460 LEVY

	2021	2022	2023
General	20.000	20.000	20.000
Supplemental General	16.463	15.194	3.743
Capital Outlay	8.000	7.997	7.587
Bond & Interest	11.636	12.190	22.234
Recreation	12.499	12.305	12.003
Rec. Emp. Benefits	0.901	0.880	0.505
TOTAL	69.499	68.566	66.072

STATE LEVY

HARVEY COUNTY LEVY

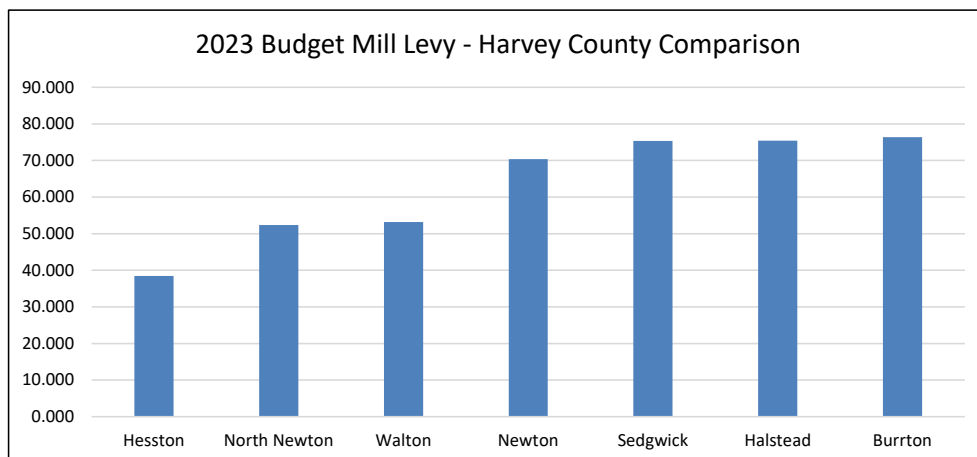
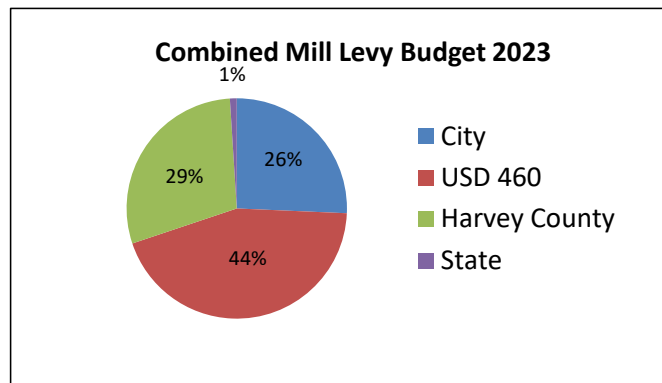
	2021	2022	2023
General	28.958	28.586	29.172
Road & Bridge	8.611	9.731	10.000
Bond & Interest	2.886	2.222	2.180
Conservation District	0.000	0.000	0.000
Elderly Service Programs	0.713	0.653	0.740
Election Expense	0.000	0.000	0.000
Extension Council	0.965	0.969	0.937
Junior College Tuition	0.000	0.000	0.000
Mental Health	0.000	0.000	0.000
Mental Retardation	0.000	0.000	0.000
Noxious Weeds	0.516	0.468	0.575
TOTAL	42.649	42.629	43.604

	2021	2022	2023
Education Bldg. Fund	1.000	1.000	1.000
St. Institutional Bldg. Fund	0.500	0.500	0.500
General Fund	0.000	0.000	0.000
TOTAL	1.500	1.500	1.500

TOTAL COMBINED LEVY

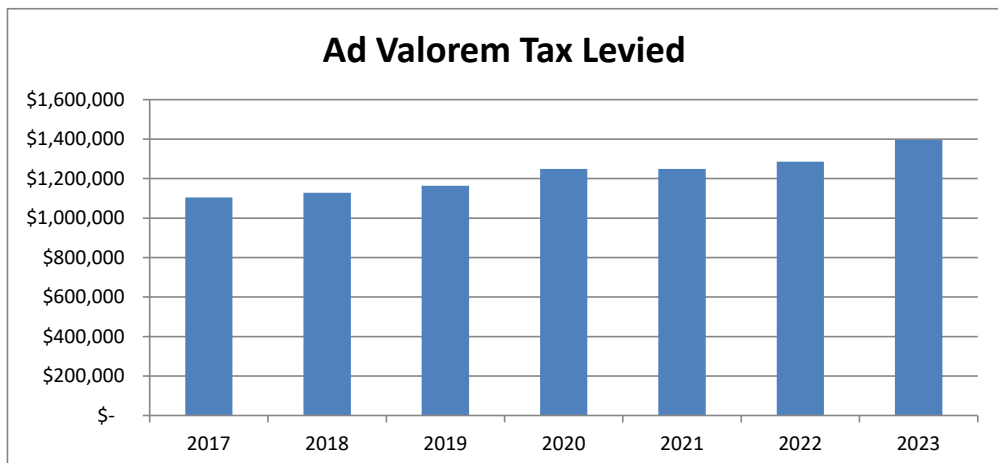
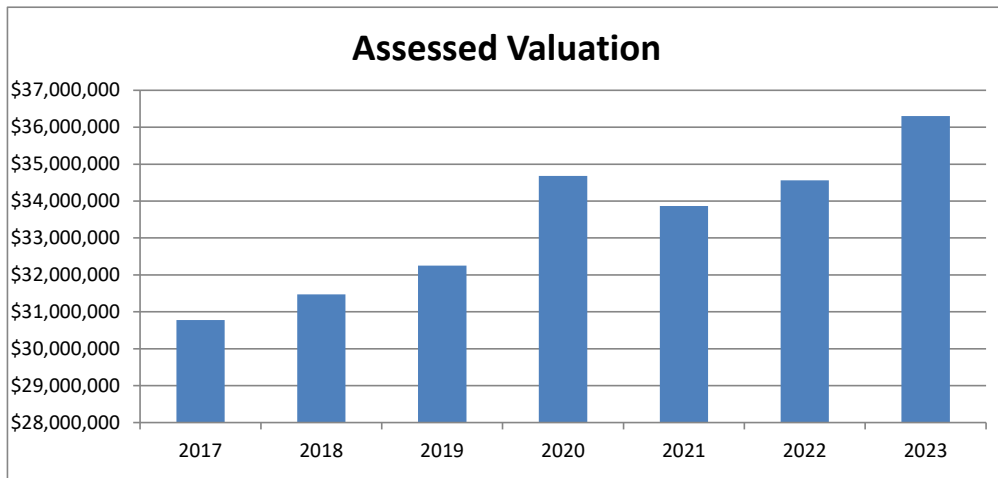
	2021	2022	2023
City of Hesston	36.890	37.221	38.439
USD 460	69.499	68.566	66.072
Harvey County	42.649	42.629	43.604
State	1.500	1.500	1.500
TOTAL	150.538	149.916	149.615

Mill Levy Harvey County Cities Budget Year	2023
Hesston	38.439
North Newton	52.343
Walton	53.196
Newton	70.383
Sedgwick	75.314
Halstead	75.406
Burrton	76.373

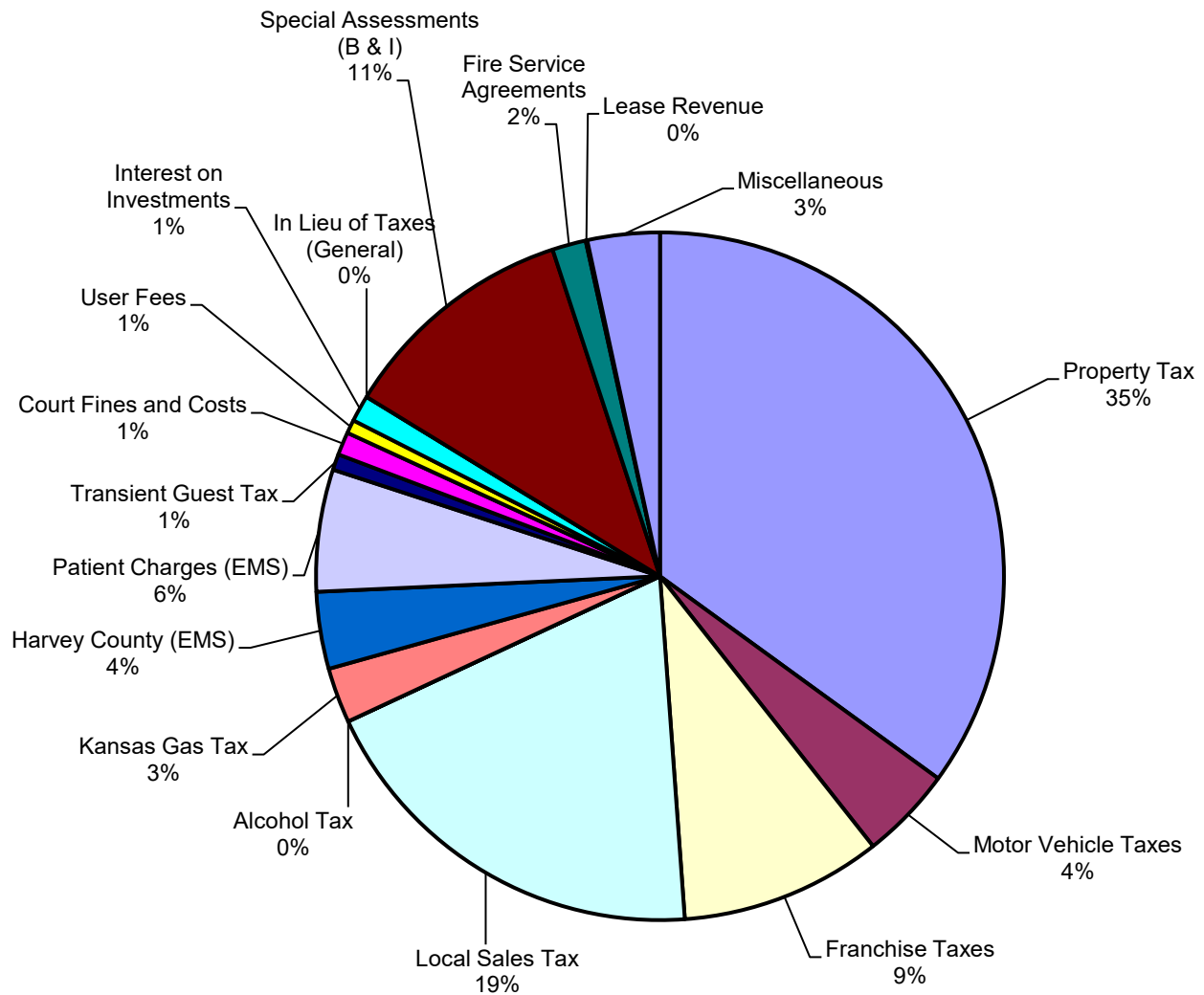


**CITY OF HESSTON
ANALYSIS OF AD VALOREM TAX
For the Budget Years from 2016 to 2023**

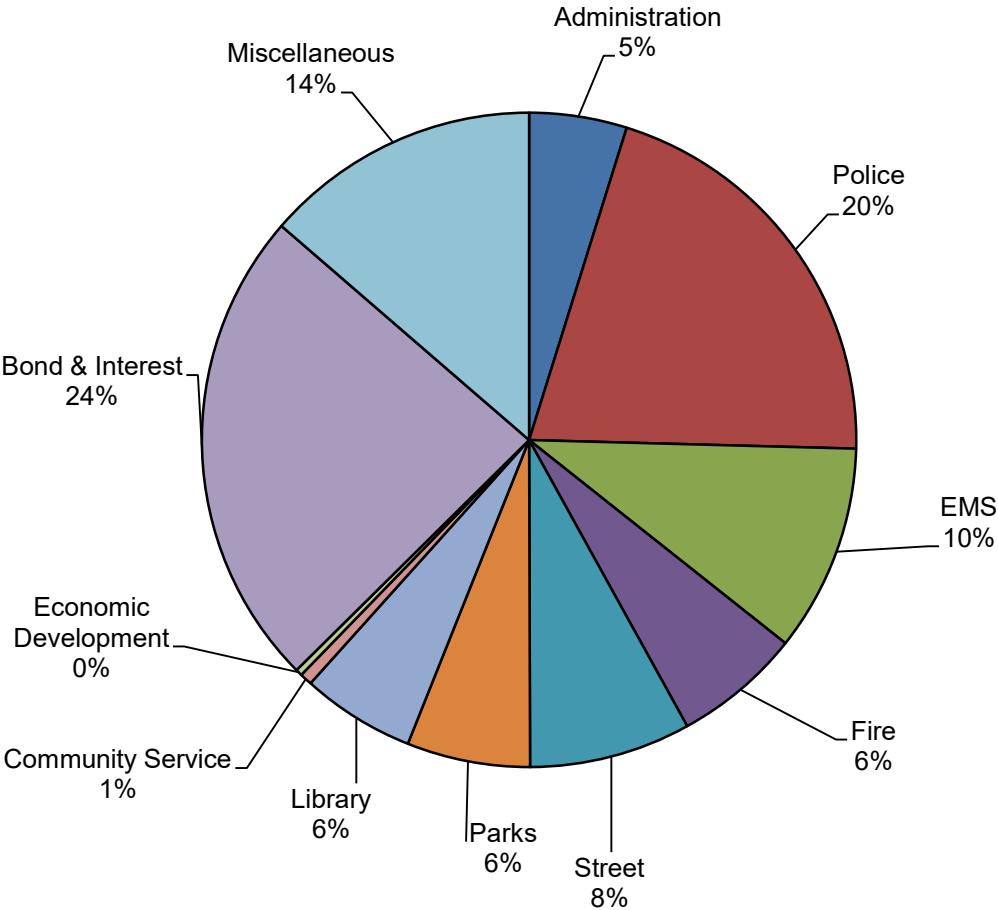
	2017	2018	2019	2020	2021	2022	2023
Assessed Valuation	\$30,773,765	\$31,474,149	\$32,254,436	\$34,678,381	\$33,867,805	\$34,562,222	\$36,305,404
% Change in Valuation	3.95%	2.28%	2.48%	7.52%	-2.34%	2.05%	5.04%
City Mill Levy	35.902	35.856	36.062	36.026	36.890	37.221	38.439
Percent Change in Mill Levy	6.06%	-0.13%	0.57%	-0.10%	2.40%	0.90%	3.27%
Ad Valorem Tax Levied	\$ 1,104,840	\$ 1,128,537	\$ 1,163,159	\$ 1,249,323	\$ 1,249,383	\$ 1,286,440	\$ 1,395,543
Percent Change in Tax Levied	10.25%	2.14%	3.07%	7.41%	0.00%	2.97%	8.48%



SOURCES OF REVENUE (LESS ENTERPRISE REVENUE) 2023 BUDGET



COMPARATIVE 2023 BUDGET EXPENDITURES
(No Enterprise Funds or Reserves)



CITY OF HESSTON
2023 Operating Budget Summary
Expenditures

Fund	Budget	
<i>General Fund:</i>		
Administration	212,647	
Police	906,498	
Street	351,287	
Fire	276,769	
Parks	268,148	
Miscellaneous:		
Street Lighting	62,000	
Cemetery	500	
Legal & Engineering Services	50,000	
Audit	20,496	
Municipal Court	38,900	
Tree Board	1,500	
Functions	6,500	
Restaurant Expense	0	
Harvey County Economic Development	36,000	
Lease/Purchase Agreement	0	
Community Development	10,000	
Chamber of Commerce	0	
Transfer to Economic Development	0	
Transfer to Land Bank	0	
Transfer to Equipment Fund	215,000	
Transfer to Capital Improvement	100,000	
Transfer to PBC	60,000	
Total General Fund		2,616,245
<i>Other Tax Supported Funds:</i>		
Bond & Interest	1,046,073	
Fire Equipment Tax	200,000	
Library	246,660	
Community Service Program	26,842	
Total Other Tax Supported Funds		1,519,575
<i>Special Revenue Funds:</i>		
Economic Development	14,200	
EMS	451,005	
Special Street & Highway	170,000	
Total Special Revenue Funds		635,205
<i>Enterprise Funds:</i>		
Utilities	4,747,963	
Golf	889,199	
Total Enterprise Funds		5,637,162
GRAND TOTAL 2023 BUDGET		<u><u>10,408,187</u></u>

Note: Reserves are not considered to be part of the operating budget.

