



**CITY OF HESSTON AGENDA**

Monday, July 13, 2020

Council Chamber/Municipal Court Building

110 E. Smith Street

**Present**

David Kauffman, Mayor \_\_\_\_\_  
Brad Unruh, City Council \_\_\_\_\_  
Jason Jones, City Council \_\_\_\_\_  
Larry Fuqua, City Council \_\_\_\_\_  
Clare Moore, City Council \_\_\_\_\_  
Susan Swartzendruber, City Council \_\_\_\_\_

**Others Present**

1. \_\_\_\_\_  
2. \_\_\_\_\_  
3. \_\_\_\_\_  
4. \_\_\_\_\_  
5. \_\_\_\_\_

Gary Emry, City Administrator \_\_\_\_\_  
J.T. Klaus, City Attorney \_\_\_\_\_  
Jason Thrasher, City Clerk \_\_\_\_\_

**1. Call to Order - 6:00pm**

**2. Additions to Agenda**

- A. \_\_\_\_\_
- B. \_\_\_\_\_
- C. \_\_\_\_\_
- D. \_\_\_\_\_

**3. Consent Agenda**

- A. Council Minutes
- B. Appropriations
- C. Financial Statements
- D. Board Minutes
- E. Building Permits

#### **4. Constituency Comments**

[A.](#) Constituency Comments

#### **5. Proclamations and Awards**

#### **6. Public Hearing**

[A.](#) 2020 Budget Amendment

#### **7. Ordinances & Resolutions**

#### **8. Old Business**

[A.](#) Golf Course Project Update

#### **9. New Business**

[A.](#) 2019 Audit Presentation

[B.](#) Harvey County Economic Development 2021 Budget Request

[C.](#) 2021 City Budget - Set Public Hearing Date

[D.](#) 2021-2025 Capital Improvement Plan

[E.](#) 2021 Land Bank Budget – Set Public Hearing Date

[F.](#) Face Mask Discussion

#### **10. Other Business**

#### **11. Executive Session**

#### **12. Adjourn Meeting**

[A.](#) Adjournment

Note: Hearing impaired persons may request an interpreter.

**CITY OF HESSTON  
CITY COUNCIL MEETING**

**MINUTES of June 8, 2020**

**Council Meeting No. 8**

The regular meeting of the Hesston City Council was held on Monday, June 8, 2020 at 6:00 p.m. in the Council Chamber / Municipal Court Building located at 110 E. Smith Street.

**PRESENT**

Council members Larry Fuqua, Jason Jones, Brad Unruh, Clare Moore and Susan Swartzendruber, City Administrator Gary Emry, City Attorney J.T. Klaus, and City Clerk Jason Thrasher with Mayor David Kauffman presiding. A quorum was present.

**OTHERS PRESENT**

Lorrie Kessler with the Harvey County Health Department, County Resident Royce Enns, Fire and EMS Director Russ Buller, Public Works Superintendent Scott Robertson, Director of Golf Operations Grady Pauls, Parks and Recreation Superintendent Mike Hulteen, Hesston Chamber Director Megan Smith, Luke Logan with the Grocery Store Committee, and Adam Strunk with the Hesston Record.

**ADDITIONS TO THE AGENDA**

City Administrator Gary Emry requested the following item be added to the agenda:

- School Resource Officer Financials

Mayor Kauffman added the item to the agenda.

**CONSENT AGENDA**

Brad Unruh moved to approve the consent agenda as presented. Clare Moore seconded. Motion carried 5-0.

**CONSTITUENCY COMMENTS**

Mayor Kauffman opened the floor for constituency comments.

Hearing no comments, Mayor Kauffman proceeded to the next item of business.

**NEW BUSINESS**

**PEDNET**

Lorrie Kessler with the Harvey County Health Department was present to discuss the bicycle and pedestrian master plan developed by the PEDNET consultants and to review upcoming grant opportunities.

Clare Moore moved to approve the *Hesston, Kansas Bicycle and Pedestrian Master Plan* as guidance. Jason Jones seconded. Motion carried 5-0.

Clare Moore moved to authorize Lorrie Kessler with the Harvey County Health Department to make grant applications on behalf of the City to fund components of the bicycle and pedestrian master plan. Jason Jones seconded. Motion carried 5-0.

**DESIGNATION OF SURPLUS EQUIPMENT**

Brad Unruh moved to declare the Fire/EMS, Public Works, and Parks equipment list as surplus and authorize its sale or disposal. Larry Fuqua seconded. Motion carried 5-0.

**PUBLIC HEARING – 6:30 P.M.**

**COMMUNITY DEVELOPMENT BLOCK GRANT PUBLIC HEARING**

At 6:30 p.m. Mayor Kauffman opened the Public Hearing.

City Administrator Gary Emry briefed the Council on this topic.

At 6:40 p.m. Mayor Kauffman closed the public hearing.

## **ORDINANCES AND RESOLUTIONS**

### **RESOLUTION NO. 1152 – COMMUNITY DEVELOPMENT BLOCK GRANT**

Jason Jones moved to approve Resolution No. 1152 which authorizes the City of Hesston to participate in a Community Development Block Grant sponsored by the CARES Act. Susan Swartzendruber seconded. Motion carried 5-0.

### **COVID-CV CDBG GRANT ADMINISTRATOR AGREEMENT**

Jason Jones moved to authorize the selection of Ranson Citycode as the CDBG administrator with the following addition to the agreement under *Section 5: Proposed Fees*: “is contingent upon the City receiving the grant.” Brad Unruh seconded. Motion carried 5-0.

## **NEW BUSINESS**

### **24” HIGH FLOW PLANER PURCHASE**

Brad Unruh moved to authorize the purchase of an asphalt milling machine from White Star Machinery in the amount of \$16,399.45. The funds would come from the Street Equipment Reserve fund. Clare Moore seconded. Motion carried 5-0.

### **2021 GOLF COURSE FEE INCREASE**

Susan Swartzendruber moved to authorize the increase of the 2021 Golf Course fees as presented. Clare Moore seconded. Motion carried 5-0.

### **FAMILY DOLLAR PROPOSAL**

The Council received the proposal from Family Dollar with no action taking place at the meeting.

It was the consensus of the Council to call a Special Meeting for June 15<sup>th</sup> at 4:00 p.m. to discuss the Ridge Pointe Development Project.

### **KMGA BOARD DIRECTOR NOMINATION**

Larry Fuqua moved to reappoint City Administrator Gary Emry to a two-year term to the KMGA Board of Directors. Brad Unruh seconded. Motion carried 5-0.

### **HESSTON AREA SENIORS CROSSING GUARD AGREEMENT**

Jason Jones moved to approve the Hesston Area Seniors Crossing Guard Agreement as presented. Susan Swartzendruber seconded. Motion carried 5-0.

### **EVENT FILING CONTINUING DISCLOSURE AGREEMENT – CITY**

Clare Moore moved to acknowledge the written receipt of the continuing disclosure event filing related to the 2009 Bond Refinancing. Brad Unruh seconded. Motion carried 5-0.

At 7:13 p.m. Clare Moore motioned to recess the meeting of the Hesston City Council and convene a meeting of the Hesston Public Building Commission. Larry Fuqua seconded. Motion carried 5-0.

At 7:15 p.m. Jason Jones motioned to adjourn the meeting of the Hesston Public Building Commission and reconvene the meeting of the Hesston City Council. Clare Moore seconded. Motion carried 5-0.

### **GOLF COURSE DEBRIS REMOVAL**

City Administrator Gary Emry gave the Council an update of the work done to clean up the debris at the golf course along Emma Creek. County resident Royce Enns participated in the discussion.

### **SCHOOL RESOURCE OFFICER FINANCIALS**

City Administrator Gary Emry gave the Council an update on his discussions with School Superintendent Ben Proctor and Police Chief Doug Schroeder regarding the School Resource Officer position. A City/School Memorandum of Understanding will be on the July agenda for approval.

## **EXECUTIVE SESSION**

### **EXECUTIVE SESSION #1**

At 7:50 p.m. Clare Moore moved to enter into an executive session for 15 minutes pursuant to the exemption related to attorney client privilege (K.S.A. 75-4319(b)(2)) for the purpose of discussing pending litigation. The open meeting would resume in the city council chambers at 8:05 p.m. with those present in the executive session being the Mayor, City Council, City Administrator, and City Attorney. Susan Swartzendruber seconded. Motion carried 5-0.

At 8:05 p.m. the regular session resumed with no binding action taken during the session.

### **EXECUTIVE SESSION #2**

At 8:05 p.m. Jason Jones moved to enter into an executive session for 15 minutes pursuant to the exemption related to attorney client privilege (K.S.A. 75-4319(b)(2)) for the purpose of conducting a contract review. The open meeting would resume in the city council chambers at 8:25 p.m. with those present in the executive session being the Mayor, City Council, City Administrator, and City Attorney. Larry Fuqua seconded. Motion carried 5-0.

At 8:25 the regular session resumed with no binding action taken during the session.

## **ADJOURN MEETING**

At 8:30 p.m. Larry Fuqua moved to adjourn the meeting. Jason Jones seconded. Motion carried 5-0.

Recorded by  
Jason Thrasher  
City Clerk

**CITY OF HESSTON  
SPECIAL CITY COUNCIL MEETING**

**MINUTES of June 15, 2020**

**Council Meeting No. 9**

The special meeting of the Hesston City Council was held on Monday, June 15, 2020 at 4:00 p.m. in the Council Chamber / Municipal Court Building located at 110 E. Smith Street.

**PRESENT**

Council members Larry Fuqua, Brad Unruh, Clare Moore and Susan Swartzendruber, City Administrator Gary Emry and City Clerk Jason Thrasher with Mayor David Kauffman presiding. A quorum was present.

**OTHERS PRESENT**

Hesston constituents Ken Schwanke, Brad Schweitzer, Luke Logan, Sandie Kueker, Mary Jantz, Johnathan Funk, Diane Funk, Mark Diller, Denise Diller, Kerry Krehbiel, Nancy Krehbiel, Becky Tozier, Duane Gish, Troy Jantz, Dean Leatherman, Stephen Owens, Hesston Chamber Director Megan Smith and Blake Spurney with the Hesston Record. Other members of the public were present that did not sign the attendance log-in sheet.

**AGENDA ITEMS**

**GROCERY STORE ISSUE**

At 4:00 p.m. Mayor Kauffman opened the meeting and set a time of 30 minutes for public comment related to the grocery store agenda item.

Hesston Chamber Director and Grocery Store Committee member Megan Smith spoke to the Chamber and committee's opposition to a Dollar Store type business in Hesston.

Mayor Kauffman asked for additional public comments. Those in attendance who wished to speak were given the opportunity to address the council.

At 4:30 p.m. Mayor Kauffman extended the time for public comment to allow for an additional 15 to 30 minutes.

At 4:45 p.m. Mayor Kauffman thanked those in attendance and moved on to the next agenda item.

**RIDGE POINTE DEVELOPMENT**

City Administrator Gary Emry briefed the Council on staff recommendations for the development of the Ridge Pointe Project.

At 5:05 p.m. Council member Jason Jones arrived at the meeting.

At 5:15 p.m. Council Member Brad Unruh left the meeting.

Clare Moore moved to select Preferred Builders as the developer for the project and advised staff to prepare a contract for consideration at a future council meeting. Susan Swartzendruber seconded. Motion carried 4-0.

Larry Fuqua moved to instruct staff to engage in an engineer / architect for the design of the Ridge Pointe Project and to prepare a contract for those services for consideration at a future council meeting. Clare Moore seconded. Motion carried 4-0.

**ADJOURN MEETING**

At 5:30 p.m. Jason Jones moved to adjourn the meeting. Susan Swartzendruber seconded. Motion carried 4-0.

Recorded by  
Jason Thrasher  
City Clerk

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1	JERI BUCHHOLZ	UNPOST						
	M-CHECK	JERI BUCHHOLZ	UNPOST V	6/12/2020		051790		60.00CR

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0	0.00	0.00	0.00
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	1 VOID DEBITS	0.00		
	VOID CREDITS	60.00CR	60.00CR	0.00

TOTAL ERRORS: 0

VENDOR SET: 01 BANK: *	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
		1	60.00CR	0.00	0.00
BANK: *	TOTALS:	1	60.00CR	0.00	0.00

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00685	DIVISION SALES & EXCISE TAXES I-06192020 MAY SALES TAX	D	6/19/2020	5,230.48		000207		5,230.48
1	JERI BUCHHOLZ I-BUCHHOLZ 5/15 JERI BUCHHOLZ:	V	5/15/2015	60.00		051790		60.00
04275	AMERICAN FUN FOOD CO. I-2013830-0 CANDY (9 BX)	R	6/05/2020	298.88		063480		298.88
1	BRENDA DECKER I-DECKER 6/2020 BRENDA DECKER:	R	6/05/2020	15.00		063481		15.00
00485	CITIZENS STATE BANK I-JUN2020-MONTHLY JUN 2020 GOLF CARTS LEASE PUR	R	6/05/2020	4,293.85		063482		4,293.85
04330	COX COMMUNICATIONS I-CITY HALL 6/2020 JUN INTERNET/TV: CITY HALL I-GOLF 6/2020 JUN INTERNET/TV/PHONE:GOLF	R	6/05/2020	165.47		063483		524.61
09125	DUTTON-LAINSON COMPANY I-820234-1 WATER ERT ANTENNAS (6)	R	6/05/2020	396.00		063484		396.00
01660	EVERGY I-GROUP BILL 6/2020 GROUP BILL SERVICE THRU 5/26 I-ST LGTS 6/2020 ST LIGHT SERVICE THRU 5/28	R	6/05/2020	9,930.34		063485		13,912.49
06515	FASTSIGNS I-179-59192 DOG PARK SIGN	R	6/05/2020	896.00		063486		896.00
07375	FELD FIRE I-368492-IN #53: FIELD KIT COMP BALL 2"	R	6/05/2020	117.40		063487		117.40
03240	FOLEY EQUIPMENT COMPANY I-PS000194860 PIN-FLEX (10): BACKHOE	R	6/05/2020	51.10		063488		51.10
07525	FRITO-LAY I-85678351 CHIPS/NUTS (36 PKG)	R	6/05/2020	140.16		063489		140.16
00895	GALLS, LLC I-15672754 TACTICAL BOOTS/CITATION HOLDER	R	6/05/2020	124.94		063490		124.94
01070	HARVEY COUNTY SOLID WASTE I-06052020 MAY LANDFILL FEES (71.17 TN)	R	6/05/2020	3,427.90		063491		3,427.90

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
01210	HESSTON TRUE VALUE							
I-06052020	MAY SUPPLIES	R	6/05/2020	511.97		063492		
I-GAS 6052020	MAY GAS SUPPLIES	R	6/05/2020	103.67		063492		615.64
01315	HOUSE OF GLASS, INC							
I-79886	TEMPERED INSULATED GLASS	R	6/05/2020	203.76		063493		203.76
07195	HUB INTERNATIONAL MID-AMERICA							
I-1840500	JUNE BENEFITS BROKER FEE	R	6/05/2020	500.00		063494		500.00
01690	KANSAS ONE-CALL SYSTEM INC							
I-50283	LOCATES (65)	R	6/05/2020	78.00		063495		78.00
01255	KANSAS PUBLISHING VENTURES, LL							
I-87202	AD: TREE REFUND PROGRAM	R	6/05/2020	84.00		063496		84.00
01780	KMGA-GAS SUPPLY OPERATING							
I-KMGA-HE-2020-04	JUN NOM/APR ACT'L NAT'L GAS	R	6/05/2020	18,948.07		063497		18,948.07
03770	LIFE-ASSIST, INC							
I-1005342	TRANSPORT UNIT/INSTA-GLUCOSE	R	6/05/2020	203.01		063498		203.01
00530	MARTIN AUTO PARTS, INC.							
C-CREDIT 6/2020	RETURNED NON-DETERGENT	R	6/05/2020	14.97CR		063499		
I-026196	5W20 5 QT (3)	R	6/05/2020	58.47		063499		
I-26271	OIL FILTER/5W20 SYNTHETIC OIL	R	6/05/2020	52.02		063499		
I-26280	AIR FILTER/HEAVY DUTY 30 QT	R	6/05/2020	173.85		063499		
I-26337	BATTERY (1)	R	6/05/2020	142.99		063499		
I-26342	CREEPERW HDRST (1)	R	6/05/2020	130.99		063499		
I-26356	FUEL FILTER (1)	R	6/05/2020	5.69		063499		
I-26458	OIL FILTER/5W30 OIL	R	6/05/2020	28.45		063499		
I-26482	OIL SEAL (3)	R	6/05/2020	45.47		063499		
I-26496	RED LAMP (1)	R	6/05/2020	6.49		063499		
I-26559	FLEETRUNNER BELT (1): F-350	R	6/05/2020	64.49		063499		693.94
05120	MID-KANSAS COOPERATIVE							
I-MOU101340253	CORNERSTONE 5 WEED KILLER	R	6/05/2020	49.75		063500		49.75
07770	NISLY BROTHERS TRASH SERVICE,							
I-195396	MAY REFUSE/RECYCLE/SLUDGE FEE	R	6/05/2020	14,202.50		063501		14,202.50
1	NORMAN CRITCHFIELD							
I-CRITCHFIELD 6/2020	NORMAN CRITCHFIELD:	R	6/05/2020	100.00		063502		100.00

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1	PAM WEAVER I-WEAVER 6/2020	R	6/05/2020	200.00		063503		200.00
02595	ROBINSON ELECTRIC, INC I-8403 COUNCIL RM OUTSIDE LIGHTING	R	6/05/2020	136.50		063504		136.50
02745	SKEET'S SERVICE INC I-15503 TRAILER TIRES (2)	R	6/05/2020	182.48		063505		182.48
03010	U S POST OFFICE I-06052020 ANL FEE PO BOX 100 RENTAL FEE	R	6/05/2020	120.00		063506		120.00
07145	360 DOCUMENT SOLUTIONS I-68317113 POLICE COPY SERVICE	R	6/12/2020	175.59		063507		175.59
07470	ACUSHNET COMPANY I-908922359 GOLF BALLS (4 DZ) I-908954712 JUNIOR GOLF HATS: REIMBURSED	R	6/12/2020	116.78		063508		994.46
00105	ADVANCE INSURANCE COMPANY I-201570001327 JULY LIFE INSURANCE PREMIUM	R	6/12/2020	607.28		063509		607.28
05150	BARCO MUNICIPAL PRODUCTS I-IN-237192 SIGNS: MERGE RIGHT (4)	R	6/12/2020	237.82		063510		237.82
02310	BLACK HILLS ENERGY I-06122020 TRANSPORT GAS THRU 5/31	R	6/12/2020	1,775.26		063511		1,775.26
06470	BUILDERS CONCRETE & SUPPLY, IN I-62097 CONCRETE:NEW ENTRANCE SIGN	R	6/12/2020	346.00		063512		346.00
08975	COBRA GOLF INCORPORATED I-G2063693 GOLF SHOES (1)	R	6/12/2020	106.49		063513		106.49
08480	CORE & MAIN LP I-M408165 CPLGS/PVC PIPE/RINGS I-M445874 FITTINGS/MTR FLANGE/CPLG/FIPT	R	6/12/2020	175.16		063514		503.09
04330	COX COMMUNICATIONS I-POLICE 6/2020 JUNE POLICE INTERNET SERVICE	R	6/12/2020	129.00		063515		129.00
04515	DAN'S CYCLE SERVICE, LLC I-88738 MOWER AIR FILTER (2)	R	6/12/2020	114.12		063516		114.12

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08075 I-24964	FLINT HILLS MATERIALS ASPHALT COLD MIX (7.44 TN)	R	6/12/2020	810.96		063517		810.96
08625 I-18583	GILMORE SOLUTIONS, INC 3RD QTR PAYMENT: I.T. SERVICES	R	6/12/2020	9,762.00		063518		9,762.00
00885 I-243954	GOERING HARDWARE CORPORATION REPLACED SLOAN FLUSH VALVE	R	6/12/2020	262.00		063519		262.00
06585 I-33102	HALE'S SALES & SERVICE BLADE/REAR DISCHRG 72	R	6/12/2020	228.94		063520		228.94
01045 I-06122020	HARVEY COUNTY SHERIFF OFFICE CITY PRISONERS HOUSED IN MAY	R	6/12/2020	35.00		063521		35.00
01075 I-430 HARVEST 6/2020	HARVEY COUNTY TREASURER 2ND HALF SW TAX: 430 HARVEST	R	6/12/2020	515.82		063522		515.82
01075 I-434 HARVEST 6/2020	HARVEY COUNTY TREASURER 2ND HALF SW TAX:434 HARVEST	R	6/12/2020	515.82		063523		515.82
01075 I-445 HARVEST 6/2020	HARVEY COUNTY TREASURER 2ND HALF SW TAX:445 HARVEST	R	6/12/2020	515.82		063524		515.82
01075 I-449 HARVEST 6/2020	HARVEY COUNTY TREASURER 2ND HALF SW TAX:449 HARVEST	R	6/12/2020	515.82		063525		515.82
01245 I-28420 I-28482	HESSTON PRESTIGE PRINTING UPS CHARGE: UTILITIES (4) COPY PAPER:GOLF CLUBHOUSE	R R	6/12/2020 6/12/2020	57.14 42.00		063526 063526		 99.14
1 I-BUCHHOLZ 6/2020	JERI BUCHHOLZ JERI BUCHHOLZ:	R	6/12/2020	60.00		063527		60.00
05750 I-01-222610	KANSAS GOLF & TURF, INC. GOLF CART:LOWER U-JOINTS (2)	R	6/12/2020	159.20		063528		159.20
04525 I-06122020	KDHE-BUREAU OF WATER WASTEWATER PERMIT#M-LA07-0001	R	6/12/2020	185.00		063529		185.00
03770 I-1006285	LIFE-ASSIST, INC CRICOTHYROTOMY DEVICE (1)	R	6/12/2020	128.00		063530		128.00

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
06740 I-167148	MARELLY AEDS & FIRST AID AED PADS/BATTERIES:CLUBHOUSE	R	6/12/2020	234.00		063531		234.00
05120 I-49814 I-MOU101340387	MID-KANSAS COOPERATIVE MAY CLEAR DIESEL/GASOLINE FERTILIZER 50# (40)	R R	6/12/2020 6/12/2020	1,167.20 678.00		063532 063532		1,845.20
02185 I-06122020	MORRIS PUBLISHING GROUP, LLC GRADUATION SECTION:COLOR	R	6/12/2020	140.00		063533		140.00
07885 I-IE24104-IN	OFFICE ALLY MAY CLAIMS SERVICE: EMS	R	6/12/2020	35.00		063534		35.00
07125 I-06122020	PLAZA TRUCK WASH MAY VEHICLE WASH (5)	R	6/12/2020	34.84		063535		34.84
02505 I-CD2449907	R & R PRODUCTS BEDKNIFE (12)	R	6/12/2020	468.79		063536		468.79
04655 I-889	RANSON FINANCIAL CONSULTANTS 2020 PBC REFINANCE ISSUANCE	R	6/12/2020	10,335.00		063537		10,335.00
1 I-RABER 6/2020	SARAH RABER SARAH RABER:	R	6/12/2020	70.00		063538		70.00
00965 I-2934-17	GLADINE SCHNEIDER COOKIES: 6/8 FIRE MEETING	R	6/12/2020	21.25		063539		21.25
02820 I-06122020	STATE TREASURER MAY COURT FEE	R	6/12/2020	94.00		063540		94.00
1 I-GOERING 6/2020	TIM GOERING TIM GOERING:	R	6/12/2020	45.00		063541		45.00
04120 I-06122020	TRIPLETT, WOLF, GARRETSON 2020 PBC REFINANCE ISSUANCE	R	6/12/2020	11,543.88		063542		11,543.88
07765 I-06122020	TURF EQUIPMENT SERVICES GRIND TEE REELS/BEDKNIVES	R	6/12/2020	210.00		063543		210.00
04093 I-VISA #1 6/2020 I-VISA #2 6/2020 I-VISA #3 6/2020	VISA #1205 - CITIZEN'S STATE B KING PARK FLAG POLE LIGHT RAMP RHINO 12000 (1) POP/GATORADE/WATER	R R R	6/12/2020 6/12/2020 6/12/2020	72.25 59.99 235.14		063544 063544 063544		367.38