Fund Listing By Number

01	General Fund
501	Administration
502	Police
503	Street
504	Fire
505	Parks
<i>Other Expenditures (General)</i>	
506	Street Lighting
509	Cemetery
511	Legal and Engineering
512	Audit
513	Municipal Court
515	Functions
516	Tree Board
517	Harvey County EDC
518	Community Development
521	Lease / Purchase
522	Chamber of Commerce
524	Transfers

02	Library Fund
03	Library Maintenance Fund
04	Special Street & Highway
06	Golf Fund
07	Ambulance Fund
08	Community Service Fund
09	Bond and Interest Fund
12	Utilities Fund (Gas, Water, Sewer, Refuse)
13	Utility Maintenance Reserve Fund (Gas, Water, Sewer, Refuse)
27	Construction Fund
30	Capital Improvement Fund
31	Transient Guest Tax
33	Economic Development Fund
34	Golf Course Maintenance Fund
38	Special Law Enforcement
42	Fire Equipment Tax Fund
45	Equipment Reserve Fund (Admin, Police, Street, Fire, Parks, EMS)
46	Special Parks Fund
47	Utility Deposit Fund
50	Revolving Loan Fund
55	Public Building Commission Fund (Library Bldg.)
56	Hesston Land Bank
65	Utility Business Grant Fund
66	Covid Relief Fund
67	American Rescue Plan Fund

Fund Listing By Type**Tax Supported Funds**

01	General Fund
02	Library Fund
08	Community Service Fund
09	Bond and Interest Fund
42	Fire Equipment Tax Fund

Special Revenue Funds

04	Special Street & Highway
07	Ambulance Fund
31	Transient Guest Tax
46	Special Parks Fund

Enterprise Funds

06	Golf Fund
12	Utilities Fund

Reserve Funds

03	Library Maintenance Fund
13	Utility Maintenance Reserve Fund (Gas, Water, Sewer, Refuse)
30	Capital Improvement Fund
34	Golf Course Maintenance Fund
45	Equipment Reserve Fund (Admin, Police, Street, Fire, Parks, EMS)

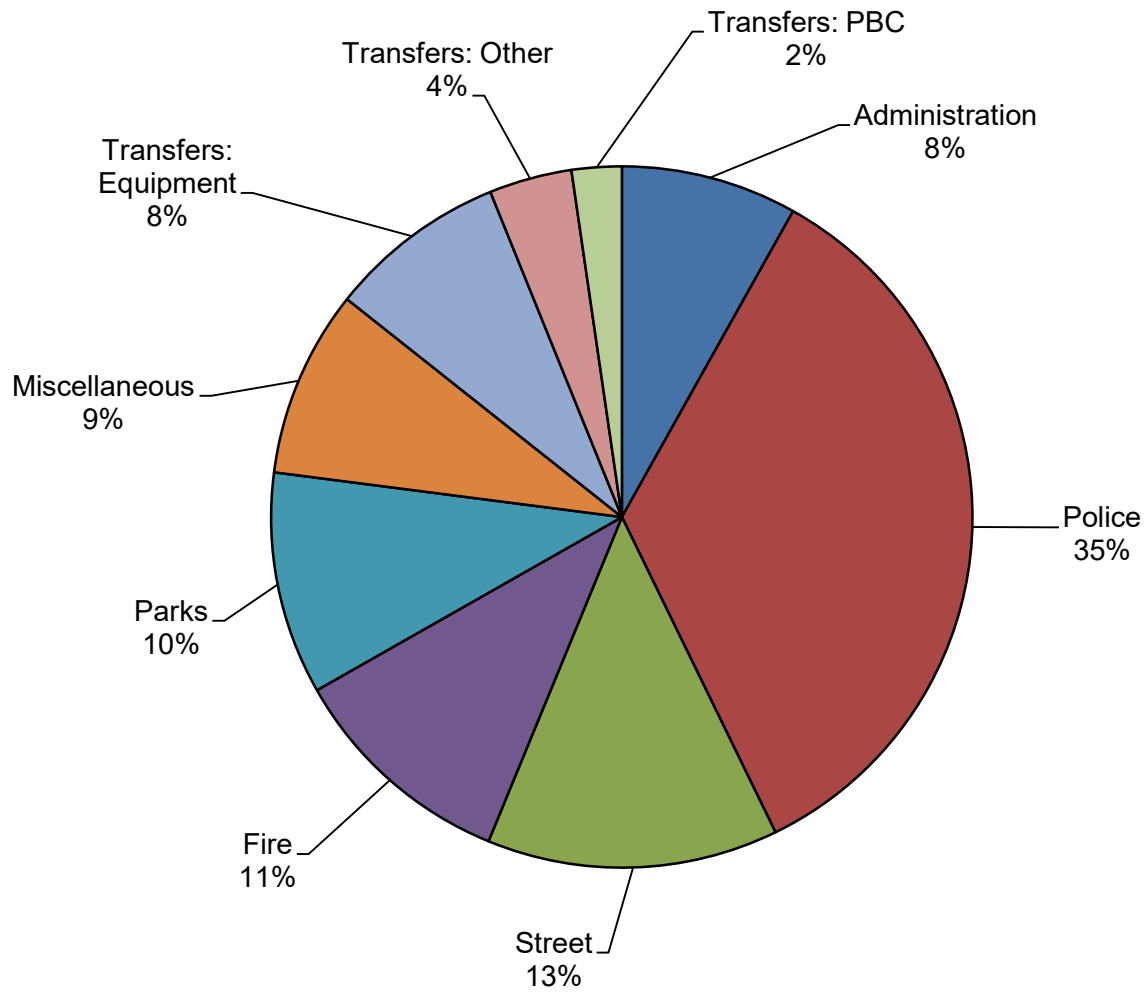
Other Funds

27	Construction Fund
33	Economic Development Fund
38	Special Law Enforcement
47	Utility Deposit Fund
50	Revolving Loan Fund
55	Public Building Commission Fund
56	Hesston Land Bank
65	Utility Business Grant Fund
66	Covid Relief Fund
67	American Rescue Plan Fund

General Fund

TAB 3

GENERAL FUND - 2023 BUDGET EXPENDITURES



**CITY OF HESSTON
GENERAL FUND #01**

Revenue	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Property Tax	831,769	852,452	893,711	945,453	1,027,778
16/20 Vehicle Tax	125	194	256	264	239
Delinquent Tax	5,631	5,146	11,362	1,677	5,000
RV Vehicle Tax	847	974	1,143	1,256	1,231
Motor Vehicle Tax	110,955	117,176	119,340	117,248	127,060
Local Sales Tax	690,782	707,197	773,953	830,197	770,000
Alcohol Tax	0	10	20	16	10
Franchise Taxes	388,978	380,734	368,175	455,512	380,000
Court Fines / Fees	27,985	18,490	18,996	16,332	27,000
Court Costs	19,522	13,835	9,414	10,714	16,400
Equipment Rental Fees	84	210	217	195	120
Building Permits	8,907	6,580	8,990	39,126	9,000
Shelter House Fees	9,468	3,755	9,803	9,760	9,000
Miscellaneous	18,415	23,725	39,459	86,756	134,000
City Licenses	8,435	6,925	8,149	8,609	7,500
Utility Fund Transfer	0	0	0	110,000	0
Interest on Investments	203,817	39,241	21,800	219,825	50,000
Fuel Tax Refund	2,195	1,428	1,490	0	2,000
Lease Revenue	26,762	21,362	18,435	3,399	3,000
SRO Reimbursement	0	0	8,808	71,169	71,394
Reimbursed Expenses	22,397	27,647	17,204	27,490	25,000
TOTAL REVENUE	2,377,073	2,227,081	2,330,724	2,954,996	2,665,732
Expenditures					
Administration	166,704	169,576	195,594	217,692	212,647
Police	786,835	810,696	825,738	860,528	906,498
Street	243,591	271,324	304,455	304,867	351,287
Park	226,835	224,391	222,505	207,572	268,148
Fire	169,493	164,915	167,492	240,658	276,769
General Fund - Miscellaneous	212,651	190,736	238,454	207,247	225,896
General Fund - Transfers (Misc)	481,603	280,083	228,759	460,000	375,000
TOTAL EXPENDITURES	2,287,712	2,111,722	2,182,997	2,498,564	2,616,245
REVENUE OVER EXPENDITURES	89,361	115,359	147,727	456,432	49,487

**CITY OF HESSTON
GENERAL FUND
Administration Expenditures**

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
<i>Personnel Services</i>					
Salaries	65,004	68,747	74,571	103,548	112,568
Hospitalization	8,693	11,134	11,269	13,022	15,605
KPERS	6,017	6,215	6,515	7,290	7,480
FICA/Medicare	5,303	5,474	6,164	7,998	6,960
Workers Comp	346	481	220	252	597
Other Benefits	2,362	2,362	2,490	3,907	2,562
<i>Subtotal</i>	87,726	94,413	101,231	136,017	145,772
<i>Contractual Services</i>					
Insurance	5,235	5,208	8,871	8,393	8,500
City Hall Electricity	7,728	7,352	7,894	9,950	8,300
City Hall Telephone	2,191	2,200	3,419	3,737	3,300
Professional Memberships	4,895	6,383	5,771	4,587	5,500
Service Contracts	24,896	26,413	32,533	26,502	30,000
Janitorial Services	3,220	2,589	7,253	385	0
Travel, Meetings & Meals	7,732	1,211	3,125	646	1,250
Building Maintenance	1,469	1,824	2,124	1,052	2,000
Equipment Repairs	454	56	350	0	500
Miscellaneous	364	147	665	419	500
<i>Subtotal</i>	58,184	53,383	72,005	55,672	59,850
<i>Commodities</i>					
Office/Janitorial Supplies	5,511	4,487	6,268	7,419	5,500
Postage	582	485	476	493	525
Miscellaneous	670	620	76	1,542	500
<i>Subtotal</i>	6,763	5,592	6,820	9,454	6,525
<i>Capital Outlay</i>					
New Equipment	0	514	357	350	500
Building Improvements	1,579	0	0	477	0
Misc.	0	(5)	(19)	(18)	0
<i>Subtotal</i>	1,579	509	338	809	500
<i>Reimbursements</i>					
Reimbursed Expense	12,452	15,679	15,201	15,741	0
<i>Subtotal</i>	12,452	15,679	15,201	15,741	0
TOTAL EXPENDITURES	166,704	169,576	195,594	217,692	212,647

**CITY OF HESSTON
GENERAL FUND
Police Expenditures**

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
<i>Personnel Services</i>					
Salaries	479,525	505,999	486,433	505,830	536,035
Hospitalization	94,302	113,536	114,177	99,174	101,400
KPERS	46,177	47,670	43,713	47,139	49,447
FICA/Medicare	36,057	37,966	36,476	38,103	41,007
Workers Comp	5,397	10,158	12,128	14,585	13,991
Other Benefits	5,522	5,446	5,133	6,680	9,968
<i>Subtotal</i>	666,979	720,774	698,060	711,512	751,848
<i>Contractual Services</i>					
Insurance	11,309	12,517	13,602	16,690	13,500
Utilities	4,918	4,329	4,422	5,273	4,800
Telephone	3,702	5,944	1,717	1,853	5,300
Professional Memberships	1,663	1,406	1,817	1,583	1,500
Crossing Guard Agreement	4,000	4,000	4,000	4,000	5,000
Service Contracts	14,994	16,087	22,068	18,541	15,000
Janitorial Service Contract	0	285	2,090	0	0
Travel, Training & Meetings	7,674	3,180	4,732	7,502	8,000
Building Maintenance	723	1,688	3,167	3,847	3,000
Communication Maintenance	740	0	0	606	1,500
Equipment Maintenance	1,785	1,185	574	145	5,000
Vehicle Maintenance	7,664	6,206	5,623	6,234	7,000
Copier Expense	2,846	2,290	2,758	2,454	2,600
Miscellaneous	39	39	314	481	0
Preventative Programs	0	0	0	516	750
<i>Subtotal</i>	62,058	59,156	66,886	69,726	72,950
<i>Commodities</i>					
Ammunition	1,167	97	2,590	1,956	3,000
K9 Unit Expenses	2,901	1,786	0	0	0
Operations	0	0	166	978	0
Office Supplies	5,425	6,183	5,430	4,749	7,500
Tires	1,102	1,716	1,532	0	3,000
Gas & Oil	14,267	9,839	11,907	18,102	20,000
Uniform Replacement	7,004	6,890	7,925	12,811	7,000
Postage	815	576	705	435	1,200
Miscellaneous	305	1,298	0	943	0
<i>Subtotal</i>	32,987	28,386	30,254	39,973	41,700
<i>Capital Outlay</i>					
New Equipment	24,711	1,397	31,196	31,715	40,000
<i>Subtotal</i>	24,711	1,397	31,196	31,715	40,000
<i>Reimbursements</i>					
Reimbursed Expense	100	983	(658)	7,602	0
<i>Subtotal</i>	100	983	(658)	7,602	0
TOTAL EXPENDITURES	786,835	810,696	825,737	860,528	906,498

**CITY OF HESSTON
MUNICIPAL COURT**

	2019	2020	2021	2022	2023
Revenues	Actual	Actual	Actual	Actual	Budget
Court Fees	27,985	18,490	16,783	16,332	27,000
Court Cost	15,916	11,367	9,414	8,961	13,000
Court Cost/State Judge Fee	151	105	2,121	74	200
Court Cost/State Law Enforcement	3,455	2,363	92	1,679	3,200
Court Reimbursed	0	1,089	1,926	967	0
TOTAL REVENUE	47,507	33,414	30,336	28,012	43,400
Expenditures					
<i>Contractual Services</i>					
Court Appointed Attorney	68	487	1,237	2,379	2,000
Judge Services	13,000	13,000	13,000	13,000	13,000
Prosecutor Services	9,000	9,000	9,350	10,240	10,600
Travel/Memberships	0	0	0	50	1,000
Probation Officer Services	4,625	4,525	4,075	1,550	0
Software Support	4,376	4,595	5,950	5,966	4,600
Interpreter/Witness Fee	25	0	0	225	300
Animal Control	2,400	2,400	2,763	2,400	2,900
Jail Services	4,830	1,330	490	1,085	4,000
Weed Control	0	0	0	0	500
Misc.	0	0	0	442	0
<i>Subtotal</i>	38,324	35,337	36,865	37,337	38,900
<i>Reimbursements</i>					
Reimbursed Expense	5,275	4,043	2,471	2,984	0
<i>Subtotal</i>	5,275	4,043	2,471	2,984	0
TOTAL EXPENDITURES	43,599	39,380	39,336	40,321	38,900
REVENUE OVER EXPENDITURES	3,908	(5,966)	(8,999)	(12,309)	4,500

**CITY OF HESSTON
GENERAL FUND
Street Expenditures**

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<i>Personnel Services</i>					
Salaries	112,871	131,944	135,230	131,415	171,243
Hospitalization	41,149	44,151	45,089	26,637	54,690
KPERS	11,332	12,680	12,621	12,268	16,097
FICA/Medicare	8,505	9,771	10,060	9,868	13,100
Workers Comp	5,129	7,968	5,298	6,202	6,356
Other Benefits	668	520	539	967	3,301
<i>Subtotal</i>	179,654	207,034	208,836	187,357	264,787
<i>Contractual Services</i>					
Insurance	7,885	8,034	9,964	9,756	10,000
Electricity	3,384	3,596	2,410	2,419	3,500
Professional Memberships	0	160	0	0	0
Service Contracts	4,864	8,453	11,397	8,393	9,000
Travel, Meetings & Meals	122	0	50	196	0
Equipment Maintenance	6,108	3,864	12,650	14,867	6,500
Vehicle Maintenance	4,712	967	5,231	6,077	4,000
Miscellaneous	72	152	72	72	200
<i>Subtotal</i>	27,315	25,225	41,775	41,780	33,200
<i>Commodities</i>					
Repair Parts	1,887	1,274	4,693	5,398	2,500
Shop Supplies	5,994	5,423	8,335	8,246	8,000
Street Repair Materials	15,710	17,286	22,149	35,458	20,000
Gas & Oil	7,960	6,112	9,842	16,389	15,000
Uniforms	1,404	1,762	1,611	2,157	1,800
Tools & Hardware	0	0	687	0	500
Street Paint	270	423	5,165	463	500
Street Signs	1,460	3,893	1,222	5,392	5,000
Sidewalk Replacement	0	0	140	0	0
Miscellaneous	0	375	0	200	0
<i>Subtotal</i>	34,685	36,549	53,845	73,703	53,300
<i>Capital Outlay</i>					
New Equipment	1,937	812	0	715	0
Facility Improvements	0	0	0	1,312	0
<i>Subtotal</i>	1,937	812	0	2,027	0
<i>Reimbursements</i>					
Reimbursed Expense	0	1,704	0	0	0
<i>Subtotal</i>	0	1,704	0	0	0
TOTAL EXPENDITURES	243,591	271,324	304,455	304,867	351,287