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
04101	VISA #2450 - CITIZEN'S STATE B							
	I-VISA #1 6/2020	R	6/12/2020	7.50		063545		
	I-VISA #2 6/2020	R	6/12/2020	82.00		063545		
	I-VISA #3 6/2020	R	6/12/2020	435.00		063545		
	I-VISA #4 6/2020	R	6/12/2020	160.00		063545		
	I-VISA #5 6/2020	R	6/12/2020	293.70		063545		
	I-VISA #6 6/2020	R	6/12/2020	20.50		063545		998.70
04098	VISA #2567 - CITIZEN'S STATE B							
	I-VISA #1 6/2020	R	6/12/2020	40.00		063546		
	I-VISA #2 6/2020	R	6/12/2020	129.85		063546		
	I-VISA #3 6/2020	R	6/12/2020	140.80		063546		
	I-VISA #4 6/2020	R	6/12/2020	10.84		063546		
	I-VISA #5 6/2020	R	6/12/2020	29.65		063546		351.14
04502	VISA #2625 CITIZEN'S STATE BAN							
	I-VISA #1 6/2020	R	6/12/2020	10.10		063547		
	I-VISA #10 6/2020	R	6/12/2020	97.23		063547		
	I-VISA #11 6/2020	R	6/12/2020	226.96		063547		
	I-VISA #2 6/2020	R	6/12/2020	53.99		063547		
	I-VISA #3 6/2020	R	6/12/2020	50.50		063547		
	I-VISA #4 6/2020	R	6/12/2020	144.95		063547		
	I-VISA #5 6/2020	R	6/12/2020	33.95		063547		
	I-VISA #6 6/2020	R	6/12/2020	20.00		063547		
	I-VISA #7 6/2020	R	6/12/2020	74.07		063547		
	I-VISA #8 6/2020	R	6/12/2020	99.99		063547		
	I-VISA #9 6/2020	R	6/12/2020	38.81		063547		850.55
06655	VOGTS MATERIALS, INC							
	I-2020/155	R	6/12/2020	1,108.28		063548		1,108.28
04160	XEROX FINANCIAL SERVICES							
	I-2125382	R	6/12/2020	472.70		063549		472.70
00225	AQUIONICS, INC							
	I-49780-IN	R	6/19/2020	383.26		063562		
	I-49819-IN	R	6/19/2020	144.46		063562		527.72
02920	ATOMIC SPORTS							
	I-19673	R	6/19/2020	20.00		063563		20.00
05105	ATTORNEY GENERAL'S OFFICE							
	I-LG-20-000826	R	6/19/2020	225.00		063564		225.00

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
07165 I-10328977	BLUE CROSS & BLUE SHIELD OF KA JULY HEALTH PREMIUM/EMRY ADJ	R	6/19/2020	39,065.32		063565		39,065.32
00595 I-35488	C.W. NEILSEN MFG CORP CI BADGE: POLICE (2)	R	6/19/2020	238.80		063566		238.80
07505 I-931596487	CALLAWAY GOLF COMPANY GOLF CLUB - DRIVER (1)	R	6/19/2020	322.34		063567		322.34
05380 I-06192020	CASEY'S BUSINESS MASTERCARD MAY GASOLINE	R	6/19/2020	1,737.92		063568		1,737.92
08480 I-M457590	CORE & MAIN LP BEVELED GASKET/ANTI-FRICT.RING	R	6/19/2020	35.60		063569		35.60
04330 I-COUNCIL 6/2020	COX COMMUNICATIONS JUNE INTERNET: COUNCIL ROOM	R	6/19/2020	134.41		063570		134.41
00645 I-24380	D C & B SUPPLY, INC REBUILT GAS METER (6)	R	6/19/2020	389.95		063571		389.95
08515 I-9505	EMPAC, INC JUL-SEPT 2020 EAP SERVICES	R	6/19/2020	546.00		063572		546.00
01500 I-2013-1060	HARVEY COUNTY EDC, INC JUN ECONOMIC DEV.CONTRIBUTION	R	6/19/2020	3,000.00		063573		3,000.00
03290 I-025-294662	INCODE 2020-21 ANL SOFTWR MAINT.FEES	R	6/19/2020	27,101.02		063574		27,101.02
01455 I-64784	J & H FARM EQUIPMENT HOSE/HOSE END	R	6/19/2020	60.28		063575		60.28
01685 I-06192020	KANSAS MUNICIPAL JUDGES ASSOCI KMJA 2020 DUES: R.PANKRATZ	R	6/19/2020	25.00		063576		25.00
05120 I-BUL101019365	MID-KANSAS COOPERATIVE RED DYE DIESEL:SWR GENERATOR	R	6/19/2020	489.00		063577		489.00
06885 I-1396009	MURPHY TRACTOR & EQUIPMENT CO. TRAVEL TIME: REPAIR BACKHOE	R	6/19/2020	199.51		063578		199.51
02150 I-169923-001	NAVRAT'S HAND SANITIZER (6)	R	6/19/2020	70.50		063579		70.50

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
07590	PING I-15179584 GOLF IRON CLUB (1)	R	6/19/2020	800.66		063580		800.66
04120	TRIPLETT,WOOLF,GARRETSON I-144750 MAY 2020 CITY ATTORNEY FEE	R	6/19/2020	2,510.00		063581		2,510.00
07610	UCI UTILITY CONSULTANTS, INC I-25491 2020-2021 ANNUAL ADMIN.FEE	R	6/19/2020	200.00		063582		200.00
07160	VSP VISION I-809621335 JULY VISION PREMIUM	R	6/19/2020	451.38		063583		451.38
03450	ZOLL MEDICAL CORPORATION I-3080606 PEDI-PADZ GEL ELECTRODE (1)	R	6/19/2020	219.89		063584		219.89
00100	ABC TERMITE & PEST CONTROL I-14502 JUN PEST CONTROL: GOLF CLBHSE I-14503 JUN PEST CONTROL: CITY HALL I-14504 JUN PEST CONTROL: POLICE	R R R	6/26/2020 6/26/2020 6/26/2020	16.28 45.00 25.00		063585 063585 063585		86.28
09080	AT&T MOBILITY I-06192020 5/12-6/11 MOBILE SERVICE:EMS I-6192020 5/12-6/11 MOBILE SERVICE	R R	6/26/2020 6/26/2020	149.70 312.96		063586 063586		462.66
06470	BUILDERS CONCRETE & SUPPLY, IN I-62253 CONCRETE:404 N MAIN (WTR LK)	R	6/26/2020	145.00		063587		145.00
05135	CENTURYLINK I-3272691 6/2020 UNRUH LIFT STN SERV THRU 7/17 I-GROUP 6/2020 LOCAL/LONG DIS/DSL THRU 7/17	R R	6/26/2020 6/26/2020	61.50 895.80		063588 063588		957.30
00485	CITIZENS STATE BANK I-JUN2020-MOWERS JULY GOLF MOWER LEASE/PURCHASE	R	6/26/2020	1,332.00		063589		1,332.00
08680	CLARK EQUIPMENT COMPANY I-1755725 ASPHALT MILLING MACHINE	R	6/26/2020	16,399.45		063590		16,399.45
07480	EVCO WHOLESALE FOOD CORP. I-481016 MEAT/BUNS/CHIPS/KETCHUP/CUPS	R	6/26/2020	497.93		063591		497.93
00895	GALLS, LLC I-15790426 POLO SHIRT (1)	R	6/26/2020	41.13		063592		41.13

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00985	GROEBNER & ASSOC INC							
I-406283	GAS LEAK REPAIR TAPE (2)	R	6/26/2020	175.01		063593		175.01
01005	HACH COMPANY							
I-11999347	SENSOR CAP:RESERV CHLORINATOR	R	6/26/2020	162.59		063594		162.59
01150	HESSTON AREA SENIOR INC							
I-06262020	CROSSING GUARD AGREEMENT	R	6/26/2020	4,000.00		063595		4,000.00
01275	HESSTON VETERINARY CLINIC							
I-06262020	ANIMAL CONTROL SERVICES #2	R	6/26/2020	1,200.00		063596		1,200.00
04545	KANSASLAND TIRE							
I-5181	EAGLE ENFORCER TIRES (8)	R	6/26/2020	1,141.84		063597		1,141.84
01830	LAFE T. WILLIAMS & ASSOCIATES,							
I-588524-IN	DISINFECTANT: PARKS DEPT	R	6/26/2020	49.42		063598		49.42
05330	LLAMAS LAW OFFICES							
I-JUN2020-MONTHLY	JUNE 2020 PROSECUTOR FEE	R	6/26/2020	750.00		063599		750.00
05120	MID-KANSAS COOPERATIVE							
I-MOU101342408	CORNERSTONE 5 PLUS (5)	R	6/26/2020	99.50		063600		99.50
02835	OFFICE PLUS OF KANSAS							
I-4030297-0	33 GAL LINERS (1 CS)	R	6/26/2020	68.08		063601		
I-4030298-0	33 GAL LINERS (1 CS)	R	6/26/2020	68.08		063601		
I-4031314-0	ENVELOPES/STAPES/HIGHLIGHTER	R	6/26/2020	49.05		063601		185.21
05900	PACE ANALYTICAL SERVICES, INC.							
I-2060108365	SWR SAMPLE ANALYSIS 6/10	R	6/26/2020	390.25		063602		390.25
1	PAM GOFORTH							
I-GOFORTH 6/2020	PAM GOFORTH:	R	6/26/2020	70.00		063603		70.00
03245	RANDALL J. PANKRATZ							
I-JUN2020-MONTHLY	JUNE 2020 COURT FEE	R	6/26/2020	1,083.33		063604		1,083.33
09220	RAVENSCRAFT IMPLEMENT INC							
I-19880	BLADE SPAC (12):REPAIR MOWER	R	6/26/2020	17.76		063605		
I-19882	CUTTER BLADE (4): REPAIR MOWER	R	6/26/2020	204.38		063605		222.14
08895	RED WING BUSINESS ADVANTAGE							
I-20200610084689	BOOTS (2)	R	6/26/2020	259.90		063606		259.90

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
02820	STATE TREASURER							
I-R1200801107666	BOND PRIN/INTER #162021513631	R	6/26/2020	78,613.75		063607		78,613.75
03010	U S POST OFFICE							
I-06262020	BULK MAILING POSTAGE ACCT	R	6/26/2020	1,800.00		063608		1,800.00
07610	UCI UTILITY CONSULTANTS, INC							
I-25602	DRUG TEST: GOUGH	R	6/26/2020	80.00		063609		80.00
03100	UNIFIRST CORPORATION							
I-2400945991	UNIFORM CLEANING 5/29	R	6/26/2020	79.12		063610		
I-2400947411	UNIFORM CLEANING 6/5	R	6/26/2020	79.12		063610		
I-2400948867	UNIFORM CLEANING 6/12	R	6/26/2020	79.12		063610		
I-2400950320	UNIFORM CLEANING 6/19	R	6/26/2020	79.12		063610		316.48
08560	VERONCIA MOSQUEDA-BARGDILL							
I-06262020	JUNE PROBATION SERV (15 CS)	R	6/26/2020	375.00		063611		375.00
04615	WAL-MART CREDIT CARD							
I-06262020	COFFEE/CHOC MILK/WTR/KLEENEX	R	6/26/2020	163.68		063612		163.68