**CITY OF HESSTON
GENERAL FUND
Fire Division Expenditures**

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
<i>Personnel Services</i>					
Salaries	84,479	87,841	87,398	95,009	159,724
Hospitalization	8,012	8,652	12,381	27,622	20,243
FICA/Medicare	6,398	6,652	6,613	7,192	12,219
Workers Comp	1,628	2,720	3,758	3,751	5,910
KPERS	5,728	5,958	6,007	6,393	11,583
Other Benefits	395	443	355	613	2,890
<i>Subtotal</i>	106,641	112,265	116,512	140,580	212,569
<i>Contractual Services</i>					
Insurance	9,775	9,260	10,828	10,750	11,500
Electricity	0	0	0	239	100
Telephone	718	800	130	1,463	400
Professional Memberships	535	520	480	700	500
Service Contracts	3,993	3,214	4,021	3,891	4,300
Travel, Meeting & Meals	1,553	622	846	2,150	1,500
Communication Maintenance	497	500	0	1,527	1,000
Equipment Maintenance	2,996	4,055	3,640	4,848	4,000
Storm Siren Maintenance	0	0	0	0	500
Station Maintenance	933	1,404	5,124	2,529	4,000
Vehicle Maintenance	11,332	6,641	6,870	6,751	8,500
Firefighters Relief Association	3,850	4,000	4,000	4,000	4,000
Training Expense	1,721	4,101	1,389	2,332	4,000
Miscellaneous	523	48	23	156	0
Employee Recruitment/Incentive	488	429	160	712	1,500
<i>Subtotal</i>	38,913	35,592	37,510	42,051	45,800
<i>Commodities</i>					
Supplies	7,045	6,423	3,943	4,284	6,000
Gas & Oil	3,620	3,321	4,369	5,984	6,000
Uniforms	1,372	3,361	2,669	2,820	4,000
Fire Prevention Public Ed. Materials	1,788	1,524	2,096	1,568	2,000
Postage	112	145	392	98	400
Miscellaneous	32	358	0	300	0
<i>Subtotal</i>	13,968	15,131	13,470	15,053	18,400
<i>Capital Outlay</i>					
New Equipment	113	338	0	455	0
Facility Improvements	0	0	0	0	0
<i>Subtotal</i>	113	338	0	455	0
<i>Reimbursements</i>					
Reimbursed Expenses	9,858	1,590	0	9,433	0
<i>Subtotal</i>	9,858	1,590	0	9,433	0
TOTAL EXPENDITURES	169,493	164,915	167,492	207,572	276,769

**CITY OF HESSTON
GENERAL FUND
Park Expenditures**

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
<i>Personnel Services</i>					
Salaries	130,081	124,055	123,919	131,040	138,629
Hospitalization	30,272	33,052	35,833	36,035	40,205
KPERS	11,642	11,377	11,186	11,812	13,031
FICA/Medicare	9,667	9,214	9,183	9,777	10,605
Workers Comp	1,837	3,092	2,794	3,214	3,618
Other Benefits	664	644	644	934	2,110
<i>Subtotal</i>	184,162	181,434	183,559	192,812	208,198
<i>Contractual Services</i>					
Insurance	9,158	9,489	10,488	10,082	11,000
Park Electricity (Ball Filed & Other)	807	657	591	944	1,000
Shelter House Electricity	2,939	2,513	3,218	4,680	3,500
Telephone	99	0	0	0	0
Professional Memberships	0	25	25	0	2,500
Service Contracts	4,666	5,995	6,003	5,921	6,000
Travel, Training & Meals	521	0	0	422	500
Building Maintenance	266	108	137	576	1,500
Park Equipment Maintenance	1,133	2,505	1,681	339	2,000
Vehicle Maintenance	2,107	827	67	63	1,800
Miscellaneous	411	466	450	450	0
<i>Subtotal</i>	22,107	22,585	22,659	23,478	29,800
<i>Commodities</i>					
Repair Parts	2,562	2,037	3,877	5,359	3,900
Supplies	8,328	10,076	6,028	8,006	7,500
Sand and Rock	27	0	0	0	4,000
Gas & Oil	5,633	3,718	5,659	8,626	7,500
Uniforms	787	866	640	521	750
Fertilizer	0	0	0	0	1,500
Pesticides	613	43	0	0	1,500
Seed	0	0	49	0	2,500
Trees & Plantings	0	0	0	464	1,000
Miscellaneous	398	270	5	717	0
<i>Subtotal</i>	18,346	17,009	16,258	23,693	30,150
<i>Capital Outlay</i>					
New Equipment	1,219	3,364	28	674	0
Facilities Improvements	0	0	0	0	0
Park Rennovations	0	0	0	0	0
<i>Subtotal</i>	1,219	3,364	28	674	0
<i>Reimbursements</i>					
Reimbursed	1,000	0	0	0	0
<i>Subtotal</i>	1,000	0	0	0	0
TOTAL EXPENDITURES	226,835	224,391	222,505	240,658	268,148

**CITY OF HESSTON
GENERAL FUND**

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
<i>Contractual Services</i>					
Street & Traffic Lighting	55,360	56,952	56,376	61,711	62,000
Cemetery	329	39	130	39	500
Legal & Engineering	35,929	32,929	33,902	38,766	50,000
Audit	16,985	17,240	17,420	17,550	20,496
Municipal Court	43,599	39,380	39,336	40,321	38,900
Functions	0	3,100	10,982	5,800	6,500
Tree Board	3,371	1,250	340	312	1,500
Harvey County EDC	36,000	36,000	36,000	36,000	36,000
Chamber of Commerce	95	138	0	199	0
Community Development	474	3,709	41,781	3,088	10,000
<i>Subtotal</i>	192,142	190,737	236,267	203,786	225,896
<i>Capital Outlay</i>					
Rental Building Expense	0	0	2,187	3,461	0
Lease/Purchase - Ind. Park Land	20,509	0	0	0	0
<i>Subtotal</i>	20,509	0	2,187	3,461	0
<i>Total Misc. Before Transfers</i>	212,651	190,737	238,454	207,247	225,896
<i>Transfers</i>					
Transfer to Library	0	0	0	0	0
Transfer to Library Maintenance	0	0	0	0	0
Transfer to PBC Fund - Library	66,603	65,083	63,759	60,000	60,000
Transfer to Bond & Interest	0	0	0	0	0
Transfer to Capital Improvement	200,000	0	0	100,000	100,000
Transfer to Golf	0	0	0	0	0
Transfer to Hesston Land Bank	0	0	0	0	0
Transfer to Economic Development	0	0	0	0	0
Transfer to Equipment Reserve:		0			
Equipment Reserve - Admin.	50,000	25,000	25,000	50,000	25,000
Equipment Reserve - Street	50,000	50,000	50,000	70,000	50,000
Equipment Reserve - Fire	40,000	25,000	25,000	45,000	50,000
Equipment Reserve - Police	25,000	40,000	40,000	75,000	50,000
Equipment Reserve - Park	50,000	75,000	25,000	60,000	40,000
<i>Subtotal</i>	481,603	280,083	228,759	460,000	375,000
TOTAL EXPENDITURES	694,254	470,820	467,213	667,247	600,896

Other Tax Supported Funds

TAB 4

**CITY OF HESSTON
HESSTON PUBLIC LIBRARY FUND #02**

Revenue	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Property Taxes	193,879	197,546	201,896	203,550	217,788
16/20M Vehicle Taxes	29	45	60	61	52
Delinquent Taxes	1,313	1,205	2,613	390	1,200
Recreational Vehicle Taxes	197	227	265	284	265
Motor Vehicle Taxes	25,864	27,313	27,663	26,510	27,355
Transfer from General Fund	0	0	0	0	0
EMC Safety Dividend	117	0	276	407	0
TOTAL REVENUE	221,400	226,336	232,773	231,202	246,660
Expenditures					
Appropriations (County)	221,282	226,336	230,800	230,795	246,660
Appropriation of Fund Reserve	0	1,904	0	0	0
TOTAL EXPENDITURES	221,282	228,241	230,800	230,795	246,660
REVENUE OVER EXPENDITURES	117	(1,904)	1,973	407	0
Ending Unencumbered Cash	2,791	887	2,860	3,267	3,267
Mill Levy Requirement					
1 Mill	32,438	34,677	33,867	34,562	36,298
Mill Levy Required for Budget	5.977	5.697	5.961	5.889	6.000

**CITY OF HESSTON
BOND & INTEREST FUND #09**

Revenue	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Ad Valorem Tax	65,440	67,070	74,891	75,506	75,609
16/20 Motor Vehicle Tax	10	15	20	21	19
Delinquent Tax	445	436	948	157	500
RV Tax	67	77	90	105	98
Motor Vehicle Tax	8,728	9,219	9,390	9,805	10,147
Misc.	0	0	0	0	0
Special Assessments	385,274	397,591	406,560	409,621	406,783
Bond Proceeds	0	1,075,175	23,783	0	0
Transfer from Utility - Water	100,000	100,000	100,000	0	75,000
Transfer from Utility - Gas	0	0	0	0	25,000
Transfer from Utility - Sewer	60,000	0	90,438	190,000	190,000
Transfer from Fund 30 - Capital Imp.	0	0	0	234,783	134,208
Transfer From Fund 04 - SS & Hwy	25,000	25,000	25,000	100,000	125,000
Transfer from General	0	0	0	0	0
Transfer from Construction	0	0	69,098	0	0
Reimbursed	0	0	0	0	0
TOTAL REVENUE	644,964	1,674,582	800,217	1,019,998	1,042,364
Expenditures					
<i>Debt Redemption</i>					
Principal	485,000	1,530,000	605,000	905,000	925,000
Interest	156,568	145,180	112,513	137,275	121,073
Cost of Issuance	0	22,645	21,004	0	0
Miscellaneous	0	0	0	0	0
Commission & Postage	0	0	0	0	0
<i>Subtotal</i>	641,568	1,697,825	738,517	1,042,275	1,046,073
<i>Other Charges</i>					
Reimbursed Expense	0	0	0	0	0
Escrow Account	0	0	0	0	0
Cash Basis Reserve	0	0	0	0	0
<i>Subtotal</i>	0	0	0	0	0
TOTAL EXPENDITURES	641,568	1,697,825	738,517	1,042,275	1,046,073
NET REVENUE OVER EXPENDITURES	3,396	(23,243)	61,701	(22,277)	(3,709)
Ending Unencumbered Cash	235,094	211,851	273,552	251,275	247,566

**CITY OF HESSTON
FIRE EQUIPMENT TAX FUND #42**

Revenue	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Ad Valorem Tax	46,615	47,775	48,817	49,221	49,256
16/20 Motor Vehicle Tax	7	11	14	15	12
Delinquent Tax	316	290	631	97	500
RV Tax	47	55	64	69	64
Motor Vehicle Tax	6,215	6,567	6,689	6,410	6,615
Township Service Agreements	57,441	59,078	61,419	62,146	63,555
TOTAL REVENUE	110,641	113,776	117,634	117,957	120,002
Expenditures					
New Equipment	0	0	56,295	61,795	200,000
Lease Purchase Agreements	0	0	0	0	0
Miscellaneous Equipment	0	0	0	0	0
Facility Improvements	0	0	0	0	0
TOTAL EXPENDITURES	0	0	56,295	61,795	200,000
NET REVENUE OVER EXPENDITURES	110,641	113,776	61,339	56,162	(79,998)
Ending Unencumbered Cash	498,794	612,569	673,908	730,071	650,073

**CITY OF HESSTON
COMMUNITY SERVICE FUND # 08**

Revenue	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Ad Valorem Tax	20,818	21,336	21,801	11,917	25,009
16/20 Motor Vehicle Tax	3	5	6	7	3
Delinquent Tax	141	130	282	40	200
Recreational Vehicle Tax	21	24	29	31	16
Motor Vehicle Tax	2,776	2,933	2,987	2,863	1,601
TOTAL REVENUE	23,758	24,428	25,105	14,857	26,829
Expenditures					
Community Service Grants	15,912	13,013	13,864	15,632	26,842
Reimbursed	0	0	0	0	0
TOTAL EXPENDITURES	15,912	13,013	13,864	15,632	26,842
NET REVENUE OVER EXPENDITURES	7,846	11,415	11,241	(775)	(13)
Ending Unencumbered Cash	71,681	83,096	94,337	93,563	93,550

Special Revenue Funds

TAB 5

**CITY OF HESSTON
SPECIAL STREET & HIGHWAY FUND #04**

Revenue	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Gasoline Tax	102,916	97,243	108,523	97,713	104,040
Grants	0	0	0	0	0
Reimbursed	0	0	0	0	0
TOTAL REVENUE	102,916	97,243	108,523	97,713	104,040
Expenditures					
Service Contracts	7,785	13,480	0	68,463	15,000
Paving and Materials	1,117	34,766	0	2,315	0
Sidewalk Improvements	1,127	2,341	0	0	10,000
Street Improvements	16,138	92,468	38,539	0	20,000
Transfer to B&I - Weaver St. Bond Pmnt	25,000	25,000	25,000	0	25,000
Transfer to B&I - 2022 Street Project Bonds	0	0	0	100,000	100,000
Reimbursed	0	0	0	1,235	0
TOTAL EXPENDITURES	51,168	168,056	63,539	172,012	170,000
NET REVENUE OVER EXPENDITURES	51,749	(70,813)	44,985	(74,299)	(65,960)
Ending Unencumbered Cash	412,190	341,377	386,361	312,062	246,102

**CITY OF HESSTON
ECONOMIC DEVELOPMENT FUND #33**

Revenue	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Transient Guest Tax	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Intra Fund Transfers	0	10,000	0	10,000	0
Reimbursements	0	0	0	0	0
TOTAL REVENUE	0	10,000	0	10,000	0
Expenditures					
Contractual Services					
Contractual Services	1,605	3,196	1,598	1,559	3,000
Travel, Lodging, Meals & Conventions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Housing Incentive	0	4,000	2,000	6,000	10,000
Community Marketing Plan	2,000	0	0	0	0
Transient Guest Tax Grants	0	0	0	0	0
Chamber Grant	0	0	0	0	0
Harvey County Economic Development	0	0	0	0	0
Subtotal	3,605	7,196	3,598	7,559	13,000
Commodities					
Postage	0	0	0	0	0
Marketing	371	1,123	1,127	315	1,200
Miscellaneous	0	0	0	0	0
Subtotal	371	1,123	1,127	315	1,200
Capital Outlay					
Misc.	0	0	0	0	0
Subtotal	0	0	0	0	0
Transfers					
Transfer to Transient Guest Tax	0	0	0	0	0
Subtotal	0	0	0	0	0
Reimbursements					
Reimbursed Expense	450	0	0	0	0
Subtotal	450	0	0	0	0
TOTAL EXPENDITURES	4,426	8,319	4,725	7,874	14,200
NET REVENUE OVER EXPENDITURES	(4,426)	1,681	(4,725)	2,126	(14,200)
Ending Unencumbered Cash	51,122	52,803	48,078	50,204	36,004

**CITY OF HESSTON
TRANSIENT GUEST TAX FUND #31**

Revenue	2019 Actual	2020 Actual	2021 Actual	2022 Actual	223 Budget
Transient Guest Tax	41,061	22,574	26,404	37,631	30,000
Miscellaneous	0	0	0	0	0
Intra Fund Transfers	0	0	0	0	0
Reimbursements	0	0	0	0	0
TOTAL REVENUE	41,061	22,574	26,404	37,631	30,000
Expenditures					
Transient Guest Tax Appropriations	41,061	22,574	26,404	30,000	30,000
Chamber Grant / Chamber Director	0	0	0	0	0
Transient Guest Tax Grants	0	0	0	0	0
Subtotal	41,061	22,574	26,404	30,000	30,000
Reimbursements					
Reimbursed Expense	0	0	0	0	0
Subtotal	0	0	0	0	0
TOTAL EXPENDITURES	41,061	22,574	26,404	30,000	30,000
NET REVENUE OVER EXPENDITURES	0	0	0	7,631	0
Ending Unencumbered Cash	0	0	0	7,631	7,631

**CITY OF HESSTON
EMS FUND #07**

Revenues	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Grant Proceeds	5,110	5,110	0	6,260	0
Miscellaneous	1,631	3,075	217	8,341	1,625
Harvey County Appropriation	132,836	138,813	138,179	145,771	145,000
Patient Charges	208,214	197,986	269,610	252,009	230,000
Transfer from Utility Fund	35,000	0	0	30,000	25,000
EMS Certification Training	0	0	0	0	0
EMC Safety Dividend	3,218	3,615	4,179	0	0
Cares Act Providers - ARPA	0	7,144	0	78,851	70,000
Reimbursed	1,563	5,017	7,159	300	0
TOTAL REVENUE	387,572	360,761	419,344	521,533	471,625