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	121	297,954.47	0.00	297,954.47
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	1	5,230.48	0.00	5,230.48
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0 VOID DEBITS	0.00		
	VOID CREDITS	0.00	0.00	0.00

TOTAL ERRORS: 0

VENDOR SET: 01 BANK: 99 TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
	122	303,244.95	0.00	303,184.95
BANK: 99 TOTALS:	122	303,244.95	0.00	303,184.95

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00485	CITIZENS STATE BANK FEDERAL WITHHOLDING TAX	D	6/05/2020	6,736.80		000195		6,736.80
00485	CITIZENS STATE BANK FICA W/H TAX	D	6/05/2020	9,810.54		000196		9,810.54
00485	CITIZENS STATE BANK MEDICARE W/H TAX	D	6/05/2020	2,294.40		000197		2,294.40
01355	I.C.M.A. EMPLOYEE RETIREMENT	D	6/05/2020	1,705.00		000198		
	I-37105312020 EMPLOYEE RETIREMENT	D	6/05/2020	329.88		000198		
	I-37205312020 ICMA - 2.5% CONT	D	6/05/2020	209.27		000198		
	I-37305312020 ICMA - 3%	D	6/05/2020	1,046.71		000198		3,290.86
01620	KANSAS WITHHOLDING TAX KANSAS STATE W/H TAX	D	6/05/2020	3,038.01		000199		3,038.01
01615	KPERS KPERS	D	6/05/2020	6,224.44		000200		
	I-31205312020 KPERS-TR2	D	6/05/2020	1,674.22		000200		
	I-31305312020 KPERS-TR3	D	6/05/2020	2,434.53		000200		
	I-31105312020 K-INSUR.MORATORIUM	D	6/05/2020	707.29		000200		
	I-31105312020 KPERS OPTIONAL LIFE INS	D	6/05/2020	278.00		000200		11,318.48
00485	CITIZENS STATE BANK FEDERAL WITHHOLDING TAX	D	6/19/2020	6,050.66		000201		6,050.66
00485	CITIZENS STATE BANK FICA W/H TAX	D	6/19/2020	9,497.10		000202		9,497.10
00485	CITIZENS STATE BANK MEDICARE W/H TAX	D	6/19/2020	2,221.12		000203		2,221.12
01355	I.C.M.A. EMPLOYEE RETIREMENT	D	6/19/2020	1,705.00		000204		
	I-37106142020 EMPLOYEE RETIREMENT	D	6/19/2020	316.26		000204		
	I-37206142020 ICMA - 2.5% CONT	D	6/19/2020	205.77		000204		
	I-37306142020 ICMA - 3%	D	6/19/2020	1,044.91		000204		3,271.94
01620	KANSAS WITHHOLDING TAX KANSAS STATE W/H TAX	D	6/19/2020	2,770.05		000205		2,770.05

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
01615	KPERS							
I-31 06142020	KPERS	D	6/19/2020	6,102.43		000206		
I-31206142020	KPERS-TR2	D	6/19/2020	1,598.28		000206		
I-31306142020	KPERS-TR3	D	6/19/2020	2,261.91		000206		
I-31I06142020	K-INSUR.MORATORIUM	D	6/19/2020	681.93		000206		10,644.55
05605	AFLAC							
I-40 06142020	AFLAC	R	6/19/2020	112.55		063560		
I-41 06142020	AFLAC	R	6/19/2020	26.07		063560		
I-41206142020	AFLAC EMPLOYER PAID	R	6/19/2020	28.56		063560		167.18
05605	AFLAC							
I-40 05312020	AFLAC	R	6/19/2020	112.55		063561		
I-41 05312020	AFLAC	R	6/19/2020	26.07		063561		
I-41205312020	AFLAC EMPLOYER PAID	R	6/19/2020	28.56		063561		167.18

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	2	334.36	0.00	334.36
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	12	70,944.51	0.00	70,944.51
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS 0.00		
		VOID CREDITS 0.00	0.00	0.00

TOTAL ERRORS: 0

VENDOR SET: 01 BANK: PR TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
	14	71,278.87	0.00	71,278.87
BANK: PR TOTALS:	14	71,278.87	0.00	71,278.87
REPORT TOTALS:	137	374,463.82	0.00	374,463.82

SELECTION CRITERIA

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VENDOR SET: 01-CITY OF HESSTON  
VENDOR: ALL  
BANK CODES: All  
FUNDS: All

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CHECK SELECTION

CHECK RANGE: 000000 THRU 999999  
DATE RANGE: 6/01/2020 THRU 6/30/2020  
CHECK AMOUNT RANGE: 0.00 THRU 999,999,999.99  
INCLUDE ALL VOIDS: YES

---

PRINT OPTIONS

SEQUENCE: CHECK NUMBER

PRINT TRANSACTIONS: YES  
PRINT G/L: NO  
UNPOSTED ONLY: NO  
EXCLUDE UNPOSTED: NO  
MANUAL ONLY: NO  
STUB COMMENTS: NO  
REPORT FOOTER: NO  
CHECK STATUS: NO  
PRINT STATUS: \* - All

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# CITY OF HESSTON



## MONTHLY FINANCIAL STATEMENT

For the Sixth Month Ended  
June 30, 2020

**CITY OF HESSTON**

**Monthly Financial Statement  
For the Sixth Month Ended June 30, 2020**

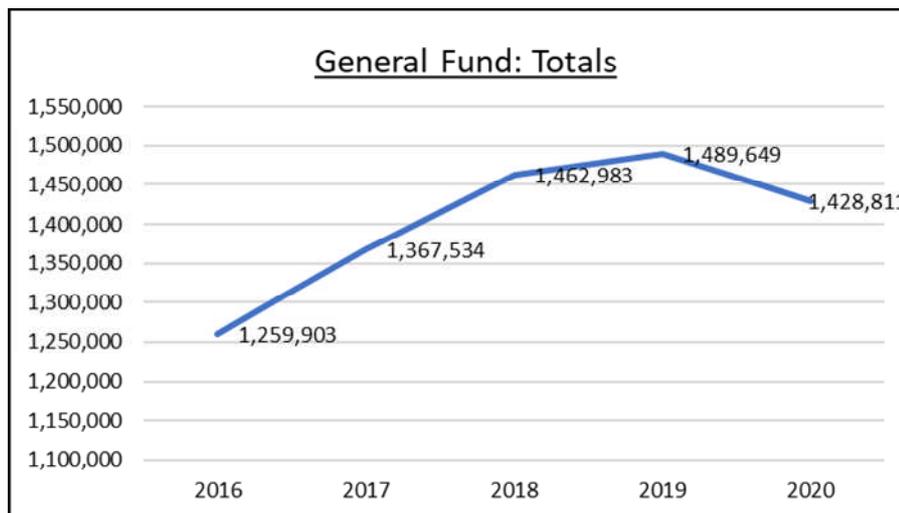
**EXECUTIVE SUMMARY**

**Pooled Cash and Debt (Exhibit I)** – The City’s total pooled cash position is approximately \$11.2 million. The City’s debt of \$12.8 million is made up of four G.O. Bonds that are paid primarily through special assessments, two PBC Bonds for the library building and the recreation project, the golf cart lease-purchase, two golf cart grounds equipment lease-purchases and a revolving loan for the wastewater treatment plant upgrades. The indebtedness table on Exhibit I shows the retirement of the 2009 bonds and the newly added 2020 GO Bonds that occurred in May. It has also been updated to show the refinancing of the 2010 PBC Bonds and the issuance of 2020 PBC Bonds.

**Operating Expenses to Budget (Exhibit I)** – All funds are within budget for the first six months of the year except for the Bond & Interest Fund and the PBC Fund. Both funds were involved in the accounting of the two refinances we did this year. These funds will be amended at the June 13<sup>th</sup> Council Meeting.

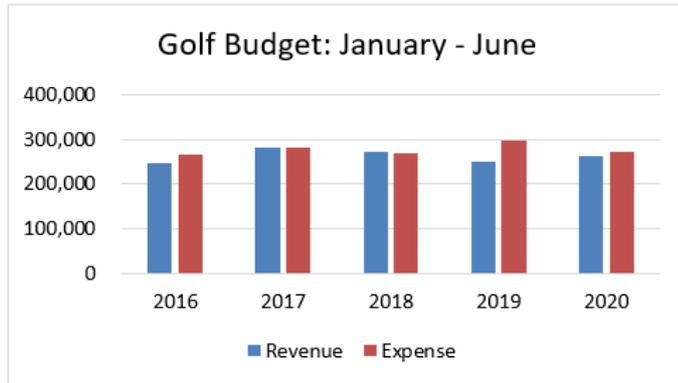
**The General Fund (Exhibit II)** – The following is a General Fund analysis of certain revenue categories from Jan – June for years 2016-2020. The change in revenue is primarily the result of lower interest rate of return on pooled chase balances.

General Fund	2016	2017	2018	2019	2020
Property Tax	687,691	760,025	808,769	819,983	840,610
16/20 Vehicle Tax	255	171	214	125	193
Delinquent Tax	3,870	4,283	3,819	2,546	2,256
RV Vehicle Tax	735	678	338	372	374
Motor Vehicle Tax	45,353	41,085	44,465	49,263	46,845
Local Sales Tax	298,673	325,349	322,850	314,021	315,836
Franchise Taxes	202,780	194,657	199,293	180,668	184,145
Building Permits	2,840	5,600	2,545	4,397	2,700
Shelter House Fees	4,645	4,720	4,810	5,045	1,840
Interest on Investments	13,061	30,966	75,881	113,230	34,012
<b>Total</b>	<b>1,259,903</b>	<b>1,367,534</b>	<b>1,462,983</b>	<b>1,489,649</b>	<b>1,428,811</b>
<i>Change</i>		8.5%	7.0%	1.8%	-4.1%