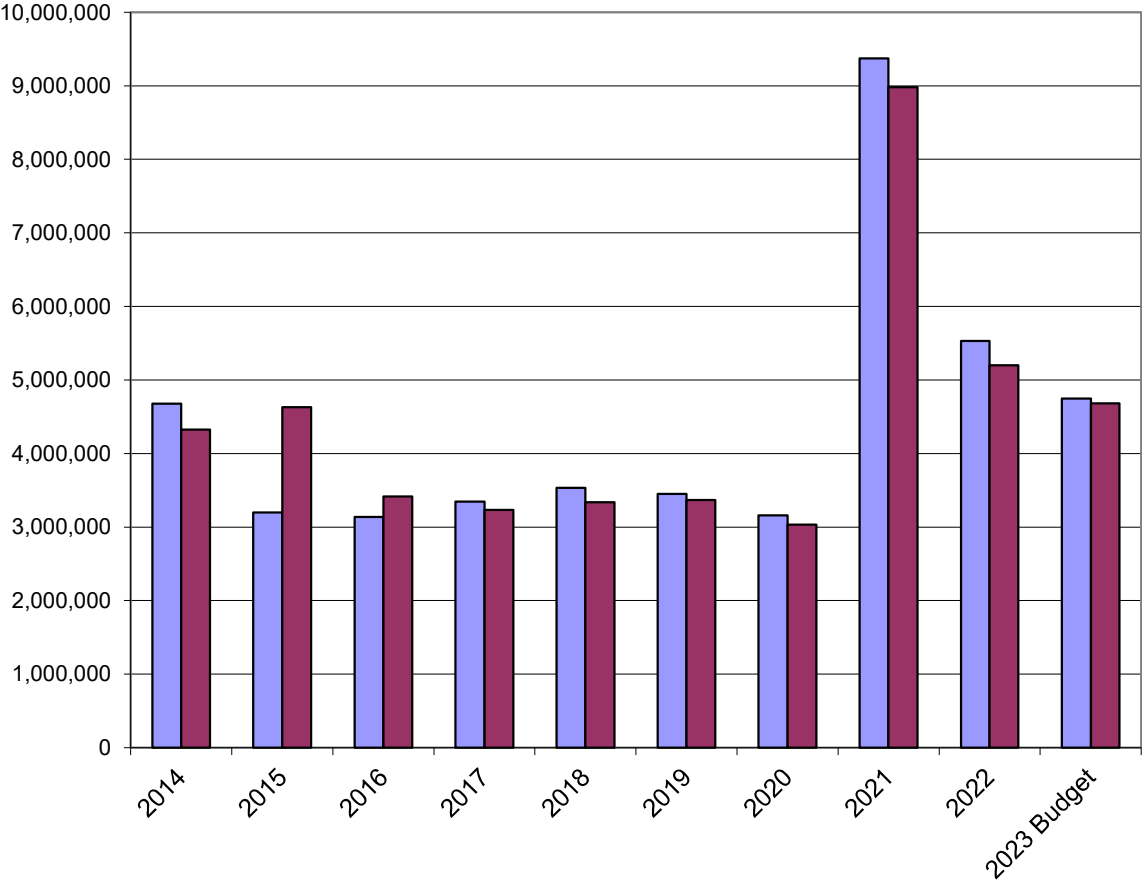
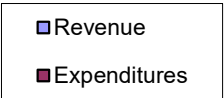
**CITY OF HESSTON
EMS DIVISION FUND #07**

	2019	2020	2021	2022	2023
Revenue	Actual	Actual	Actual	Actual	Budget
TOTAL REVENUE	387,572	360,761	419,344	521,533	471,625
Expenditures					
Personnel Services					
Salaries	199,327	205,588	218,732	276,558	247,742
Hospitalization	21,489	20,213	21,789	17,676	28,162
KPERS	14,211	14,545	15,467	22,738	18,952
FICA/Medicare	15,325	15,831	16,810	21,146	9,885
Workers Comp	6,279	7,775	9,049	11,416	17,648
Other Benefits	3,503	3,549	3,775	4,783	3,516
Subtotal	260,133	267,500	285,621	354,316	325,905
Contractual Services					
Electricity	0	0	0	0	100
Telephone	909	2,315	2,089	1,554	2,100
Professional Memberships	1,546	2,535	1,381	2,080	1,800
Medical Director Fee	500	0	0	500	500
Service Contracts	13,056	12,953	15,306	15,140	15,000
Travel, Meetings & Meals	3,087	1,477	2,266	2,078	2,800
Communications Maintenance	497	84	0	1,203	1,000
Equipment Maintenance	2,731	3,670	4,666	4,925	4,000
Station Maintenance	329	1,123	909	2,111	3,000
Vehicle Maintenance	4,243	6,640	5,295	6,242	7,000
Insurance	12,324	12,868	18,560	13,520	13,500
Training Expense	5,043	10,364	5,761	6,363	11,000
Collection Fees	124	0	0	280	500
Miscellaneous	53	315	23	31	0
Employee Incentive/Recruitment	488	181	250	667	1,500
Subtotal	44,928	54,525	56,505	56,695	63,800
Commodities					
Medical Supplies	11,752	10,049	15,564	17,331	18,000
Office Supplies	4,070	2,047	2,888	2,378	3,000
Training Supplies	80	0	246	1,323	500
Gas & Oil	4,118	6,859	6,062	13,238	9,500
Uniform Replacement	1,098	1,240	2,753	2,721	4,000
Public Education	1,120	0	21	587	500
Postage	577	420	753	433	800
Miscellaneous	76	870	12	475	0
Certification Training Supplies	0	0	0	0	0
Cares Act Exepnse	0	3,717	0	0	0
Subtotal	22,890	25,201	28,298	38,486	36,300
Capital Outlay					
New Equipment	599	338	60	1,170	0
Facilities Improvement	0	0	0	0	0
Subtotal	599	338	60	1,170	0
Reimbursements					
Reimbursed Expense	5,677	1,508	5,725	5,142	0
Subtotal	5,677	1,508	5,725	5,142	0
Transfers					
Transfer to Equipment Reserve	50,000	10,000	35,000	25,000	25,000
Subtotal	50,000	10,000	35,000	25,000	25,000
TOTAL EXPENDITURES	384,227	359,072	411,209	480,809	451,005
REVENUE OVER EXPENDITURES	3,345	1,688	8,135	40,723	20,620

Enterprise Funds

TAB 6

UTILITY REVENUE / EXPENDITURES



**CITY OF HESSTON
COMBINED UTILITY FUND #12**

Revenue	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
<i>Gas Revenue</i>					
Sales	1,872,354	1,537,702	2,370,310	3,773,666	3,091,483
State Loan Proceeds	0	0	5,330,000	0	0
	<u>1,872,354</u>	<u>1,537,702</u>	<u>7,700,310</u>	<u>3,773,666</u>	<u>3,091,483</u>
Less: Gas Purchases	1,038,586	795,173	6,805,196	2,208,978	1,792,747
Net Margin	833,768	742,529	895,114	1,564,688	1,298,736
Connection Fees	4,628	4,040	4,118	4,510	4,000
Miscellaneous	11,890	15,948	18,402	10,795	15,000
<i>Gas Revenue Subtotal</i>	<u>850,286</u>	<u>762,516</u>	<u>917,634</u>	<u>1,579,994</u>	<u>1,317,736</u>
<i>Water Revenue</i>					
Sales	575,504	627,572	609,574	721,964	605,000
Miscellaneous	6,958	11,408	18,400	11,521	12,000
<i>Water Revenue Subtotal</i>	<u>582,463</u>	<u>638,980</u>	<u>627,974</u>	<u>733,486</u>	<u>617,000</u>
<i>Sewer Revenue</i>					
Sales	770,480	748,700	741,605	747,449	750,000
Miscellaneous	6,633	9,482	54,860	7,957	7,500
<i>Sewer Revenue Subtotal</i>	<u>777,113</u>	<u>758,182</u>	<u>796,464</u>	<u>755,406</u>	<u>757,500</u>
<i>Refuse Revenue</i>					
User Fees/Sales	198,767	201,000	226,547	253,254	262,980
<i>Refuse Revenue Subtotal</i>	<u>198,767</u>	<u>201,000</u>	<u>226,547</u>	<u>253,254</u>	<u>262,980</u>
TOTAL COMBINED REVENUE	<u>2,408,629</u>	<u>2,360,679</u>	<u>2,568,619</u>	<u>3,322,140</u>	<u>2,955,216</u>
Expenditures					
Gas Expenses	775,127	705,422	872,478	1,348,535	1,315,497
Water Expenses	577,950	613,140	622,319	654,072	629,894
Sewer Expenses	783,052	719,924	743,484	746,225	688,776
Refuse Expenses	191,809	199,012	214,845	244,368	253,580
TOTAL COMBINED EXPENDITURES	<u>2,327,939</u>	<u>2,237,498</u>	<u>2,453,127</u>	<u>2,993,199</u>	<u>2,887,747</u>
REVENUE OVER EXPENDITURES	<u>80,690</u>	<u>123,180</u>	<u>115,493</u>	<u>328,941</u>	<u>67,469</u>

**CITY OF HESSTON
UTILITY FUND #12
Gas**

	2019	2020	2021	2022	2023
Revenues	Actual	Actual	Actual	Actual	Budget
NET REVENUE	850,286	762,516	917,634	1,579,994	1,317,736
Expenditures					
Personnel Services					
Salaries	233,053	219,508	230,924	232,755	247,321
Hospitalization	39,601	46,586	49,424	46,970	52,874
KPERS	23,583	21,754	21,810	22,658	23,247
FICA/Medicare	18,083	17,056	17,924	18,048	19,677
Workers Comp	1,432	1,709	1,848	2,979	1,171
Other Benefits	3,932	3,946	4,081	4,487	6,399
Subtotal	319,684	310,559	326,011	327,897	350,689
Contractual Services					
Electricity	2,256	2,355	2,186	8,397	3,000
Telephone	2,084	1,874	519	317	1,800
Professional Memberships	427	395	523	313	500
Service Contracts	37,199	38,727	40,848	42,644	40,000
Travel, Meetings & Meals	6,093	4,218	4,624	4,357	5,000
Equipment Maintenance	316	390	4,008	927	6,000
Vehicle Maintenance	217	1,824	955	1,291	2,000
Insurance	5,277	5,731	6,108	6,485	6,500
Miscellaneous	99	98	369	163	250
Security Deposit Interest	631	1,022	603	56	1,000
Subtotal	54,598	56,635	60,743	64,950	66,050
Commodities					
Equipment Repair Parts	245	409	1,036	5,665	2,500
Supplies	11,777	14,321	18,715	17,919	25,000
Gas & Oil	4,231	2,779	4,927	9,563	7,000
Uniforms	1,801	1,489	1,637	1,524	1,700
Postage	4,171	4,252	3,319	4,231	4,500
Miscellaneous	50	450	0	575	500
Subtotal	22,274	23,699	29,632	39,477	41,200
Capital Outlay					
New Equipment	633	524	0	715	1,000
System Improvements	0	0	0	1,312	0
State Low-Interest Gas Loan	0	0	415,168	553,558	553,558
Meters, Regulators, Pipe, etc.	5,574	13,097	15,923	625	15,000
AMR Lease Purchase	0	0	0	0	0
Subtotal	6,208	13,621	431,092	556,210	569,558
Reimbursements					
Reimbursed Expenses	3,863	908	0	0	0
Subtotal	3,863	908	0	0	0
Fund Transfers					
Transfer to Utility Maintenance Reserve	100,000	100,000	0	125,000	100,000
Transfer to Bond and Interest	0	0	0	0	25,000
Transfer to Equipment Reserve	0	50,000	0	110,000	0
Transfer to Golf Maintenance Reserve	70,000	25,000	25,000	25,000	0
Transfer to Capital Improvement Reserve	100,000	100,000	0	75,000	25,000
Transfer to Golf Fund	63,500	15,000	0	25,000	113,000
Transfer to General Fund	0	0	0	0	0
Transfer to EMS	35,000	0	0	0	25,000
Transfer to Land Bank	0	0	0	0	0
Transfer to Economic Development Fund	0	10,000	0	0	0
Subtotal	368,500	300,000	25,000	360,000	288,000
TOTAL EXPENDITURES	775,127	705,422	872,478	1,348,535	1,315,497
REVENUE OVER EXPENDITURES	75,159	57,094	45,155	231,459	2,239
Revenue	1,888,871	1,557,689	2,392,829	3,788,972	3,110,483
Expenses	1,813,712	1,500,595	7,677,674	3,557,513	3,108,244
REVENUE OVER EXPENDITURES	75,159	57,094	(5,284,845)	231,459	2,239

**CITY OF HESSTON
UTILITY FUND #12
Water**

	2019	2020	2021	2022	2022
Revenues	Actual	Actual	Actual	Actual	Budget
TOTAL REVENUE	582,463	638,980	627,974	733,486	617,000
Expenditures					
Personnel Services					
Salaries	232,720	219,145	230,562	232,391	247,321
Hospitalization	39,521	46,585	49,539	46,970	52,874
KPERS	23,112	21,295	21,362	22,209	23,247
FICA/Medicare	17,717	16,688	17,556	17,682	19,677
Workers Comp	1,970	2,715	2,981	5,189	2,276
Other Benefits	3,690	3,705	3,841	4,249	6,399
Subtotal	318,731	310,134	325,840	328,689	351,794
Contractual Services					
Electricity	51,685	56,376	54,449	78,438	60,000
Telephone	2,084	1,850	559	766	1,500
Professional Memberships	960	1,110	1,048	1,076	1,200
Service Contracts	32,673	34,310	39,596	40,997	40,000
Travel, Meetings & Meals	1,264	55	621	302	1,200
Equipment Maintenance	3,347	8,158	10,038	3,911	7,500
Vehicle Maintenance	929	1,824	104	2,176	2,000
Insurance	12,147	13,081	14,419	16,599	16,000
Miscellaneous	3,589	3,589	3,050	2,910	3,700
Clean Drinking Water Fee	5,127	5,670	7,631	4,423	8,000
Security Deposit Interest	250	420	257	23	500
Subtotal	114,057	126,443	131,773	151,622	141,600
Commodities					
Equipment Repair Parts	1,082	740	2,739	16,520	2,750
Supplies	21,728	26,125	37,623	22,878	28,000
Gas & Oil	4,158	2,855	4,510	9,710	6,000
Uniforms	1,407	1,655	1,404	1,601	1,500
Chemicals	5,894	5,069	6,067	6,000	6,500
Postage	4,637	4,818	3,872	4,995	5,000
Miscellaneous	55	200	0	0	250
Subtotal	38,959	41,462	56,215	61,705	50,000
Capital Outlay					
New Equipment Purchase	2,234	2,150	0	1,631	2,500
Facility Improvements	0	0	0	1,312	0
Water Meters / Pipes / Pits	3,970	7,147	8,491	29,112	9,000
AMR Lease Purchase	0	0	0	0	0
Subtotal	6,204	9,297	8,491	32,056	11,500
Reimbursements					
Reimbursed Expense	0	804	0	0	0
Subtotal	0	804	0	0	0
Transfers					
Transfer to Utility Maintenance Reserve	0	0	0	0	0
Transfer to Bond & Interest Fund	100,000	100,000	100,000	0	75,000
Transfer to Equipment Reserve	0	0	0	0	0
Transfer to Golf Maintenance Reserve	0	25,000	0	0	0
Transfer to Capital Improvement Reserve	0	0	0	50,000	0
Transfer Golf Fund	0	0	0	0	0
Transfer to General Fund	0	0	0	0	0
Transfer to EMS	0	0	0	30,000	0
Transfer to Land Bank	0	0	0	0	0
Transfer to Economic Development Fund	0	0	0	0	0
Subtotal	100,000	125,000	100,000	80,000	75,000
TOTAL EXPENDITURES	577,950	613,140	622,319	654,072	629,894
REVENUE OVER EXPENDITURES	4,513	25,840	5,655	79,414	(12,894)

**CITY OF HESSTON
UTILITY FUND #12
Sewer**

Revenues	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
TOTAL REVENUE	777,113	758,182	796,464	755,406	757,500
Expenditures					
Personnel Services					
Salaries	157,217	174,358	182,305	192,638	202,791
Hospitalization	33,421	37,982	39,428	31,951	36,247
KPERS	15,594	16,913	17,109	18,363	19,063
FICA/Medicare	11,903	13,224	13,830	14,696	16,019
Workers Comp	865	1,361	1,703	1,824	1,652
Other Benefits	2,332	2,394	2,520	2,941	4,912
Subtotal	221,334	246,232	256,896	262,413	280,684
Contractual Services					
Electricity	57,919	57,975	62,327	78,149	65,000
Telephone	2,698	2,884	2,755	2,970	3,500
Professional Memberships	425	185	265	590	500
Service Contracts	59,394	40,273	66,401	70,362	67,000
Travel, Meetings, & Meals	397	0	0	298	500
Equipment Maintenance	18,393	9,168	15,260	16,040	15,000
Vehicle Maintenance	648	18	343	484	500
Insurance	13,009	13,694	16,242	20,485	21,000
Miscellaneous	72	72	72	172	250
Subtotal	152,956	124,269	163,665	189,550	173,250
Commodities					
Equipment Repair Parts	812	3,061	1,427	5,570	1,500
Supplies	15,100	12,334	11,004	26,978	14,000
Gas & Oil	1,962	1,131	1,917	2,495	2,492
Uniforms	506	562	879	1,082	1,000
Postage	533	595	540	960	600
Miscellaneous	225	100	0	0	250
Subtotal	19,137	17,783	15,766	37,085	19,842
Capital Outlay					
New Equipment	0	0	1,072	0	0
Facility Improvements	0	0	0	0	0
Revolving Loan Payments	0	0	0	0	0
KDHE Revolving Loan	185,354	185,354	98,574	0	0
Subtotal	185,354	185,354	99,646	0	0
Reimbursements					
Reimbursed Expenses	5,772	6,286	42,073	7,176	0
Subtotal	5,772	6,286	42,073	7,176	0
Transfers					
Transfer to Utility Maintenance Reserve	0	25,000	0	0	0
Transfer to Bond & Interest Fund	60,000	0	90,438	190,000	190,000
Transfer to Equipment Reserve	0	50,000	0	0	0
Transfer to Golf Maintenance Reserve	0	15,000	0	0	25,000
Transfer to Capital Improvement	75,000	50,000	75,000	0	0
Transfer to Golf	63,500	0	0	50,000	0
Transfer to General Fund	0	0	0	0	0
Transfer to EMS	0	0	0	0	0
Transfer to Land Bank	0	0	0	0	0
Transfer to Economic Development Fund	0	0	0	10,000	0
Subtotal	198,500	140,000	165,438	250,000	215,000
TOTAL EXPENDITURES	783,052	719,924	743,484	746,225	688,776
REVENUE OVER EXPENDITURES	(5,939)	38,259	52,980	9,181	68,724