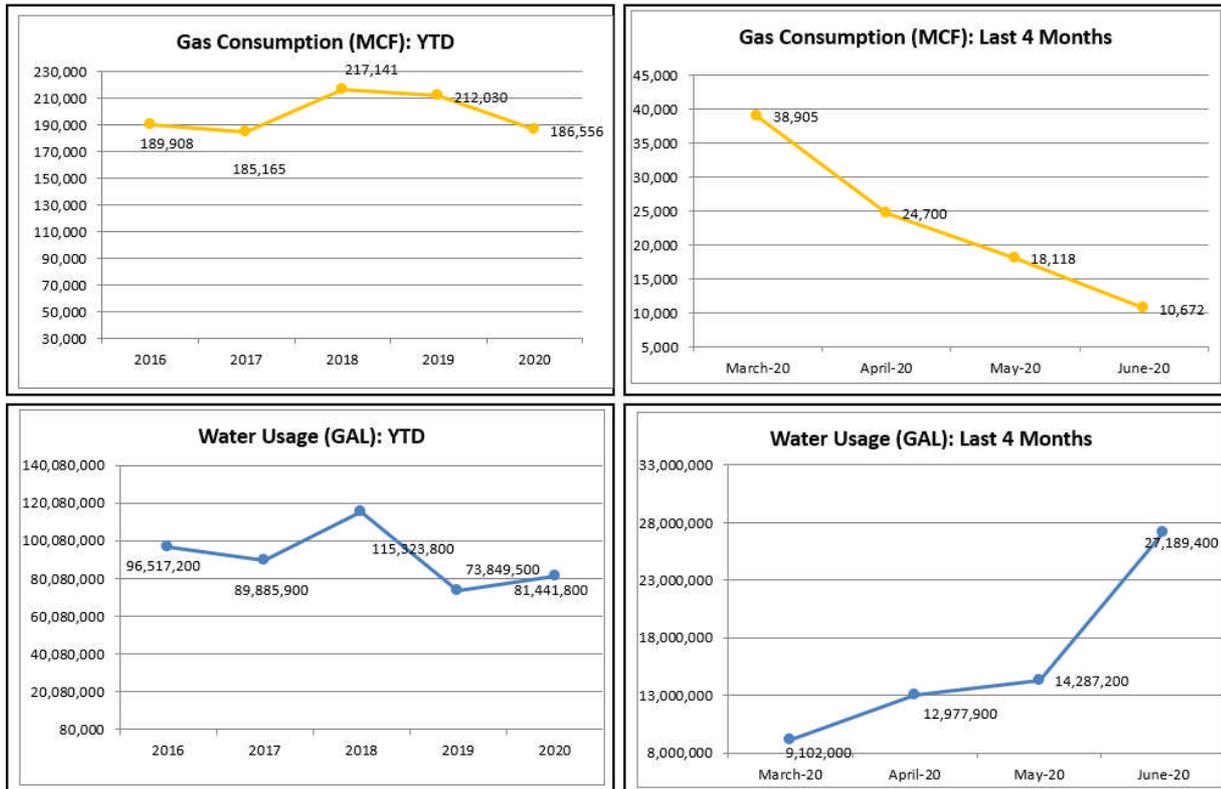


**Golf Fund (Exhibit III)** – The following is a 5-year comparison of Golf Course activity:

Golf Course			
Current Month - YTD Comparison			
Year	Revenue	Expense	Rev. vs. Exp
2016	246,784	266,741	(19,957)
2017	280,477	281,041	(563)
2018	271,365	269,344	2,021
2019	250,165	296,854	(46,689)
2020	263,512	272,183	(8,671)



**Utility Operations (Exhibit IV - IX)** – The following graphs shows comparisons of gas and water usage year-to-date over the last 5 years. It also shows gas and water usage over the last 5 months. Both gas and water sales are down this year compared to previous years. Overall, Utility revenue is down 18% compared to this time last year. This can be attributed primarily to gas and water usage based on annual seasonal differences.



**Economic Development & Revolving Loan (Exhibit IX)** – The Revolving Loan fund has a balance of \$186,080 available for new loans. There is currently a moratorium on this program.

**Transient Guest Tax (Exhibit XI)** – No comments.

**PBC, Land Bank, Business Utility Grants (Exhibit XII)** – The Business Utility Grant Fund was added to this section of the financial statements. In April the \$5K City portion of the grant was added to the fund as revenue. In May the \$5K Community Foundation grant was received. Business Utility Grant Assistance was provided in the amount of \$6,454 that went to 8 Hesston businesses.

**CITY OF HESSTON  
POOLED CASH  
As of June 30, 2020**

	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
01 - General	1,415,210	310,696	1,725,906
Unreconciled Claim on Cash	0	0	0
02 - Library	2,791	(11,916)	(9,125)
03 - Library Maintenance	22,470	0	22,470
04 - Special Street & Highway	449,821	0	449,821
06 - Golf	64,180	32,590	96,770
07 - Ambulance (EMS)	116,196	(6,590)	109,606
08 - Community Service Program	76,646	8,976	85,622
09 - Bond & Interest	277,394	102,989	380,383
12 - Utility	3,419,015	62,702	3,481,716
13 - Utility Maintenance Reserve	1,119,939	0	1,119,939
27 - Construction	566,066	0	566,066
30 - Capital Improvement	1,390,801	(346)	1,390,455
31 - Transient Guest Tax	0	0	0
33 - Economic Development	45,402	0	45,402
34 - Golf Maintenance Reserve	44,244	0	44,244
38 - Special Law Enforcement	0	0	0
42 - Fire Equipment Tax	528,591	20,099	548,690
45 - Equipment Reserve	917,355	(17,671)	899,684
46 - Special Parks	2,205	4	2,209
47 - Utility Deposits	55,430	960	56,390
48 - Gift Certificates (Golf)	9,129	424	9,553
50 - Revolving Loan Fund	186,080	0	186,080
55 - PBC	67,623	(49,932)	17,691
56 - HLB	22,682	(2,063)	20,619
65 - Business Utility Support	3,546	0	3,546
<b>TOTAL CLAIM ON CASH</b>	<u>10,802,815</u>	<u>450,921</u>	<u>11,253,736</u>

**EXPENSE COMPARISON OF ACTUAL TO BUDGET  
For the Sixth Month Ended June 30, 2020**

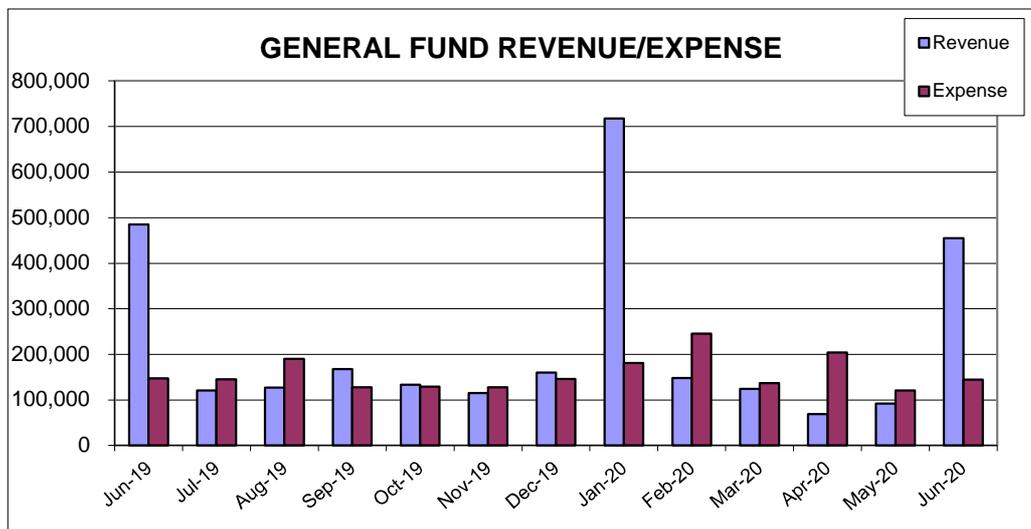
FUND	ANNUAL BUDGET	CURRENT MONTH	YTD ACTUAL	% OF BUDGET	AVAILABLE BUDGET
01 - General	2,231,377	144,760	909,502	40.8%	1,321,875
02 - Library (Appropriations)	236,679	83,141	206,383	87.2%	30,296
03 - Library Maintenance		0	0		
04 - Special Street & Highway	225,000	0	13,230	5.9%	211,770
06 - Golf	623,854	42,564	272,285	43.6%	351,569
07 - Ambulance (EMS)	400,826	22,278	177,816	44.4%	223,010
08 - Community Service Program	25,000	0	8,343	33.4%	16,657
<b>09 - Bond &amp; Interest</b>	<b>640,180</b>	<b>78,614</b>	<b>1,383,139</b>	<b>216.1%</b>	<b>(742,959)</b>
12 - Utility	3,109,122	142,114	1,248,940	40.2%	1,860,182
13 - Utility Maintenance Reserve		0	16,917		
27 - Construction		0	52,686		
30 - Capital Improvement		346	191,779		
31 - Transient Guest Tax	35,000	0	13,186	37.7%	21,814
33 - Economic Development	8,500	0	5,720	67.3%	2,780
34 - Golf Maintenance Reserve		0	35,230		
38 - Special Law Enforcement		0	0		
42 - Fire Equipment Tax	0	0	0	0.0%	0
45 - Equipment Reserve		17,671	238,135		
46 - Special Parks	1,189	0	0	0.0%	1,189
50 - Revolving Loan Fund		0	0		
<b>55 - PBC (Library Bldg. Payment)</b>	<b>65,083</b>	<b>599,645</b>	<b>612,186</b>	<b>940.6%</b>	<b>(547,103)</b>
56 - Hesston Land Bank	18,885	2,063	2,093	11.1%	16,792
65 - Business Utility Grant	0	0	6,454	0.0%	(6,454)
<b>TOTAL EXPENSES</b>	<u>7,620,695</u>	<u>1,133,197</u>	<u>5,394,023</u>	<u>63.5%</u>	<u>2,751,080</u>
			Standard	50.0%	

**INDEBTEDNESS  
As of June 30, 2020**

General Obligation Bonds	4,890,000
PBC Bonds - Library Building	560,000
PBC Bonds - Rec. Project	4,940,000
Temporary Notes	-
Lease Purchase Agreements	166,753
WWTP Loan	2,296,908
<b>TOTAL INDEBTEDNESS</b>	<u>12,853,661</u>

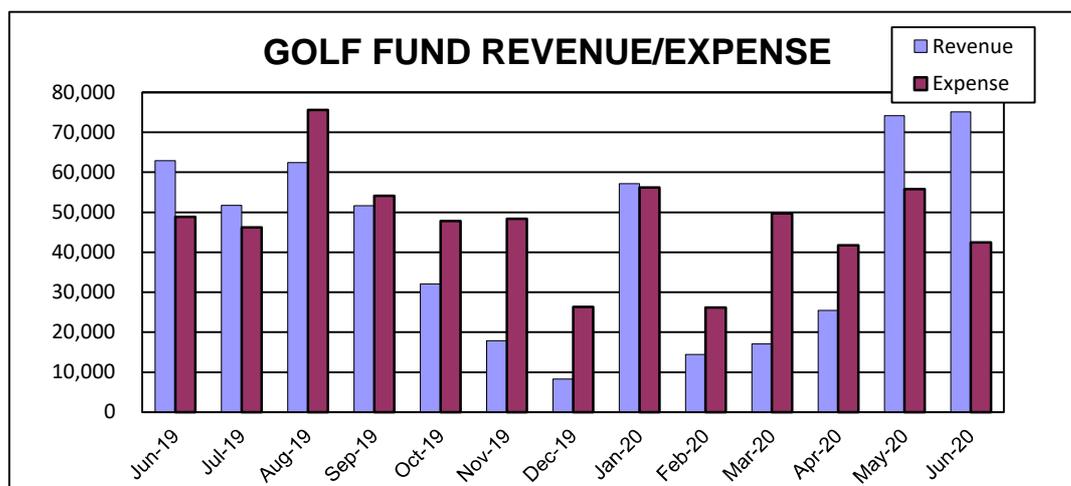
**CITY OF HESSTON**  
**GENERAL FUND COMPARISON OF ACTUAL TO BUDGET**  
**For the Sixth Month Ended June 30, 2020**

<b>ACCOUNT</b>	<b>ANNUAL BUDGET</b>	<b>CURRENT MONTH</b>	<b>YTD ACTUAL</b>	<b>% OF BUDGET</b>	<b>AVAILABLE BUDGET</b>
<b>REVENUE:</b>					
Property Tax	902,822	328,654	842,867	93.4%	59,955
Motor Vehicle Taxes	111,828	29,947	47,413	42.4%	64,415
Local Sales Tax	650,000	55,939	315,836	48.6%	334,164
Franchise Taxes	415,000	31,481	184,146	44.4%	230,854
Court Fees & Costs	43,400	2,191	16,819	38.8%	26,581
Interest on Investments	200,000	1,418	34,013	17.0%	165,987
Lease Revenue	37,057	235	10,480	28.3%	26,577
Fees	24,100	1,797	6,985	29.0%	17,115
Miscellaneous Income	24,312	1,942	3,566	14.7%	20,746
Reimbursements	50,000	1,250	20,328	40.7%	29,672
Intra Fund Transfers	0	0	0	0.0%	0
<b>TOTAL REVENUE</b>	<b>2,458,519</b>	<b>454,851</b>	<b>1,482,453</b>	<b>60.3%</b>	<b>976,066</b>
<b>EXPENDITURES:</b>					
Administration	153,730	16,634	90,820	59.1%	62,910
Police	818,548	63,628	406,060	49.6%	412,488
Street	259,579	19,238	133,368	51.4%	126,211
Fire	179,245	11,132	78,172	43.6%	101,073
Parks	246,075	15,637	110,231	44.8%	135,844
Municipal Court	46,300	8,132	23,503	50.8%	22,797
Lease Purchase	25,509	0	0	0.0%	25,509
Transfers	295,083	0	0	0.0%	295,083
Other Expenses	207,308	10,359	67,348	32.5%	139,960
<b>TOTAL EXPENSES</b>	<b>2,231,377</b>	<b>144,760</b>	<b>909,502</b>	<b>40.8%</b>	<b>1,321,875</b>
<b>NET GAIN/(LOSS)</b>	<b>227,142</b>	<b>310,091</b>	<b>572,952</b>		<b>(345,810)</b>

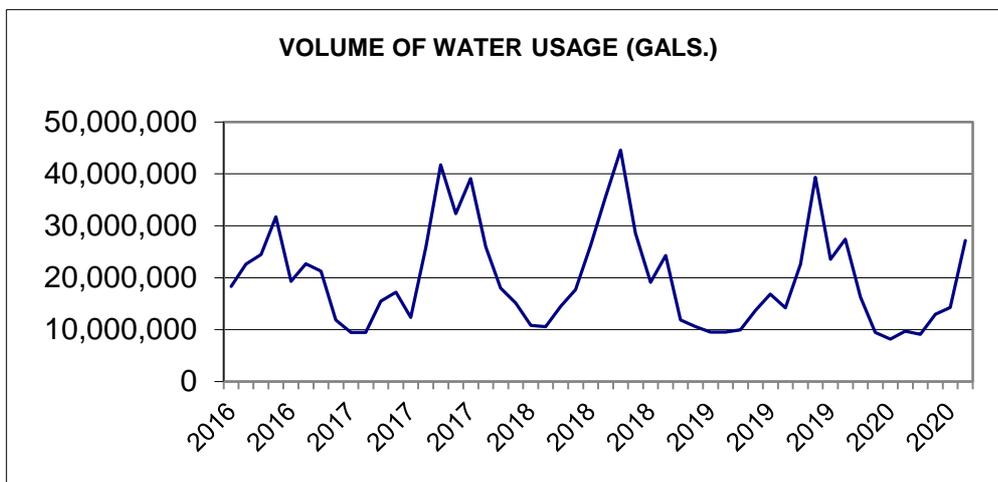
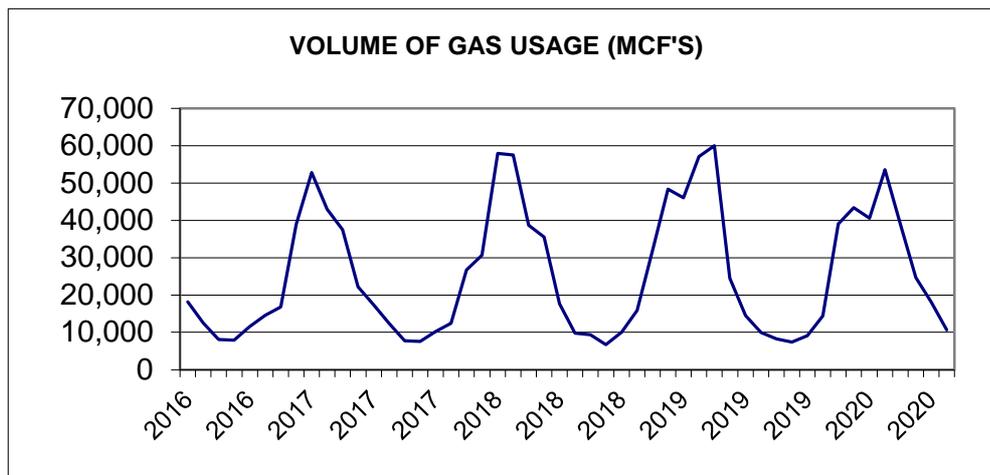
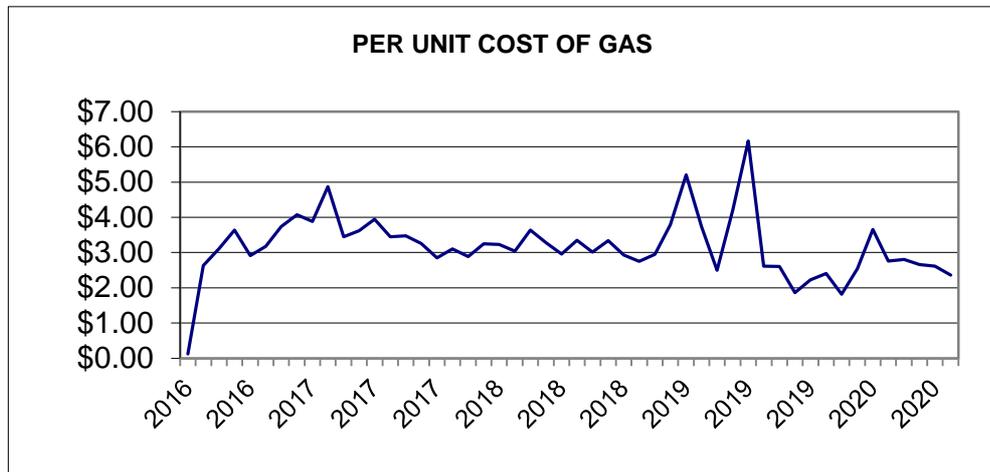


**CITY OF HESSTON**  
**GOLF FUND COMPARISON OF ACTUAL TO BUDGET**  
For the Sixth Month Ended June 30, 2020

ACCOUNT	ANNUAL BUDGET	CURRENT MONTH	YTD ACTUAL	% OF BUDGET	AVAILABLE BUDGET
<b>REVENUE:</b>					
Green Fees	120,000	24,564	82,816	69.0%	37,184
Golf Cart Fee	116,000	19,315	70,024	60.4%	45,976
Commission Golf Lessons	0	200	380	0.0%	(380)
Practice Facility	11,000	1,370	6,842	62.2%	4,158
Banquet Room Rental	0	0	0	0.0%	0
Miscellaneous	4,000	126	1,931	48.3%	2,069
Tournament Fees	50,000	7,657	8,128	16.3%	41,872
Membership Fees	65,000	4,647	61,507	94.6%	3,493
Concessions	85,000	10,494	20,194	23.8%	64,806
Golf Shop Sales	46,000	6,781	11,504	25.0%	34,496
Reimbursements	0	0	187	0.0%	(187)
<b>TOTAL REVENUE</b>	<b>497,000</b>	<b>75,154</b>	<b>263,512</b>	<b>53.0%</b>	<b>233,488</b>
<b>EXPENDITURES:</b>					
Personnel	267,486	24,258	112,248	42.0%	155,238
Contractual Services	87,500	3,415	49,629	56.7%	37,871
Commodities	180,750	8,387	61,426	34.0%	119,324
Capital Outlay	88,118	5,626	47,917	54.4%	40,201
Reimbursement	0	878	1,064	0.0%	(1,064)
<b>TOTAL EXPENDITURES</b>	<b>623,854</b>	<b>42,564</b>	<b>272,285</b>	<b>43.6%</b>	<b>351,569</b>
<b>Net Bef. Franchise Fees</b>	<b>(126,854)</b>	<b>32,590</b>	<b>(8,773)</b>	<b>0</b>	<b>(118,081)</b>
Add: Transfer	127,000	0	0		127,000
<b>NET GAIN/(LOSS)</b>	<b>146</b>	<b>32,590</b>	<b>(8,773)</b>	<b>0.0%</b>	<b>8,919</b>

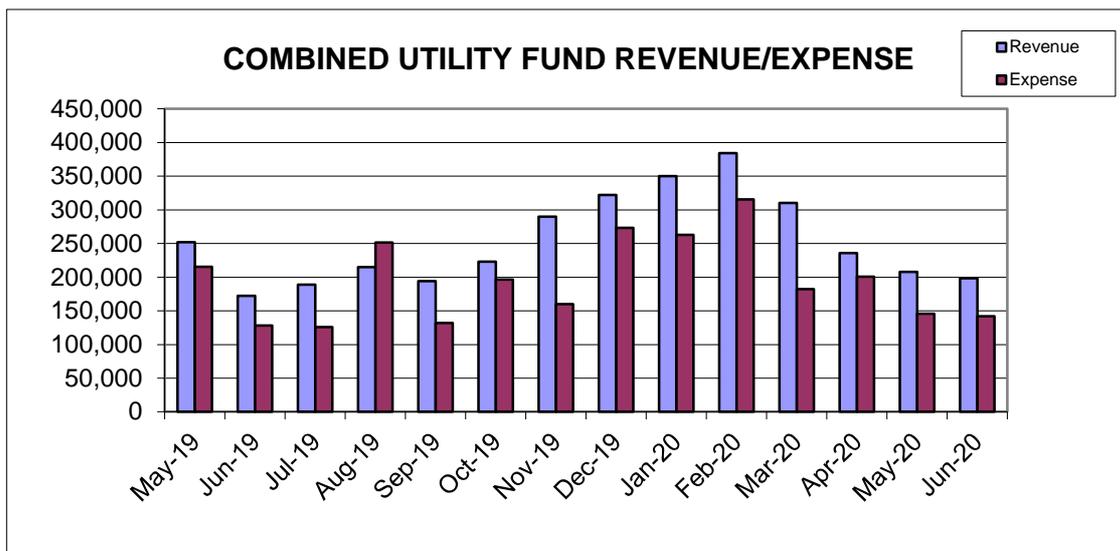


**HISTORICAL UTILITY INFORMATION**  
As of June 30, 2020



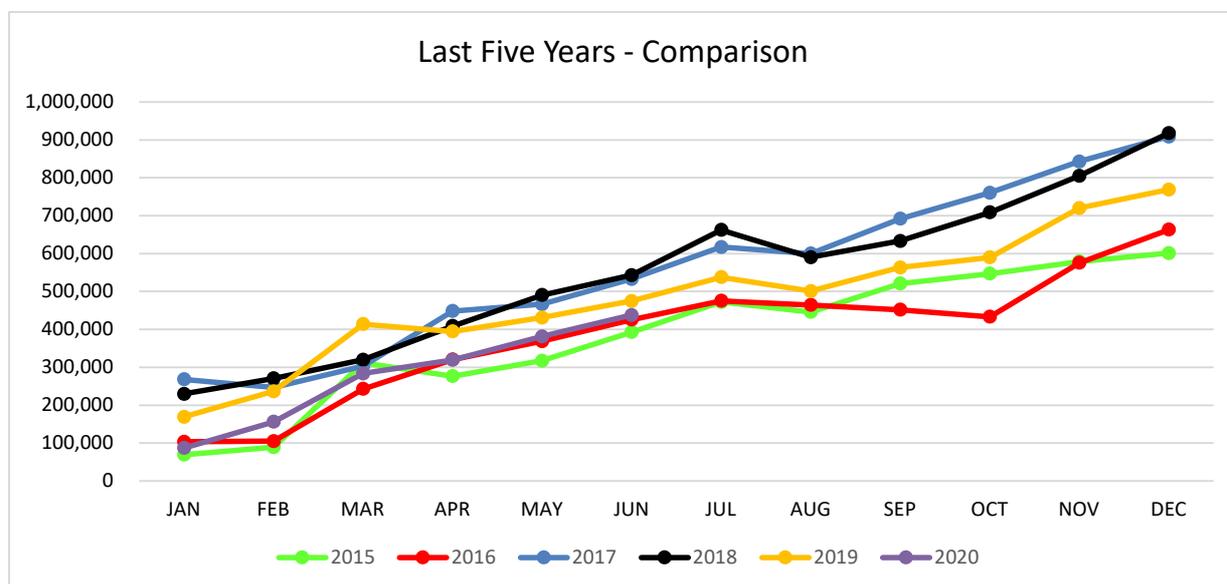
**CITY OF HESSTON**  
**COMBINED UTILITY FUND COMPARISON OF ACTUAL TO BUDGET**  
**For the Sixth Month Ended June 30, 2020**