**CITY OF HESSTON
UTILITY FUND #12
Refuse**

	2019	2020	2021	2022	2023
Revenue	Actual	Actual	Actual	Actual	Budget
TOTAL REVENUE	198,767	201,000	226,547	253,254	262,980
Expenditures					
Contractual Services					
Refuse & Recycle Contract	163,500	165,125	181,393	207,138	218,580
Recycle Contract County Fee Increase	0	0	0	0	0
Miscellaneous	0	0	75	900	0
Haul Burn Site Ashes	0	0	0	0	0
County Landfill Charges (C&D)	28,310	33,887	33,378	36,330	35,000
Subtotal	191,809	199,012	214,845	244,368	253,580
Capital Outlay					
Miscellaneous	0	0	0	0	0
Subtotal	0	0	0	0	0
Reimbursements					
Reimbursed Expenses	0	0	0	0	0
Subtotal	0	0	0	0	0
TOTAL EXPENDITURES	191,809	199,012	214,845	244,368	253,580
REVENUE OVER EXPENDITURES	6,957	1,988	11,702	8,887	9,400

**CITY OF HESSTON
GOLF FUND # 06**

	2019	2020	2021	2022	2023
Operating Revenue	Actual	Actual	Actual	Actual	Budget
Green Fees	107,300	190,970	191,116	250,564	189,400
Golf Cart Fee	121,998	154,019	183,214	102,870	185,000
Commission Golf Lessons	0	0	1,351	1,875	1,600
Practice Facility	11,192	11,399	4,888	3,762	5,000
Miscellaneous	4,337	4,426	4,643	3,765	5,000
Tournament Fees	45,390	32,545	47,588	32,675	54,695
Membership Fees	63,270	74,333	97,525	89,540	86,000
Concessions	69,740	61,808	89,722	76,784	74,000
Golf Shop Sales	45,940	38,013	57,259	44,512	48,900
Banquet Room Rental	60	0	0	0	200
Advertisement Proceeds	0	6,545	1,843	2,455	7,200
Reimbursed Expense	5,036	4,429	3,785	42,823	0
Total Operating Revenue	474,263	578,487	682,933	651,624	656,995
Non-Operating Income					
ARPA Transfer	0	0	0	116,090	100,000
Utility Transfer - Operating Budget	90,000	15,000	0	25,000	60,000
Utility Transfer - Turf Equipment	37,000	0	0	50,000	53,000
TOTAL REVENUE	601,263	593,487	682,933	842,715	869,995

**CITY OF HESSTON
GOLF FUND #06**

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Revenue					
TOTAL REVENUE	601,263	593,487	682,933	842,715	869,995
Expenditures					
<i>Personnel Services</i>					
Salaries	206,752	198,753	213,483	285,340	363,702
Hospitalization	24,374	26,632	29,712	40,450	45,508
KPERS	12,199	11,106	11,412	18,366	20,926
FICA/Medicare	15,658	15,030	16,141	21,548	27,823
Workers Comp	2,001	2,821	4,064	4,290	5,055
Other Benefits	785	760	742	1,907	3,634
Subtotal	261,770	255,101	275,554	371,900	466,648
<i>Contractual Services</i>					
Electricity	22,507	23,437	26,870	35,129	27,000
Telephone	275	158	1,334	1,887	1,500
Professional Memberships	1,415	1,340	5,595	4,768	1,700
Service Contracts	29,668	34,380	31,715	37,520	35,000
Travel, Meetings & Meals	165	0	39	271	4,000
Building Maintenance	0	1,475	1,706	725	1,000
Equipment Maintenance	3,251	6,779	12,755	2,969	14,000
Vehicle Maintenance	97	1,249	0	68	1,000
Insurance	16,650	18,677	23,027	23,959	25,000
Advertising	800	1,441	375	835	1,500
Miscellaneous	800	800	796	800	800
Subtotal	75,627	89,736	104,211	108,932	112,500
<i>Commodities</i>					
Equipment Repair Parts	6,072	5,455	7,022	10,501	7,500
Supplies and Equipment	12,837	13,334	21,002	13,988	21,000
Sand & Rock	7,899	8,056	11,112	4,898	10,000
Gas & Oil	13,339	8,071	13,597	23,123	17,000
Uniforms	378	0	0	1,124	750
Fertilizer	1,506	5,045	2,132	7,436	10,000
Chemicals	19,088	23,109	26,332	30,375	30,000
Grass Seed, Trees & Shrubs	8,776	8,100	18,372	(4,625)	9,000
Irrigation	8,175	1,574	15	2,294	5,000
Postage	296	288	310	344	0
Miscellaneous	29	200	600	200	0
Concessions - Non Tax	42,787	28,310	45,795	43,923	47,625
Concessions - Tax	3,658	1,942	3,078	1,653	4,050
Golf Shop Merchandise & Supplies	42,724	25,099	47,435	27,604	42,000
Subtotal	167,564	128,583	196,802	162,837	203,925
<i>Capital Outlay</i>					
New Equipment	214	1,974	506	0	0
Facility Improvements	0	0	0	0	0
Lease/Purchase Agreement - Carts	51,526	51,526	8,526	49,087	53,550
Lease/Purchase Agreement - Turf Equip. #1	36,592	47,248	36,592	52,511	36,592
Lease/Purchase Agreement - Turf Equip. #2	0	0	15,984	0	15,984
Subtotal	88,332	100,748	61,608	101,598	106,126
<i>Reimbursements</i>					
Reimbursed Expenses	2,158	1,362	1,704	41,137	0
Subtotal	2,158	1,362	1,704	41,137	0
TOTAL EXPENDITURES	595,451	575,530	639,878	786,404	889,199
NET REVENUE OVER EXPENDITURES	5,812	17,958	43,054	56,311	(19,204)

Capital Improvement Plan

TAB 7

CITY OF HESSTON
CAPITAL IMPROVEMENT PLAN
For the Five Years Ended December 31, 2027

ADMINISTRATION DEPARTMENT	2023	2024	2025	2026	2027	Total
Uses of Funds:						
Replace 2019 Admin Computers x 3	3,500	-	-	-	-	3,500
Cemetery Management Software	10,000	-	-	-	-	10,000
Replace HVAC System in Council Chambers	-	3,500	-	-	-	3,500
Replace / Upgrade 2019 File Server	-	-	32,500	-	-	32,500
Incode 10 Upgrade	-	-	-	50,000	-	50,000
Total Uses of Funds	13,500	3,500	32,500	50,000	-	99,500
Sources of Funds:						
Equipment Reserve	13,500	3,500	32,500	50,000	-	99,500
Total Source of Funds	13,500	3,500	32,500	50,000	-	99,500
STREET DEPARTMENT	2023	2024	2025	2026	2027	Total
Uses of Funds:						
Concrete Street Repairs	20,000	20,000	-	-	-	40,000
Seal Asphalt Streets	-	-	40,000	40,000	-	80,000
Replace 2005 Dump Truck - Add Sander	-	-	130,000	-	-	130,000
Replace 2007 Komatsu Wheel Loader	-	-	-	200,000	-	200,000
Replace Cat Backhoe	-	-	-	-	76,000	76,000
Replace Street Sweeper	-	-	-	-	270,000	270,000
Total Uses of Funds	20,000	20,000	170,000	240,000	346,000	796,000
Sources of Funds:						
Special Street & Highway	20,000	20,000	40,000	40,000	-	120,000
Capital Improvement	-	-	-	-	-	-
Operating Budget	-	-	-	-	-	-
Finance	-	-	-	-	270,000	270,000
Equipment Reserve	-	-	130,000	200,000	76,000	406,000
Total Sources of Funds	20,000	20,000	170,000	240,000	346,000	796,000

PARKS DEPARTMENT	2023	2024	2025	2026	2027	Total
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Uses of Funds:

Landscape Replacement King Park & Pickleball Court	30,000	-	-	-	-	30,000
Replacement of 2005 1/2 ton truck with 150K miles	40,000	-	-	-	-	40,000
Additional irrigation in Heritage Park	10,000	-	-	-	-	10,000
Playground Equipment Replacement	-	50,000	50,000	-	-	100,000
Open Shelter & Playground Equipment - Interstate Park	-	-	-	75,000	-	75,000

<i>Total Uses of Funds</i>	80,000	50,000	50,000	75,000	-	255,000
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Sources of Funds:

Equipment Reserve / Grants	80,000	50,000	50,000	75,000	-	255,000
Operating Budget	-	-	-	-	-	-
Capital Improvement	-	-	-	-	-	-

<i>Total Sources of Funds</i>	80,000	50,000	50,000	75,000	-	255,000
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POLICE DEPARTMENT	2023	2024	2025	2026	2027	Total
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Uses of Funds:

Replace Patrol Car	40,000	40,000	55,000	40,000	40,000	215,000
Mobile Data Terminal (3)	-	8,000	-	-	-	8,000
(4) Ballistic Vests	-	-	6,000	-	-	6,000
Facilities Improvement & Classroom/Storage Building at Range	-	-	-	65,000	-	65,000

<i>Total Uses of Funds</i>	40,000	48,000	61,000	105,000	40,000	294,000
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Sources of Funds:

Operating Budget	-	8,000	-	-	-	8,000
Equipment Reserve	40,000	40,000	61,000	105,000	40,000	286,000

<i>Total Sources of Funds</i>	40,000	48,000	61,000	105,000	40,000	294,000
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FIRE DEPARTMENT	2023	2024	2025	2026	2027	Total
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Uses of Funds:

Replace Squad/Wildland Pumper	200,000	-	-	-	-	200,000
Replacement Fire Hose	5,000	5,000	5,000	5,000	5,000	25,000
Bunker Gear Replacement	10,000	10,000	10,000	10,000	10,000	50,000
Training Facilities	25,000	-	-	-	-	25,000
Communications System Maintenance	-	8,000	-	8,000	-	16,000
Rescue Struts	-	10,000	-	-	-	10,000
Storm Siren Maintenance	-	-	5,000	-	-	5,000

<i>Total Uses of Funds</i>	240,000	33,000	20,000	23,000	15,000	331,000
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Sources of Funds:

Operating Budget	-	-	-	-	-	-
Equipment Reserve	40,000	33,000	20,000	23,000	15,000	131,000
Fire Tax Reserve	200,000	-	-	-	-	200,000

<i>Total Sources of Funds</i>	240,000	33,000	20,000	23,000	15,000	331,000
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AMBULANCE (EMS) DEPARTMENT	2023	2024	2025	2026	2027	Total
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Uses of Funds:

Communications System Maintenance	8,000	-	8,000	-	-	16,000
New EKG Monitor/Defibrillator	-	-	-	40,000	40,000	80,000
Replacement EMS Cot	-	-	-	16,000	16,000	32,000
Mobile Data Terminals	-	-	-	8,000	8,000	16,000

<i>Total Uses of Funds</i>	8,000	-	8,000	64,000	64,000	144,000
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Sources of Funds

Equipment Reserve	8,000	-	8,000	64,000	64,000	144,000
Operating Budget	-	-	-	-	-	-

<i>Total Sources of Funds</i>	8,000	-	8,000	64,000	64,000	144,000
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UTILITY DEPARTMENT	2023	2024	2025	2026	2027	Total
<i>Uses of Funds:</i>						
Replace 2003 Sludge Blowers at Sewer Plant	28,000	-	-	-	-	28,000
Multi-Use Vehicle	8,500	-	-	-	-	8,500
Upgrade Water Tower / Underground Storage Telemetry System	-	20,000	-	-	-	20,000
Replace 2011 F-350 pickup	-	-	48,000	-	-	48,000
Replace Riding Lawn Mower	-	-	18,000	-	-	18,000
Rehab Well 12, last done in 2011	-	-	-	25,000	-	25,000
Updating Sewer Plant Office	-	-	-	25,000	-	25,000
Replace Sludge Press	-	-	-	380,000	-	380,000
Loop Gas Main on E. Hickory to Commerce	-	-	-	-	200,000	200,000
Install Lighting on West Side of Water Tower	-	-	-	-	50,000	50,000
<i>Total Uses of Funds</i>	36,500	20,000	66,000	430,000	250,000	802,500
<i>Sources of Funds:</i>						
Utility Maintenance Reserve	36,500	20,000	66,000	430,000	250,000	802,500
Operating Budget	-	-	-	-	-	-
<i>Total Sources of Funds</i>	36,500	20,000	66,000	430,000	250,000	802,500
GRAND TOTAL ALL DEPARTMENTS	438,000	174,500	407,500	987,000	715,000	2,722,000

GOLF DEPARTMENT	2023	2024	2025	2026	2027	Total
<i>Uses of Funds:</i>						
Mowing Equip Lease / Purchase - 2 Hustler Super 104's	6,660	-	-	-	-	6,660
New Range Picker	8,000	-	-	-	-	8,000
Golf Cart Lease / Purchase	55,000	55,000	55,000	55,000	55,000	275,000
Course Accessories	25,000	-	-	-	-	25,000
Former Golf Course Maintenance Bldg. Renovation	-	-	250,000	-	-	250,000
Lease on Maintenance Equipment - John Deere Equipment	-	40,000	40,000	40,000	40,000	160,000
<i>Total Uses of Funds</i>	94,660	95,000	345,000	95,000	95,000	724,660
<i>Sources of Funds:</i>						
Golf Course Maintenance Reserve	33,000	-	-	-	-	33,000
Capital Improvement Fund	-	-	250,000	-	-	250,000
Operating Budget	61,660	95,000	95,000	95,000	95,000	441,660
<i>Total Sources of Funds</i>	94,660	95,000	345,000	95,000	95,000	724,660
GRAND TOTAL ALL DEPARTMENTS	532,660	269,500	752,500	1,082,000	810,000	3,446,660

CITY OF HESSTON
SUMMARY OF CHANGES TO RESERVES
For the Five Years Ended December 31, 2027

EQUIPMENT RESERVE	2023	2024	2025	2026	2027
Source of Funds:					
Beginning Unencumbered Cash	867,257	900,757	1,034,257	978,757	776,757
Transfer from Utility Fund	-	50,000	-	50,000	-
Transfer from EMS Fund	-	-	-	-	-
Transfer from General Fund	215,000	225,000	225,000	225,000	225,000
Total Source of Funds	1,082,257	1,175,757	1,259,257	1,253,757	1,001,757

Use of Funds:

Admin

Replace 2019 Admin Computers x 3	3,500	3,500	-	-	-
Cemetery Management Software	10,000	-	-	-	-
Replace HVAC System in Council Chambers	-	-	15,000	-	-
Replace / Upgrade 2019 File Server	-	-	17,500	-	-
Incode 10 Upgrade	-	-	-	50,000	-

Street

Replace 2005 Dump Truck - Add Sander	-	-	130,000	-	-
Replace 2007 Komatsu Wheel Loader	-	-	-	200,000	-
Replace Cat Backhoe	-	-	-	-	76,000
Replace Street Sweeper	-	-	-	-	270,000

Fire

Replacement Fire Hose	5,000	5,000	5,000	5,000	5,000
Bunker Gear Replacement	10,000	10,000	10,000	10,000	10,000
Training Facilities	25,000	-	-	-	-
Communications System Maintenance	-	8,000	-	8,000	-
Rescue Struts	-	10,000	-	-	-
Storm Siren Maintenance	-	-	5,000	-	-

<u>EMS</u>					
Communications System Maintenance	8,000	-	8,000	-	-
New EKG Monitor/Defibrillator	-	-	-	40,000	40,000
Replacement EMS Cot	-	-	-	16,000	16,000
Mobile Data Terminals	-	-	-	8,000	8,000
<u>Police</u>					
<u>Replace Patrol Car</u>	40,000	55,000	40,000	65,000	40,000
<u>Parks</u>					
Landscape Replacement King Park & Pickleball Court	30,000	-	-	-	-
Replacement of 2005 1/2 ton truck with 150K miles	40,000	-	-	-	-
Additional irrigation in Heritage Park	10,000	-	-	-	-
Playground Equipment Replacement	-	50,000	50,000	-	-
Open Shelter & Playground Equipment - Interstate Park	-	-	-	75,000	-
<u>Total Use of Funds</u>	181,500	141,500	280,500	477,000	465,000
<u>Ending Unencumbered Cash</u>	900,757	1,034,257	978,757	776,757	536,757

SPECIAL STREET & HIGHWAY FUND	2023	2024	2025	2026	2027
Source of Funds:					
Beginning Unencumbered Cash	327,591	261,631	198,792	119,168	142,856
State Payments	104,040	107,161	110,376	113,687	117,098
Total Source of Funds	431,631	368,792	309,168	232,856	259,953
Use of Funds:					
Service Contracts	15,000	15,000	15,000	15,000	15,000
Paving Materials (Seal Asphalt Streets)	-	-	40,000	40,000	-
Sidewalk Materials	10,000	10,000	10,000	10,000	10,000
Street Improvements (Concrete Street Repairs)	20,000	20,000	-	-	-
Weaver Street Bond Payments	25,000	25,000	25,000	25,000	25,000
2021 Street Project Bond Payments	100,000	100,000	100,000	-	-
Street Improvements - Split with Capital Improvemnet Fund	-	-	-	-	-
Total Use of Funds	170,000	170,000	190,000	90,000	50,000
Ending Unencumbered Cash	261,631	198,792	119,168	142,856	209,953

UTILITY MAINTENANCE RESERVE	2023	2024	2025	2026	2027
Source of Funds:					
Beginning Unencumbered Cash	1,071,505	1,135,005	1,240,005	1,274,005	969,005
Transfer from Utility Fund	100,000	125,000	100,000	125,000	100,000
Total Source of Funds	1,171,505	1,260,005	1,340,005	1,399,005	1,069,005
Use of Funds:					
Replace 2003 Sludge Blowers at Sewer Plant	28,000	-	-	-	-
Multi-Use Vehicle	8,500	-	-	-	-
Upgrade Water Tower / Underground Storage Telemetry System	-	20,000	-	-	-
Replace 2011 F-350 pickup	-	-	48,000	-	-
Replace Riding Lawn Mower	-	-	18,000	-	-
Rehab Well 12, last done in 2011	-	-	-	25,000	-
Updating Sewer Plant Office	-	-	-	25,000	-
Replace Sludge Press	-	-	-	380,000	-
Loop Gas Main on E. Hickory to Commerce	-	-	-	-	200,000
Install Lighting on West Side of Water Tower	-	-	-	-	50,000
Total Use of Funds	36,500	20,000	66,000	430,000	250,000
Ending Unencumbered Cash	1,135,005	1,240,005	1,274,005	969,005	819,005

FIRE EQUIPMENT TAX RESERVE	2023	2024	2025	2026	2027
Source of Funds:					
Beginning Unencumbered Cash	642,386	571,056	700,997	832,235	964,795
Property Tax	58,424	58,424	58,424	58,424	58,424
Motor Vehicle Taxes	6,691	6,691	6,691	6,691	6,691
Service Agreements	63,555	64,826	66,123	67,445	68,794
Total Source of Funds	771,056	700,997	832,235	964,795	1,098,704
Use of Funds:					
Replace Squad/Wildland Pumper	200,000	-	-	-	-
Total Use of Funds	200,000	-	-	-	-
Ending Unencumbered Cash	571,056	700,997	832,235	964,795	1,098,704

CAPITAL IMPROVEMENT RESERVE	2023	2024	2025	2026	2027
Source of Funds:					
Beginning Unencumbered Cash	1,091,217	1,082,009	1,043,836	707,073	807,073
Transfer from General Fund	100,000	50,000	-	50,000	-
Transfer from Utility Fund	25,000	50,000	50,000	50,000	50,000
Total Source of Funds	1,216,217	1,182,009	1,093,836	807,073	857,073
Use of Funds:					
Former Golf Course Maintenance Building Renovations	-	-	250,000	-	-
2021 Street Project Bond Payments	134,208	138,173	136,763	-	-
Total Use of Funds	134,208	138,173	386,763	-	-
Ending Unencumbered Cash	1,082,009	1,043,836	707,073	807,073	857,073

GOLF MAINTENANCE RESERVE	2023	2024	2025	2026	2027
Source of Funds:					
Beginning Unencumbered Cash	63,558	55,558	55,558	80,558	80,558
Transfer from Utility Fund	25,000	-	25,000	-	25,000
Total Source of Funds	88,558	55,558	80,558	80,558	105,558

Use of Funds:					
New Range Picker	8,000	-	-	-	-
Course Accessories	25,000	-	-	-	-
Total Use of Funds	33,000	-	-	-	-

Ending Unencumbered Cash	55,558	55,558	80,558	80,558	105,558
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LIBRARY MAINTENANCE RESERVE	2023	2024	2025	2026	2027
Source of Funds:					
Beginning Unencumbered Cash	20,185	20,185	20,185	20,185	20,185
Transfer from Utility Fund	-	-	-	-	-
Total Source of Funds	20,185	20,185	20,185	20,185	20,185

Use of Funds:					
	-	-	-	-	-
Total Use of Funds	-	-	-	-	-

Ending Unencumbered Cash	20,185	20,185	20,185	20,185	20,185
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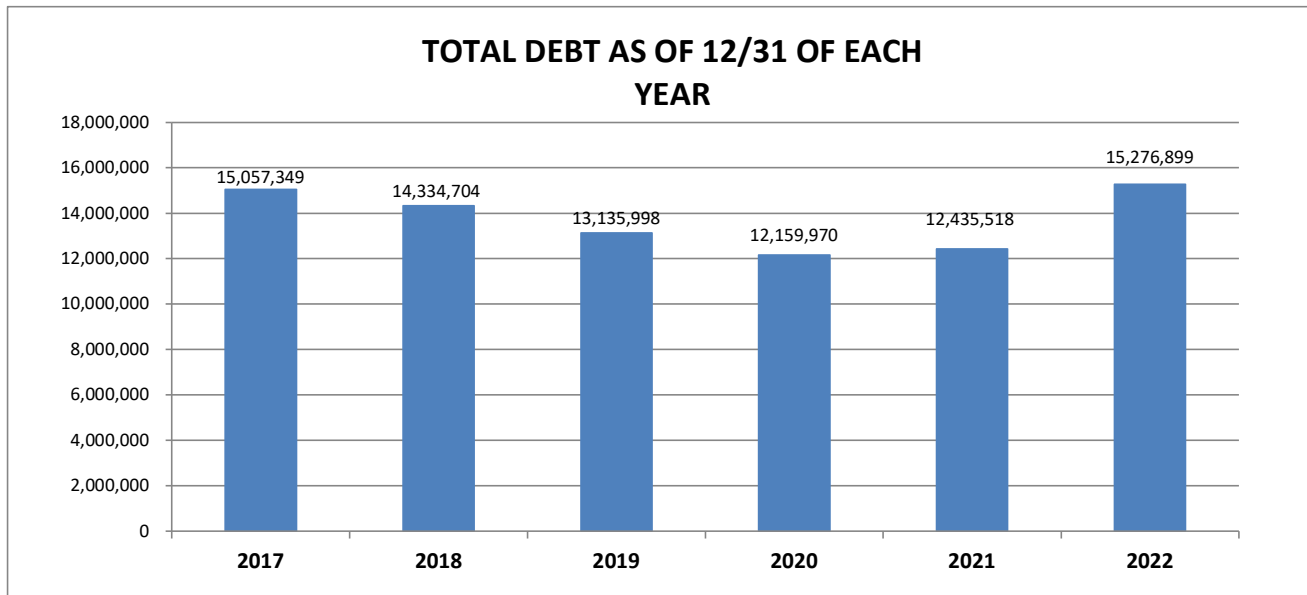
Indebtedness

Tab 8

CITY OF HESSTON
STATEMENT OF LONG-TERM DEBT
For the Year Ended December 31, 2022

	Interest	Date of	Amount	Date of	Balance	Payments Due		
Issue	Rates	Issue	of Issue	Final	As of	in 2023		
				Maturity	12/31/2022	Principal	Interest	Total
General Obligation Bonds:								
Series 2013	1.850%	2/15/2013	1,875,000	8/1/2026	\$ 510,000	\$ 145,000	\$ 10,215	\$ 155,215
Series 2016	5.500%	1/21/2016	1,745,000	10/1/2036	\$ 1,275,000	\$ 90,000	\$ 34,950	\$ 124,950
Series 2020	2.000%	5/5/2020	1,060,000	8/1/2030	\$ 875,000	\$ 100,000	\$ 17,500	\$ 117,500
Series 2021 A	0.741%	6/15/2021	930,000	12/1/2025	\$ 70,000	\$ 230,000	\$ 4,208	\$ 234,208
Series 2021 B	1.360%	6/15/2021	3,380,000	3/1/2034	\$ 2,745,000	\$ 360,000	\$ 54,200	\$ 414,200
Subtotal - Bonds			8,990,000		\$ 5,475,000	\$ 925,000	\$ 121,073	\$ 1,046,073
Temporary Notes:								
Prairie Lakes II	2.310%	4/25/2022	300,000	5/1/2025	\$ 300,000	\$ -	\$ 6,930	\$ 6,930
Subtotal - Temporary Notes			300,000		\$ 300,000	\$ -	\$ 6,930	\$ 6,930
Capital Leases:								
Hustler Mowers Golf Equip.	2.99%	5/1/2020	45,785	6/1/2023	\$ 6,588	\$ 6,588	\$ 49	\$ 6,637
Golf Carts & Equip.	3.40%	12/17/2021	333,142	12/17/2028	\$ 286,630	\$ 44,369	\$ 9,180	\$ 53,549
Subtotal - Leases			378,927		\$ 293,218	\$ 50,957	\$ 9,230	\$ 60,186
Other Loans:								
2016 PBC Bonds - Recreation Project*	2.560%	4/1/2017	5,555,000	10/1/2036	\$ 4,235,000	\$ 245,000	\$ 127,050	\$ 372,050
2020 PBC Bonds - Library Bulding	1.935%	6/3/2020	560,000	9/1/2023	\$ 455,000	\$ 50,000	\$ 8,956	\$ 58,956
State Gas Loan	Var.	7/1/2021	5,330,000	1/1/1931	\$ 4,518,681	\$ -	\$ -	\$ -
Subtotal -Other			11,445,000		\$ 9,208,681	\$ 295,000	\$ 136,006	\$ 431,006
GRAND TOTAL			21,113,927		\$15,276,899	\$ 1,270,957	\$ 273,239	\$ 1,544,195

* The PBC Recreation Project Bonds are paid by the Recreation Commission.



**CITY OF HESSTON
BOND PAYMENT SCHEDULE**

G.O. Series	Dated	Description	Original Amount	Final Payment	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036
2013	2/15/13	Refunding - 2002B, 2004A & KDHE Water Tower Loan	1,875,000	8/1/26	155,215	132,440	134,730	111,763										
2016	1/21/16	West Embers IV, Prairie Lakes I, Weaver Street	1,745,000	10/1/36	124,950	128,150	126,250	123,751	126,500	123,750	126,000	122,850	124,700	81,400	84,300	82,050	84,800	82,400
2020	5/5/20	Refunding 2009 Bonds	1,060,000	8/1/30	117,500	120,500	118,400	121,300	119,100	116,900	119,700	122,400						
2021 A	5/3/21	Street Project 2021	930,000	12/1/25	234,208	238,173	236,763											
2021 B	5/3/21	Refunding WWTP Loan and 2014 Bonds	3,380,000	3/1/34	414,200	411,950	414,650	367,150	185,400	182,200	184,000	185,700	182,250	183,850	185,300	131,300		
Total Bond Payments					1,046,073	1,031,213	1,030,793	723,964	431,000	422,850	429,700	430,950	306,950	265,250	269,600	213,350	84,800	82,400
Less: Special Assessments					406,783	384,375	384,375	363,113	268,837	150,992	150,992	150,992	83,308	83,308	83,308	83,308	83,308	83,308
Net Not Funded by Special Assessments					639,290	646,838	646,418	360,851	162,163	271,858	278,708	279,958	223,642	181,942	186,292	130,042	1,492	(908)
Other Sources:																		
Less: Utility Fund - Water Tower Loan					100,000	100,000	100,000	100,000										
Less: SS & HWY Fund Payment (Weaver Street)					25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000					
Less: Utility Fund - Sewer WWTP Loan					182,500	184,550	181,550	183,550	185,400	182,200	184,000	185,700	182,250	183,850	185,300	131,300		
Less: Capital Improvement Fund - 2021 Street Project					234,208	238,173	238,763											
Total Other Sources:					541,708	547,723	545,313	308,550	210,400	207,200	209,000	210,700	207,250	183,850	185,300	131,300	0	0
Net to be Funded after transfers from other sources					97,582	99,115	101,105	52,301	(48,237)	64,658	69,708	69,258	16,392	(1,908)	992	(1,258)	1,492	(908)
Less: Motor Vehicle Taxes					10,264	10,469	10,679	10,892	11,110	11,332	11,559	11,790	12,026	12,266	12,512	12,762	13,017	13,278
Amount to be funded by Mill Levy					87,318	88,646	90,427	41,409	(59,347)	53,326	58,149	57,468	4,366	(14,174)	(11,520)	(14,020)	(11,525)	(14,185)
Estimated Value of 1 Mill					35,165	35,868	36,585	37,317	38,063	38,824	39,601	40,393	41,201	42,025	42,865	43,723	44,597	45,489
Equivalent Mill Levy					2.483	2.471	2.472	1.110	(1.559)	1.374	1.468	1.423	0.106	(0.337)	(0.269)	(0.321)	(0.258)	(0.312)

PBC Series	Dated	Description	Original Amount	Final Payment	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
2020	6/3/2020	Refunding 2010 PBC Bonds	560,000	9/1/2030	58,956	62,956	61,856	65,756	59,556	63,525	62,400	61,200
		Estimated Value of 1 Mill			34,544	35,235	35,940	36,659	37,392	38,140	38,903	39,681
		Equivalent Mill Levy			1.707	1.787	1.721	1.794	1.593	1.666	1.604	1.542

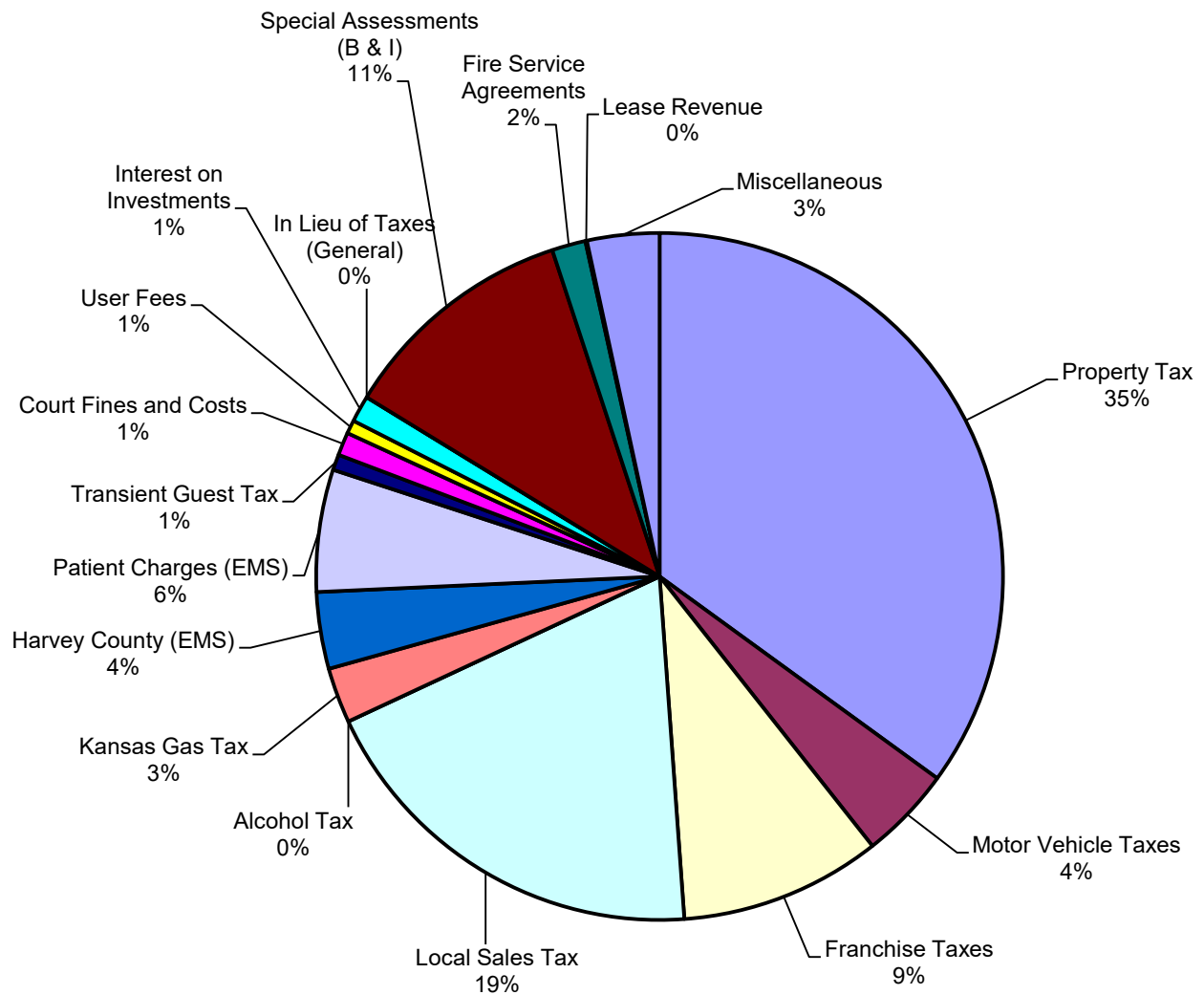
CITY OF HESSTON
OUTSTANDING INDUSTRIAL REVENUE BONDS
As of December 31, 2022