<u>ACCOUNT</u>	<u>ANNUAL BUDGET</u>	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>% OF BUDGET</u>	<u>AVAILABLE BUDGET</u>
<b><u>GAS</u></b>					
Revenue	1,739,000	54,311	980,628	56.4%	758,372
Expenditures	1,633,556	55,710	642,774	39.3%	990,782
<b>NET GAIN/(LOSS)</b>	<b>105,444</b>	<b>(1,399)</b>	<b>337,853</b>	<b>320.4%</b>	<b>(232,409)</b>
<b><u>WATER</u></b>					
Revenue	639,000	65,036	225,085	35.2%	413,915
Expenditures	636,104	37,633	236,463	37.2%	399,641
<b>NET GAIN/(LOSS)</b>	<b>2,896</b>	<b>27,403</b>	<b>(11,377)</b>	<b>-392.9%</b>	<b>14,273</b>
<b><u>SEWER</u></b>					
Revenue	764,000	62,524	380,958	49.9%	383,042
Expenditures	649,312	32,549	288,150	44.4%	361,162
<b>NET GAIN/(LOSS)</b>	<b>114,688</b>	<b>29,975</b>	<b>92,808</b>	<b>80.9%</b>	<b>21,880</b>
<b><u>REFUSE</u></b>					
Revenue	196,000	16,695	99,839	50.9%	96,161
Expenditures	190,150	16,222	81,553	42.9%	108,597
<b>NET GAIN/(LOSS)</b>	<b>5,850</b>	<b>473</b>	<b>18,286</b>	<b>312.6%</b>	<b>(12,436)</b>
<b><u>COMBINED FUND</u></b>					
Revenue	3,338,000	198,567	1,686,510	50.5%	1,651,490
Expenditures	3,109,122	142,114	1,248,940	40.2%	1,860,182
<b>NET GAIN/(LOSS)</b>	<b>228,878</b>	<b>56,453</b>	<b>437,570</b>	<b>191.2%</b>	<b>(208,692)</b>



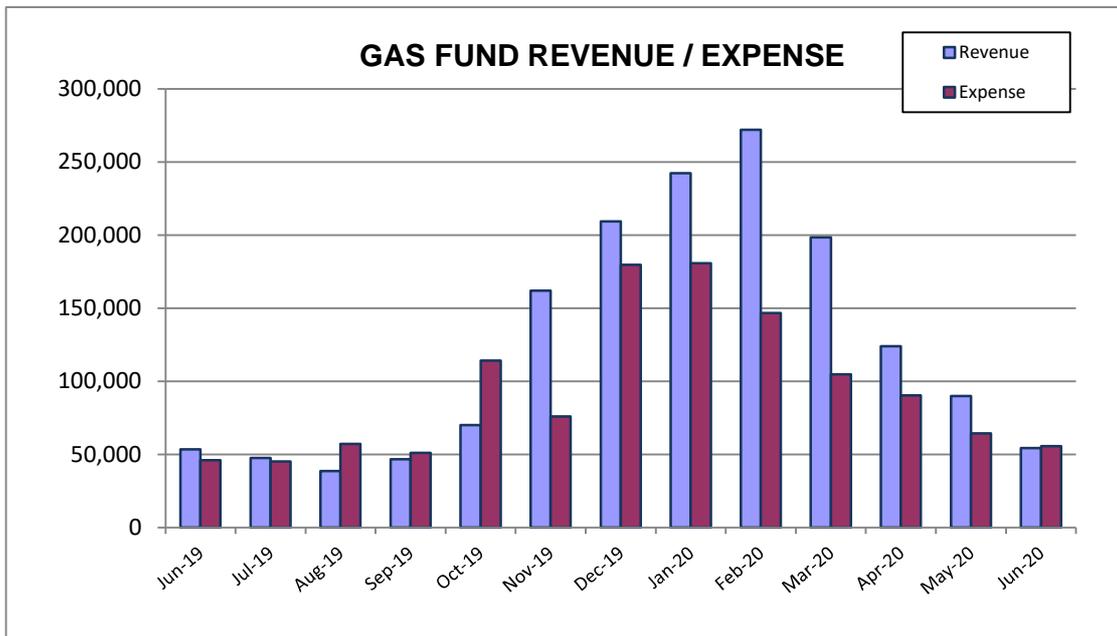
### Utilities: Revenue over / (under) Expense

	2014	2015	2016	2017	2018	2019	2020
JAN	287,054	69,479	103,588	268,310	229,858	169,068	87,092
FEB	523,370	89,260	105,170	246,697	270,632	236,442	156,022
MAR	744,597	311,446	242,869	303,165	319,855	413,590	283,871
APR	816,747	276,496	320,438	448,385	408,811	394,638	319,556
MAY	747,068	317,442	368,749	466,463	490,443	430,999	381,414
JUN	822,929	392,735	425,627	532,825	542,898	474,762	437,570
JUL	900,779	472,495	475,320	617,006	662,021	537,517	0
AUG	986,012	445,584	464,355	599,973	590,399	501,057	0
SEP	1,073,394	520,844	451,480	691,684	633,244	563,220	0
OCT	1,105,724	546,762	433,275	760,301	708,449	589,865	0
NOV	1,120,085	578,976	575,301	842,849	805,091	719,774	0
DEC	1,155,029	600,932	662,867	908,409	917,580	768,607	0



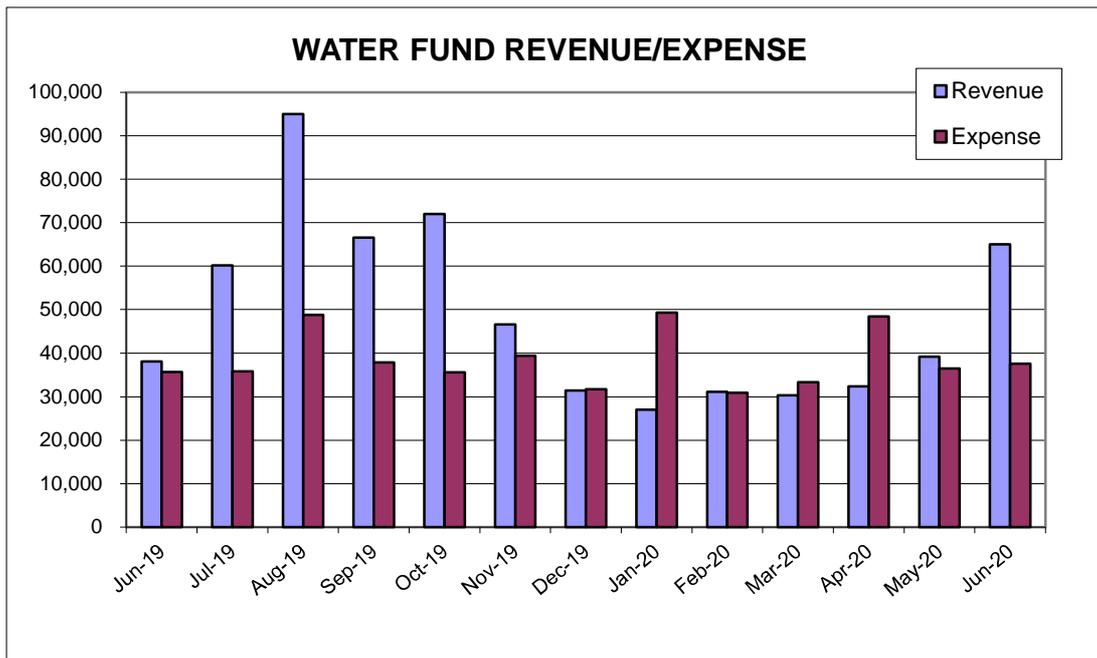
**CITY OF HESSTON**  
**GAS COMPARISON OF ACTUAL TO BUDGET**  
**For the Sixth Month Ended June 30, 2020**

<u>ACCOUNT</u>	<u>ANNUAL BUDGET</u>	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>% OF BUDGET</u>	<u>AVAILABLE BUDGET</u>
<b>REVENUE:</b>					
Gas Fees & Sales	1,739,000	54,311	980,628	56.4%	758,372
Less: Gas Purchases	1,000,000	20,723	434,688	43.5%	565,312
<b>NET GAS MARGIN</b>	<b>739,000</b>	<b>33,588</b>	<b>545,939</b>	<b>73.9%</b>	<b>193,061</b>
<b>EXPENDITURES:</b>					
Personnel	338,556	23,329	151,801	44.8%	186,755
Contractual	52,500	9,727	39,245	74.8%	13,255
Commodities	23,000	1,541	9,501	41.3%	13,499
Capital Outlay	11,000	390	7,540	68.5%	3,460
Reimbursements	0	0	0	0.0%	0
Transfers	208,500	0	0	0.0%	208,500
<b>TOTAL EXPENDITURES</b>	<b>633,556</b>	<b>34,987</b>	<b>208,086</b>	<b>32.8%</b>	<b>425,470</b>
<b>NET GAIN/(LOSS)</b>	<b>105,444</b>	<b>(1,399)</b>	<b>337,853</b>	<b>31.2%</b>	<b>(232,409)</b>



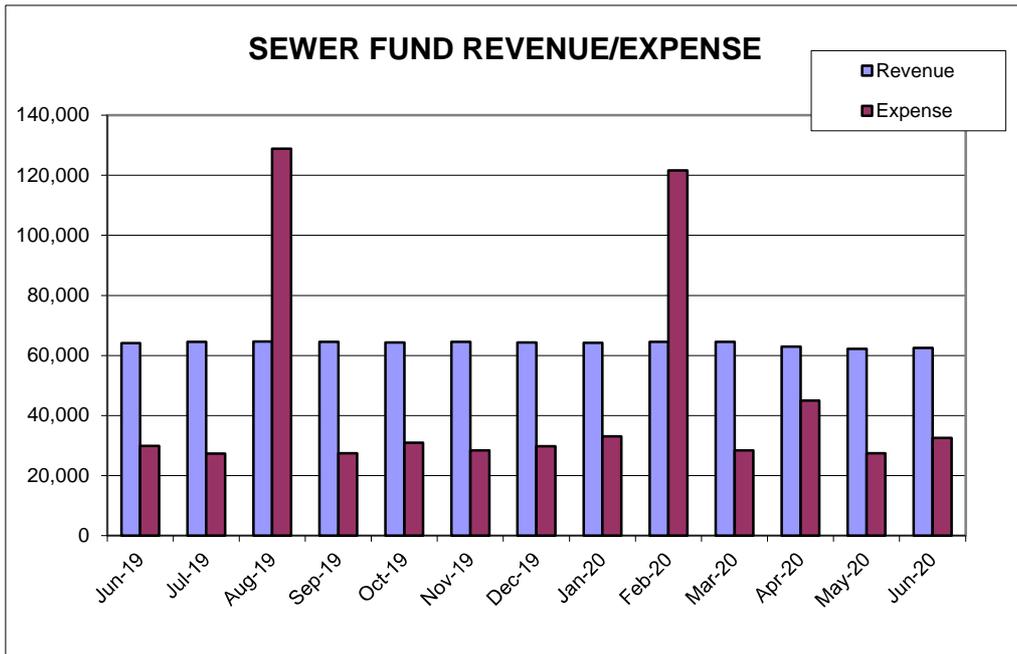
**CITY OF HESSTON**  
**WATER COMPARISON OF ACTUAL TO BUDGET**  
**For the Sixth Month Ended June 30, 2020**