Corporation	Bond Series	Date	Maturity	Original Bond Amount	Outstanding Principal
<u>AGCO</u>					
1	2013-1970-IRBX	1/1/2013	12/31/2022	37,295,000	37,295,000
2	2014-721-IRBX	1/1/2014	12/31/2023	15,935,000	15,935,000
3	2015-5799-IRBX	1/1/2015	12/31/2024	16,740,000	16,740,000
4	2016-596-IRBX	1/1/2016	12/31/2025	12,845,000	12,845,000
5	2017-3649-IRBX	1/1/2017	12/31/2026	9,210,000	9,210,000
6	2018-1824-IRBX	1/1/2018	12/31/2027	6,610,000	6,610,000
7	2019-696-IRBX	1/1/2019	12/31/2028	6,955,000	6,955,000
8	2020-652-IRB	1/1/2020	12/31/2029	5,045,000	5,045,000
9	2021-169-IRBX	1/1/2021	12/31/2030	5,310,000	5,310,000
10	2022-New Issue	1/1/2022	12/31/2031	4,510,000	4,510,000
Subtotal				120,455,000	120,455,000
<u>Excel</u>					
1	2012-106-IRBX (A&B)	1/1/2013	12/31/2022	4,000,000	0
2	2013-365-IRBX	1/1/2014	12/31/2023	860,000	93,167
3	2015-5810-IRBX	1/1/2015	12/31/2024	5,657,000	1,178,541
4	2016-5830-IRBX	1/1/2016	12/31/2025	3,370,500	1,039,238
5	2017-3877-IRBX	1/1/2017	12/31/2026	1,805,300	737,164
6	2018-1829-IRBX	1/1/2018	12/31/2027	1,970,558	1,970,558
7	2020-5910-IRBX	1/1/2021	12/31/2030	5,114,202	2,548,790
Subtotal				22,777,561	7,567,459
<u>Schowalter Villa</u>					
1	1998-A Bonds	10/15/1998	11/15/2028	11,330,000	4,475,000
Subtotal				11,330,000	4,475,000
<u>Silverstone / TW Properties</u>					
1	2014-6025-IRBX	1/1/2014	12/31/2023	1,500,000	1,500,000
Subtotal				1,500,000	1,500,000
GRAND TOTAL - INDUSTRIAL REVENUE BONDS				156,062,561	133,997,459

Miscellaneous Information

TAB 9

SOURCES OF REVENUE (LESS ENTERPRISE REVENUE) 2023 BUDGET



CITY OF HESSTON
SPECIAL ASSESSMENT REGISTER

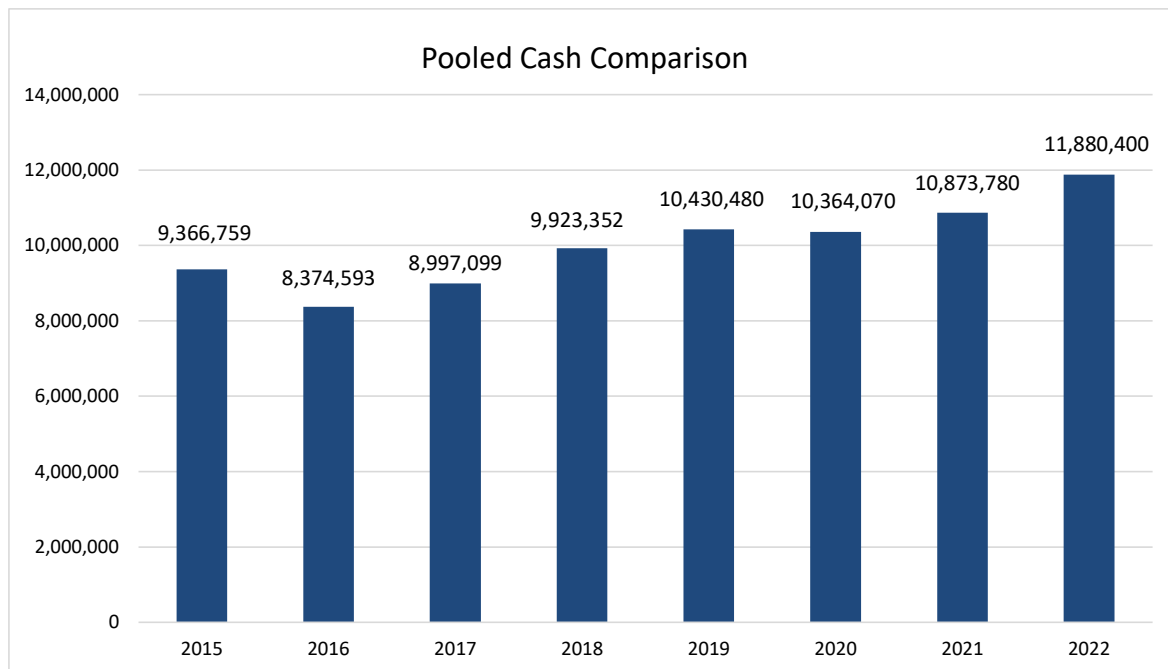
Schedule of Assessments by Year of Billing

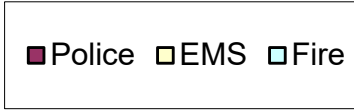
Tab	Bonded	Description	Final Payment	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
L	2002-B	South Meadows - 1st Addition	2022													
O	2004	South Meadows - 2nd Addition	2024	21,261.80	21,261.80											
S	2006-A	Windover Subdivision	2025	27,894.24	27,894.24	27,894.24										
	2006-A	Windover 2nd Addition Subdivision	2025	19,078.36	19,078.36	19,078.36										
T	2006-A	Grasslands - 2nd Addition	2025	18,240.24	18,240.24	18,240.24										
U	2006-A	Schowalter Villa - S. Main Project	2025	12,232.36	12,232.36	12,232.36										
V	2006-A	Unruh Sewer (Paid 1/2 8/22/08)	2025	536.66	536.66	536.66										
W	2006-A	Farmington Subdivision	2025	9,320.58	9,320.58	9,320.58										
07A	2007-A	South Meadows - 4th Addition	2026	24,033.80	24,033.80	24,033.80	24,033.80									
07A	2007-A	Harvest Addition (Sewer & Water)	2026	4,259.36	4,259.36	4,259.36	4,259.36									
07A	2007-A	Harvest Addition (Street)	2026	7,813.19	7,813.19	7,813.19	7,813.19									
07A	2007-A	West Embers - 1st Addition (Water)	2026	5,351.60	5,351.60	5,351.60	5,351.60									
07A	2007-A	West Embers - 1st Addition (Sewer)	2026	10,314.40	10,314.40	10,314.40	10,314.40									
07A	2007-A	West Embers - 1st Addition (Streets)	2026	31,757.20	31,757.20	31,757.20	31,757.20									
07A	2007-A	West Embers - 1st & Unplatted (Drainage)	2026	25,085.00	25,085.00	25,085.00	25,085.00									
07A	2007-A	Neufeld Drive	2026	9,230.57	9,230.57	9,230.57	9,230.57									
2009	2009-A	Lake Vista 3rd Add. - South Main (Streets)	2029	3,350.02	3,350.02	3,350.02	3,350.02	3,350.02	3,350.02	3,350.02						
2009	2009-A	Lake Vista 3rd Add. - Arboretum Drive (Streets)	2029	12,634.35	12,634.35	12,634.35	12,634.35	12,634.35	12,634.35	12,634.35						
2009	2009-A	Lake Vista 3rd Add. - (Sewer & Water)	2029	5,762.36	5,762.36	5,762.36	5,762.36	5,762.36	5,762.36	5,762.36						
2009	2009-A	West Embers - 3rd Addition (Streets)	2029	15,210.36	15,210.36	15,210.36	15,210.36	15,210.36	15,210.36	15,210.36						
2009	2009-A	West Embers - 3rd Addition (Water)	2029	4,047.78	4,047.78	4,047.78	4,047.78	4,047.78	4,047.78	4,047.78						
2009	2009-A	West Embers - 3rd Addition (Sewer)	2029	7,524.44	7,524.44	7,524.44	7,524.44	7,524.44	7,524.44	7,524.44						
2009	2009-A	West Embers - 3rd Addition (Drainage) & Unplatted (Drainage)	2029	19,154.60	19,154.60	19,154.60	19,154.60	19,154.60	19,154.60	19,154.60						
2016	2016	West Embers - 4th Addition (Streets)	2035	9,020.33	9,020.33	9,020.33	9,020.33	9,020.33	9,020.33	9,020.33	9,020.33	9,020.33	9,020.33	9,020.33	9,020.33	9,020.33
2016	2016	West Embers - 4th Addition (Water)	2035	1,721.28	1,721.28	1,721.28	1,721.28	1,721.28	1,721.28	1,721.28	1,721.28	1,721.28	1,721.28	1,721.28	1,721.28	1,721.28
2016	2016	West Embers - 4th Addition (Sewer)	2035	3,658.49	3,658.49	3,658.49	3,658.49	3,658.49	3,658.49	3,658.49	3,658.49	3,658.49	3,658.49	3,658.49	3,658.49	3,658.49
2016	2016	Prairie Lakes - 1st Addition (Street)	2035	52,128.72	52,128.72	52,128.72	52,128.72	52,128.72	52,128.72	52,128.72	52,128.72	52,128.72	52,128.72	52,128.72	52,128.72	52,128.72
2016	2016	Prairie Lakes - 1st Addition (Water)	2035	3,679.84	3,679.84	3,679.84	3,679.84	3,679.84	3,679.84	3,679.84	3,679.84	3,679.84	3,679.84	3,679.84	3,679.84	3,679.84
2016	2016	Prairie Lakes - 1st Addition (Sewer)	2035	6,677.65	6,677.65	6,677.65	6,677.65	6,677.65	6,677.65	6,677.65	6,677.65	6,677.65	6,677.65	6,677.65	6,677.65	6,677.65
2016	2016	Prairie Lakes - 1st Addition (Sidewalks)	2035	6,421.44	6,421.44	6,421.44	6,421.44	6,421.44	6,421.44	6,421.44	6,421.44	6,421.44	6,421.44	6,421.44	6,421.44	6,421.44
				377,401.02	377,401.02	356,139.22	268,836.78	150,991.66	150,991.66	150,991.66	83,307.75	83,307.75	83,307.75	83,307.75	83,307.75	83,307.75
Revenue				2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036

Note: Assessments are billed in the year noted and collected in following year. For example 2007 assessments are billed in November of 2007 and paid by the County to the City in 2008.

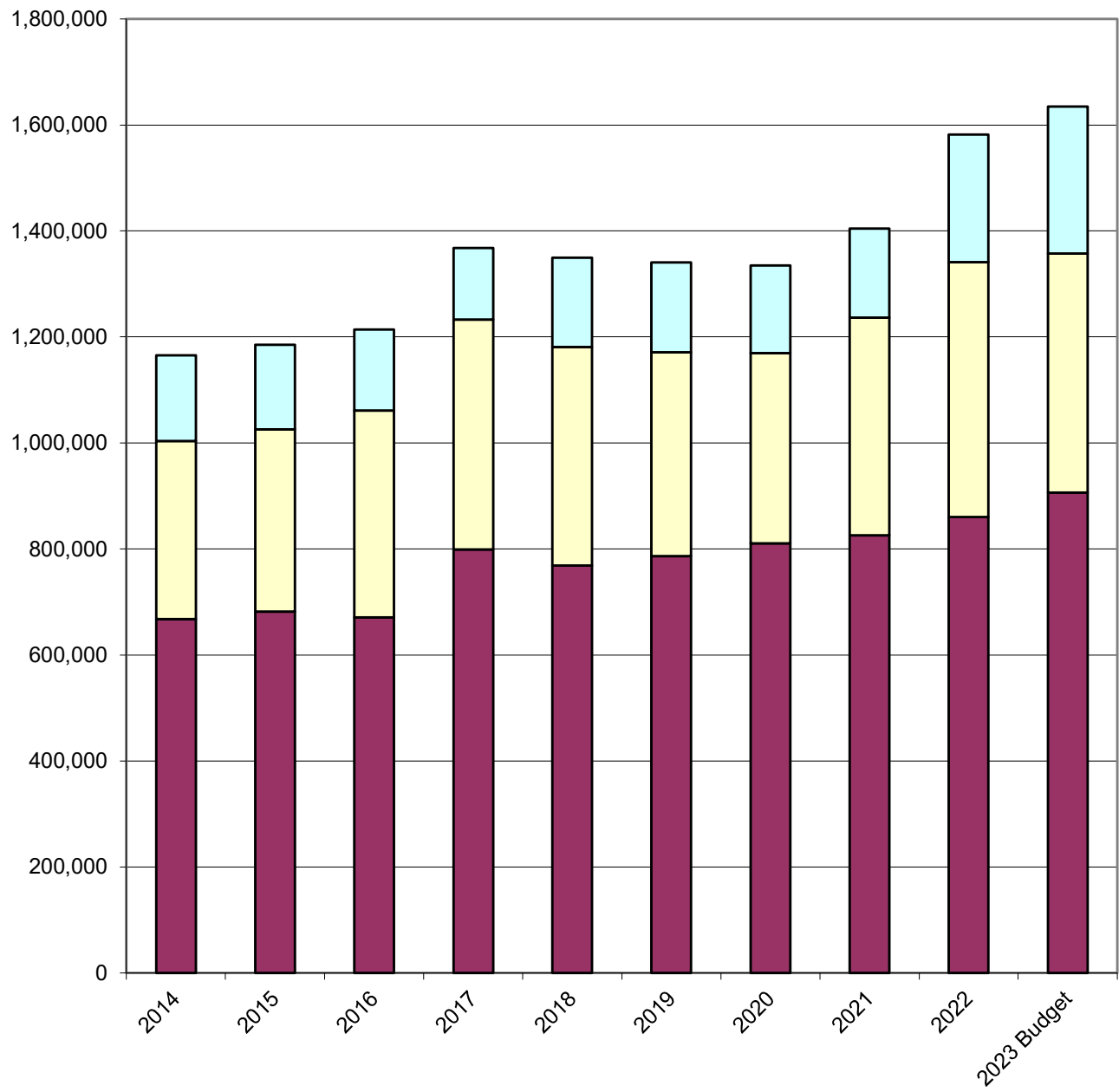
CITY OF HESSTON
COMPARISON OF POOLED CASH RESERVES
As of December 31

	2017	2018	2019	2020	2021	2022
General Fund	1,002,771	1,072,773	1,159,349	1,274,472	1,420,528	1,889,838
Library Fund	1,000	2,568	2,904	887	3,037	2,855
Library Maintenance Fund	22,728	22,728	22,470	22,470	20,186	19,447
Special Street & Highway Fund	316,629	360,441	412,190	341,377	386,361	326,777
Bond & Interest Fund	250,998	231,699	235,095	211,852	273,553	251,276
Community Service Program	54,598	63,835	71,682	85,602	94,338	93,563
Construction Fund	13,019	642,113	618,752	273,078	108,791	397,222
Capital Improvement Fund	1,550,860	1,509,617	1,582,234	1,333,743	1,271,800	1,260,493
Economic Development Fund	60,865	55,627	51,122	52,803	48,078	50,204
Transient Guest Tax Fund	0	0	0	0	0	7,631
Revolving Loan Fund	139,557	160,043	186,080	186,080	186,080	186,080
Ambulance (EMS) Fund	119,412	106,101	109,673	113,040	122,339	163,167
Special Parks	2,081	2,205	2,205	2,215	2,235	2,251
Golf Course Gift Certificates	6,244	7,328	9,057	10,533	13,748	5,565
Spec Law Enforcement	8,295	6,965	0	265	2,541	585
PBC Fund	68,963	68,964	68,964	81,744	81,744	76,688
Hesston Land Bank	17,447	26,479	22,712	21,963	18,875	16,754
Business Utility Support Grant	0	0	0	1,630	0	0
Covid Direct Aid	0	0	0	7,687	0	0
ARPA	0	0	0	0	258,618	285,532
Equipment Reserve Fund	815,827	858,125	1,003,409	1,207,537	1,057,345	992,173
Utility Fund	2,711,704	2,876,996	3,014,185	3,066,143	3,062,288	3,468,091
Utility Maintenance Fund	1,319,979	1,204,709	1,119,603	1,191,120	1,145,705	1,003,457
Utility Deposits	59,243	53,740	55,460	57,610	57,160	58,790
Golf Fund	106,783	101,875	106,282	127,075	163,822	220,455
Golf Maintenance Fund	71,893	100,269	78,258	80,576	400,701	109,336
Fire Equipment Tax Reserve	276,204	388,153	498,793	612,569	673,908	992,173
Total Pooled Cash Reserve	8,997,099	9,923,352	10,430,480	10,364,070	10,873,780	11,880,400





PUBLIC SAFETY EXPENDITURES
(Police, Fire & EMS)



CITY OF HESSTON
ANNUAL BUILDING PERMIT ISSUED
As of December 31

Year	Residential New Home		Residential: Remodel/ Addition/Other		Commercial New Business		Commerical: Remodel/ Addition/Other		Grand Total	
	Number of Permits	Value of Permits	Number of Permits	Value of Permits	Number of Permits	Value of Permits	Number of Permits	Value of Permits	Number of Permits	Value of Permits
2022	3	\$ 1,024,874	423	\$ 5,408,727	3	\$ 1,102,000	19	\$ 1,046,271	448	\$ 8,581,872
2021	12	\$ 2,643,517	89	\$ 809,857	0	\$ -	6	\$ 163,855	107	\$ 3,617,229
2020	9	\$ 2,778,638	75	\$ 620,378	0	\$ -	2	\$ 49,700	86	\$ 3,448,716
2019	7	\$ 2,744,855	68	\$ 876,204	4	\$ 3,250,000	21	\$ 4,581,210	100	\$ 11,452,269
2018	1	\$ 389,000	58	\$ 1,078,886	1	\$ 250,000	13	\$ 294,919	73	\$ 2,012,805
2017	6	\$ 1,767,079	63	\$ 494,959	0	\$ -	11	\$ 11,474,016	80	\$ 13,736,054
2016	9	\$ 1,545,000	54	\$ 547,893	0	\$ -	11	\$ 3,715,250	74	\$ 5,808,143
2015	6	\$ 1,365,615	56	\$ 400,732	0	\$ -	15	\$ 2,656,346	77	\$ 4,422,693
2014	11	\$ 2,567,174	50	\$ 419,022	0	\$ -	23	\$ 6,187,715	84	\$ 9,173,911
2013	6	\$ 1,224,000	65	\$ 451,327	3	\$ 1,147,400	13	\$ 1,399,507	87	\$ 4,222,234
2012	11	\$ 1,782,776	58	\$ 447,136	2	\$ 10,220,000	15	\$ 2,172,997	86	\$ 14,622,909
2011	8	\$ 1,244,024	51	\$ 294,369	1	\$ 426,100	18	\$ 2,809,974	78	\$ 4,774,467
2010	3	\$ 532,000	140	\$ 1,224,649	2	\$ 71,916	34	\$ 1,944,135	179	\$ 3,772,700
2009	14	\$ 2,001,430	157	\$ 1,179,475	5	\$ 1,220,455	5	\$ 495,000	181	\$ 4,896,360
2008	19	\$ 4,087,360	80	\$ 383,604	5	\$ 1,976,993	18	\$ 2,076,403	122	\$ 8,524,360
2007	21	\$ 3,266,348	61	\$ 392,340	1	\$ 110,096	22	\$ 5,269,068	105	\$ 9,037,852
2006	22	\$ 4,196,514	57	\$ 291,752	0	\$ -	18	\$ 4,053,461	97	\$ 8,541,727
2005	29	\$ 3,462,775	91	\$ 709,954	4	\$ 1,980,600	22	\$ 1,691,179	146	\$ 7,844,508
2004	10	\$ 1,121,850	61	\$ 387,788	2	\$ 800,000	13	\$ 1,325,174	86	\$ 3,634,812

New Businesses / Building Additions:

2022

Schowalter Villa - Prairie Lakes Duplex x 2
373 - Reroofs
9 - Solar
8 - Irrigation

2019

Hesston College - New Building & Renovation
Hesston College - Softball Field
Paul's Inc. Rehab.

2018

Dyck Arboretum - New Building
Excel - Addition

2017

Schowalter Villa Private Home for Everyone Project
Schowalter Villa - Prairie Lakes Duplex
Recreation Facilities

2016

Excel - Addition
Casey's Lincoln Blvd. - New Building
Americas Best Value Inn - Addition & Shed
The Nest @ 112 - Remodel

2015

Hesston College Remodel
Schowalter Villa - Prairie Lakes Duplex

2014

AGCO Addition
BMG Addition
Excel Additions
Schowalter Villa - Prairie Lakes Homes

2013

GVL Poly

2012

AGCO Paint Facility
Golf Course Training Facility

2011

Arboretum Multi-Use / Wedding Pavillion

2009

Anytime Tone & Tan
Studio 400
Panda Kitchen

2008

Dan's Cycle - 7901 N. Hoover

2007

Mini Storage - 620 E. Lincoln

2005

Grene Vision
Integra Property Management - Office & Retail Suites
Ag Services(Building)
Silverstone

2004

Galloways Restaurant
Ag Services (Tanks)

**CITY OF HESSTON
PUBLIC BUILDING COMMISSION FUND #55**

Revenue	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Transfer from General - Library Bldg.	66,603	65,083	63,759	60,000	60,000
Bond Proceeds	0	560,913	0	0	0
TOTAL REVENUE	66,603	625,996	63,759	60,000	60,000
Expenditures					
Library Building Bond Payment					
Principal	40,000	565,000	50,000	55,000	50,000
Interest	26,603	25,083	13,759	10,056	8,956
Cost of Issuance	0	23,134	0	0	0
TOTAL EXPENDITURES	66,603	613,216	63,759	65,056	58,956
NET REVENUE OVER EXPENDITURES	0	12,780	0	(5,056)	1,044
Ending Unencumbered Cash	68,964	81,744	81,744	76,688	77,732

**CITY OF HESSTON
HESSTON LAND BANK FUND #56**

Revenue	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Transfer from General Fund	0	0	0	0	0
Transfer from Utilities	0	0	0	0	0
Land Sales	2,574	2,358	0	0	0
TOTAL REVENUE	2,574	2,358	0	0	0
Expenditures					
Land Purchase	0	0	0	0	0
Legal Fees	80	0	0	62	1,000
Utilities	0	0	0	0	0
Taxes	0	0	0	0	0
Specials Assessments	6,087	3,078	3,058	2,029	3,000
Insurance	30	31	30	30	0
Marketing / Incentives	0	0	0	0	0
Misc.	0	0	0	0	0
TOTAL EXPENDITURES	6,197	3,109	3,088	2,121	4,000
NET REVENUE OVER EXPENDITURES	(3,623)	(750)	(3,088)	(2,121)	(4,000)
Ending Unencumbered Cash	22,712	21,962	18,874	16,753	12,753

**CITY OF HESSTON
AMERICAN RESCUE PLAN FUND #67**

Revenue	2021 Actual	2022 Actual	2023 Budget
ARPA Proceeds	285,532	285,532	0
TOTAL REVENUE	285,532	285,532	0
Expenditures			
Community Losses (Transient Guest Tax)	26,914	0	0
Transfer to General (Admin)	0	63,676	114,213
Transfer to EMS	0	78,851	42,830
Transfer to Golf	0	116,090	128,489
TOTAL EXPENDITURES	26,914	258,618	285,532
NET REVENUE OVER EXPENDITURES	258,618	26,914	(285,532)
Ending Unencumbered Cash	258,618	285,532	0

**CITY OF HESSTON
BUSINESS UTILITY GRANT FUND #65**

Revenue	2020 Actual	2021 Actual	2022 Actual
Community Foundation Grant	5,000	0	0
Community Service Fund	5,000	0	0
TOTAL REVENUE	10,000	0	0
Expenditures			
Business Utility Support Grant	8,370	1,630	0
TOTAL EXPENDITURES	8,370	1,630	0
NET REVENUE OVER EXPENDITURES	1,630	(1,630)	0
Ending Unencumbered Cash	1,630	0	0

**CITY OF HESSTON
CDBG GRANT FUND #68**

Revenue	2021 Actual	2022 Actual	2023 Budget
CDBG Proceeds	143,100	6,900	0
TOTAL REVENUE	143,100	6,900	0
Expenditures			
CDBG Business Supprt	136,600	0	0
CDBG Grant Administration	6,500	6,900	0
TOTAL EXPENDITURES	143,100	6,900	0
NET REVENUE OVER EXPENDITURES	0	0	0
Ending Unencumbered Cash	0	0	0

Glossary

TAB 10

GLOSSARY OF TERMS

Ad Valorem Tax – Property tax revenues.

Amortization Schedule – A schedule of debt service payments that identifies the principal and interest payments.

Assessed Valuation – The taxable value of any real or personal property. The taxable value of residential real estate is 11.5% of market value. The taxable value of commercial property is 25% of market value. An estimated assessed valuation is provided to the City in July for the purpose of preparing the annual budget. The final assessed valuation is received in October of each year.

Budget Law – By State law, cities may not spend more than was budgeted for any budgeted fund unless the City amends the budget. To amend the budget, the Governing Body must publish a notice in its official newspaper, hold a public hearing and approve another budget appropriation ordinance.

Cash Balance – The surplus money in any fund. Total year-to-date revenues less total year-to-date expenditures will equal the current cash balance. For budget purposes, the cash balance line item is treated as revenue in every fund.

Cash Basis Accounting – The State of Kansas has determined that the financial statements and financial reports for audit year ends must be prepared in conformity with Generally Accepted Accounting Principals (GAAP). If a municipality Governing Body determines that there is no significant value to conforming to GAAP it may waive the statutory requirements and utilize Cash Basis Accounting. By doing this the City performs its accounting and prepares its financial statements on the basis of cash receipts and disbursements as adjusted to show compliance with the cash basis and budget laws of Kansas.

Cash Basis Law – Each budgeted fund is treated as a separate operation or “business”. Each fund has its own cash balance. By law, money cannot be spent from a fund if there is no cash balance in that fund, even if the fund has remaining budget authority.

Cash Reserve – This is the unencumbered cash surplus at the end of the year. Cash reserves are necessary to fund the transitions between the purchase of commodities and the receipt of related cash receipts. Cash reserves can also help transition from the time expenditures are made until the receipt of the property taxes that are budgeted to fund such expenditures. Cash reserves also represent amounts that are built up in anticipation of capital expenditures.

Capital Improvement Plan (CIP) – This is the City's four year plan for the purchase of equipment, capital improvements or public improvements. Each year the plan is updated and modified and changes are made depending on the current fiscal or operational needs of the City.

Encumbrance – A commitment related to unperformed or performed contracts for goods or services, but which payment has not been made.

Fiscal Year – The City budget is on a calendar year; from January 1 to December 31 of each year.

Franchise Fees – By ordinance, the City charges a fee for the right away for various utility companies to use City streets and rights-of-way for placing and maintaining equipment and property. All franchise funds are deposited in the City's General Fund.

Gasoline Tax – Gasoline taxes are distributed by the State to cities on a quarterly basis based upon a per capita basis. All such funds are deposited in the Special Street and Highway Fund by Statute.

General Obligation Bonds – These bonds are used to finance public improvements projects authorized by the Governing Body and are backed by the full faith and credit of the City. Typically, the bonds carry a maturity of from ten to twenty years and are repaid by special assessments, a property tax levy or user fees. Depending upon the nature of the project, State law will require a referendum to issue general obligation bonds.

Home Rule – A city constitutional authority that exempts it from any law that is not uniformly applicable.

Industrial Revenue Bonds (IRB's) – State statutes authorize cities to issue IRB's for the purpose of financing facilities to promote, stimulate and develop the general economic prosperity of the environs of the municipality. Kansas law provides that such bonds are exempt from Kansas income taxation, that certain property purchased with bond proceeds is exempt from sales tax and that facilities financed (other than certain retail facilities) are subject to ad valorem property tax exemption. Under Kansas law, a city (the "Issuer") uses bond proceeds to acquire a facility (the "Facility") and enters into lease or lease purchase agreement (the "Lease") with an entity (the "Tenant") for the use of the facility. The bonds are payable solely and only from revenues derived from payments made under the Lease between the municipality and the beneficiary of the facility.

Inter-fund Transfers – Any transfer of money from one budgeted fund to another is considered to be an inter-fund transfer. State law limits the type of inter-fund transfers that may occur. The most common transfer is user fees to the bond and interest fund for the repayment of bonds. Excess funds may also be transferred to other funds from a utility fund provided that adequate funds are maintained within the utility fund to cover operations and reserve requirements. Inter-fund transfers are budgeted twice (as revenue and expenditures in each fund), resulting in an artificially high revenue and expenditure budget. However, inter-fund transfers must be budgeted to give the necessary budget authority to both funds that are affected.

Lease-purchase – State Statutes authorize municipalities to enter into lease, lease-purchase or installment purchase obligations to finance projects. The structure typically involves a project that is owned by a trustee bank or some other lender and is leased to the municipality. The municipality can then chose to enter into a lease or lease-purchase agreement with another party for use of the project.

Local Alcohol Liquor Tax – A ten percent tax on the sale of alcoholic liquor. In cities under 6,000 population, it is allocated one-half to the General Fund and one-half to the Special Parks and Recreation Fund.

Market Value – The appraised value of real property is referred to as market value.

Mill Levy – The tax rate property owners pay on the assessed valuation of their property is referred to as the mill levy. A "mill" is \$1 of property tax for each \$1,000 of assessed valuation. For example, a homeowner having a \$10,000 assessed valuation on his/her home will pay \$10 in property taxes for each mill levied by the county-wide mill levy.

Motor Vehicle Tax (MVT) – A tax on motor vehicles that is paid at the time of registration. MVT is allocated to every tax levy fund on the basis of the levies in the previous year's budget.

Neighborhood Revitalization Program – A program for rebating taxes to owners of property within a designated neighborhood revitalization program area. The rebates are based on the valuation of new improvements in the district after the program is established.

Personal Property – Any property that is not real estate or a building upon real estate. This property is temporary or movable.

Property Tax Levy – This refers to the amount of property tax dollars collected for a given assessed value and mill levy (tax rate). The formula is as follows:

$$\text{Property Tax Levy} = \frac{\text{Assessed Valuation} \times \text{Mill Levy}}{1,000}$$

Public Building Commission (PBC) – State Statutes authorizes cities to create public building commissions. PBC's may be created by appropriate ordinance and may consist of from three to nine members, as appointed by the creating municipality. It may finance buildings or facilities maintained and operated by the creating municipality by issuing public PBC revenue bonds. Revenues generated from the lease of the project provide for the repayment of the PBC revenue bonds.

Recreational Vehicle Tax (RVT) – The recreational vehicle tax is based on the weight of the vehicles defined in statute as recreational vehicles. It is allocated to every tax levy fund on the basis of the levies in the previous year's budget.

Revenue Bonds – These bonds are used to finance public improvement projects authorized by the Governing Body and are typically backed by user fees or revenues. Because revenue bonds are not backed by the full faith and credit of the City they are riskier investments for a prospective bond holder.

Sales Tax – The City does not levy a sales tax on retail sales. Harvey County levies a one percent sales tax on items sold at retail which is then shared with cities in the county based on their assessed valuation and prorated portion of county-wide ad valorem taxes.

Special Assessments – “Specials” consist of revenues derived by the City from property owners who benefit from certain public improvements such as water and sewer lines, sidewalks, streets and storm sewers. Special assessments are not a tax, but a user fee. The assessments however are included on the property tax bill sent out by the County each November. Special assessments are usually paid by the owner over a period of ten to twenty years. The interest rate paid developers or property owners is the same rate for which the City is able to sell the general obligation bonds.

Tax Increment Financing – State Statute authorizes cities to create redevelopment districts within its boundaries in areas, which have been designated by a federal or state agency as environmentally contaminated. Dependent upon the nature of the project revenue or general obligation bonds may be used to finance the improvements. The bonds are secured for the repayment of principal and interest by a “tax increment” generated by taxes on the difference in assessed valuation between the time of creating the redevelopment district and after the improvements are completed. The issuer may also use other sources of revenue for payment as well.

Transient Guest Tax – The City imposes a 3% tax on all hotel and motel rooms within the City limits. The Kansas Department of Revenue collects the tax and remits it to the City on a quarterly basis. The proceeds go into the Economic Development Fund to promote economic growth within the City.

Temporary Notes – A form of short-term borrowing, often in anticipation of a bond issue. The temporary notes can either be paid as they come due or be rolled over into a bond issue at a later date.

Unencumbered Cash Balance – The cash balance as shown in the accounting records for the fund, less any outstanding encumbrances.

User Fees – All fees charged by the City for the use of certain programs or facilities such as permits, licenses, etc.