<u>ACCOUNT</u>	<u>ANNUAL BUDGET</u>	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>% OF BUDGET</u>	<u>AVAILABLE BUDGET</u>
<b>REVENUE:</b>					
Water Fees & Sales	639,000	65,036	225,085	35.2%	413,915
<b>EXPENDITURES:</b>					
Personnel	339,669	23,210	152,093	44.8%	187,576
Contractual	124,450	11,789	67,914	54.6%	56,536
Commodities	43,500	2,635	13,152	30.2%	30,348
Capital Outlay	10,000	0	3,303	33.0%	6,697
Reimbursements	0	0	0	0.0%	0
Transfers	118,485	0	0	0.0%	118,485
<b>TOTAL EXPENDITURES</b>	<b>636,104</b>	<b>37,633</b>	<b>236,463</b>	<b>37.2%</b>	<b>399,641</b>
<b>NET GAIN/(LOSS)</b>	<b>2,896</b>	<b>27,403</b>	<b>(11,377)</b>	<b>-25.5%</b>	<b>14,273</b>



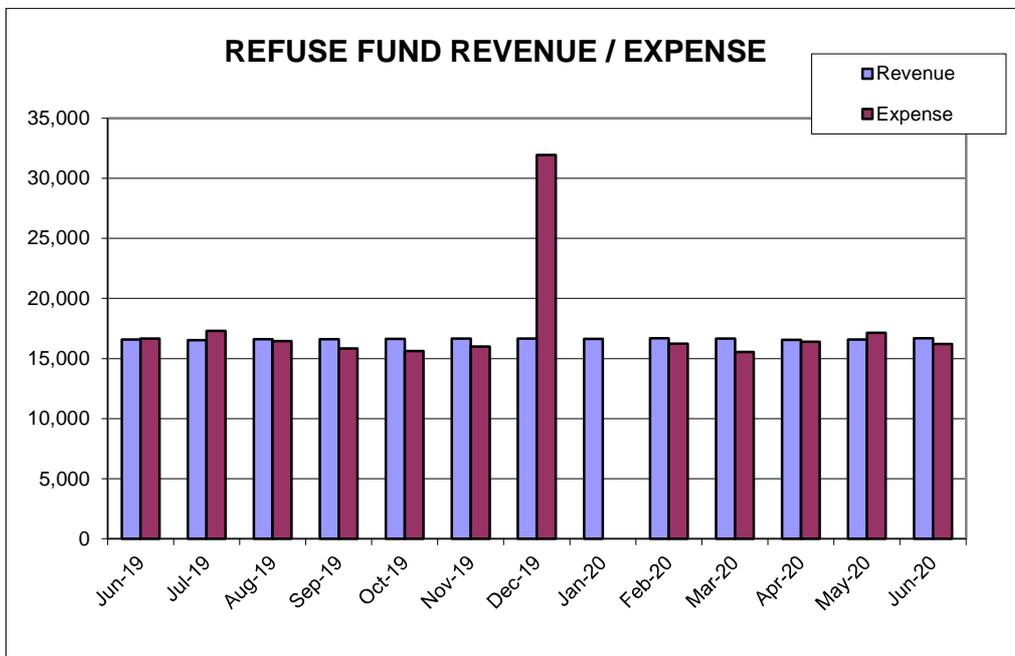
**CITY OF HESSTON**  
**SEWER COMPARISON OF ACTUAL TO BUDGET**  
**For the Sixth Month Ended June 30, 2020**

<u>ACCOUNT</u>	<u>ANNUAL BUDGET</u>	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>% OF BUDGET</u>	<u>AVAILABLE BUDGET</u>
<b>REVENUE:</b>					
Sewer Fees & Sales	764,000	62,524	380,958	49.9%	383,042
<b>EXPENDITURES:</b>					
Personnel	234,828	18,908	117,429	50.0%	117,399
Contractual	142,650	12,167	67,682	47.4%	74,968
Commodities	22,980	1,117	7,166	31.2%	15,814
Capital Outlay	185,354	0	92,677	50.0%	92,677
Reimbursements	0	356	3,196	0.0%	(3,196)
Transfers	63,500	0	0	0.0%	63,500
<b>TOAL EXPENDITURES</b>	<b>649,312</b>	<b>32,549</b>	<b>288,150</b>	<b>44.4%</b>	<b>361,162</b>
<b>NET GAIN/(LOSS)</b>	<b>114,688</b>	<b>29,975</b>	<b>92,808</b>	<b>80.9%</b>	<b>21,880</b>



**CITY OF HESSTON**  
**REFUSE COMPARISON OF ACTUAL TO BUDGET**  
 For the Sixth Month Ended June 30, 2020

<u>ACCOUNT</u>	<u>ANNUAL BUDGET</u>	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>% OF BUDGET</u>	<u>AVAILABLE BUDGET</u>
<b>REVENUE:</b>					
Refuse Fees & Sales	196,000	16,695	99,839	50.9%	96,161
<b>EXPENDITURES:</b>					
Contractual	190,150	16,222	81,553	42.9%	108,597
Transfers	0	0	0	0.0%	0
<b>TOAL EXPENDITURES</b>	<b>190,150</b>	<b>16,222</b>	<b>81,553</b>	<b>42.9%</b>	<b>108,597</b>
<b>NET GAIN/(LOSS)</b>	<b>5,850</b>	<b>473</b>	<b>18,286</b>	<b>312.6%</b>	<b>(12,436)</b>



**CITY OF HESSTON**  
**ECONOMIC DEVELOPMENT COMPARISON OF ACTUAL TO BUDGET**  
**For the Sixth Month Ended June 30, 2020**

<b>ACCOUNT</b>	<b>ANNUAL BUDGET</b>	<b>CURRENT MONTH</b>	<b>YTD TOTAL</b>	<b>% OF BUDGET</b>	<b>AVAILABLE BUDGET</b>
<b>REVENUE:</b>					
Transfer From Utilities	20,000	0	0	0.0%	20,000
<b>TOTAL REVENUE</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>20,000</b>
<b>EXPENDITURES:</b>					
Contractual Services*	7,500	0	4,597	61.3%	2,903
Commodities (33-501-315)	1,000	0	1,123	112.3%	(123)
Capital Outlay (33-501-401)	0	0	0	0.0%	0
Reimbursements	0	0	0	0.0%	0
Transfer to Transient Guest Tax (33-501-600)	0	0	0	0.0%	0
<b>TOTAL EXPENDITURES</b>	<b>8,500</b>	<b>0</b>	<b>5,720</b>	<b>67.3%</b>	<b>2,780</b>
<b>NET GAIN / (DEFICIT)</b>	<b>11,500</b>	<b>0</b>	<b>(5,720)</b>		<b>17,220</b>

\* The housing incentive expenditure is included in the Economic Development Contractual Services line item. This line includes:  
(33-501-205), (33-501-207), (33-501-219), (33-501-228)

<b>HOUSING INCENTIVE PROGRAM (33-501-220)</b>	<b>5,000</b>	<b>0</b>	<b>3,000</b>	<b>60.0%</b>	<b>2,000</b>
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**Note:** Housing Incentive Program activity includes incentives paid as well as those committed, but unpaid.

**REVOLVING LOAN PROGRAM**  
**As of June 30, 2020**

<b>ACCOUNT</b>	<b>BALANCE 1/1/19</b>	<b>CURRENT MONTH</b>	<b>YTD TOTAL</b>	<b>BALANCE YTD</b>
Weaver Grocers	75,296	0	0	75,296
<b>TOTAL</b>	<b>75,296</b>	<b>0</b>	<b>0</b>	<b>75,296</b>
<b>Available Funds</b>	<b>186,080</b>			

**CITY OF HESSTON**  
**TRANSIENT GUEST TAX COMPARISON OF ACTUAL TO BUDGET**  
**For the Sixth Month Ended June 30, 2020**

<b>ACCOUNT</b>	<b>ANNUAL BUDGET</b>	<b>CURRENT MONTH</b>	<b>YTD TOTAL</b>	<b>% OF BUDGET</b>	<b>AVAILABLE BUDGET</b>
<b>REVENUE:</b>					
Transient Guest Tax	35,000	0	13,186	37.7%	21,814
Transfer From Eco Devo	0	0	0	0.0%	0
<b>TOTAL REVENUE</b>	<b>35,000</b>	<b>0</b>	<b>13,186</b>	<b>0.0%</b>	<b>21,814</b>
<b>EXPENDITURES:</b>					
Contractual Services					
Transfer to Chamber/CVB	35,000	0	13,186	37.7%	21,814
Transfer to Eco. Devo	0	0	0	0.0%	0
<b>TOTAL EXPENDITURES</b>	<b>35,000</b>	<b>0</b>	<b>13,186</b>	<b>37.7%</b>	<b>21,814</b>
<b>NET GAIN / (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>

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

<b>ACCOUNT</b>	<b>ANNUAL BUDGET</b>	<b>CURRENT MONTH</b>	<b>YTD TOTAL</b>	<b>% OF BUDGET</b>	<b>AVAILABLE BUDGET</b>
<b>REVENUE:</b>					
Transfer from General Fund	65,083	0	0	0.0%	65,083
Bond Refinance Revenue	0	549,713	560,913	0.0%	0
<b>TOTAL REVENUE</b>	<b>65,083</b>	<b>549,713</b>	<b>560,913</b>	<b>861.8%</b>	<b>65,083</b>
<b>EXPENDITURES:</b>					
Library Bond Payment - Principal	40,000	565,000	565,000	1412.5%	(525,000)
Library Bond Payment - Interest	25,083	12,541	25,083	100.0%	1
Library Project - Cost of Issuance	0	22,104	22,104		
<b>TOTAL EXPENDITURES</b>	<b>65,083</b>	<b>599,645</b>	<b>612,186</b>	<b>15</b>	<b>(525,000)</b>
<b>NET GAIN / (DEFICIT)</b>	<b>0</b>	<b>(49,932)</b>	<b>(51,273)</b>		<b>590,083</b>

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

<b>ACCOUNT</b>	<b>ANNUAL BUDGET</b>	<b>CURRENT MONTH</b>	<b>YTD TOTAL</b>	<b>% OF BUDGET</b>	<b>AVAILABLE BUDGET</b>
<b>REVENUE:</b>					
Transfer from General	15,000	0	0	0.0%	0.0%
Land Sales	0	0	0	0.0%	0.0%
<b>TOTAL REVENUE</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0%</b>
<b>EXPENDITURES:</b>					
Legal Fees	5,000	0	0	0.0%	5,000
Utilities	2,500	0	0	0.0%	2,500
Taxes	4,500	0	0	0.0%	4,500
Specials	0	2,063	2,063	0.0%	(2,063)
Insurance	0	0	30	0.0%	(30)
Marketing	5,000	0	0	0.0%	5,000
Misc. Expense	1,885	0	0	0.0%	1,885
<b>TOTAL EXPENDITURES</b>	<b>18,885</b>	<b>2,063</b>	<b>2,093</b>	<b>11.1%</b>	<b>16,792</b>
<b>NET GAIN / (DEFICIT)</b>	<b>(3,885)</b>	<b>(2,063)</b>	<b>(2,093)</b>		<b>(16,792)</b>

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

<b>ACCOUNT</b>	<b>ANNUAL BUDGET</b>	<b>CURRENT MONTH</b>	<b>YTD TOTAL</b>	<b>% OF BUDGET</b>	<b>AVAILABLE BUDGET</b>
<b>REVENUE:</b>					
Transfer from Community Service	5,000	0	5,000	0.0%	0.0%
Grant from Community Foundation	5,000	0	5,000	0.0%	0.0%
<b>TOTAL REVENUE</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>0.0%</b>	<b>0.0%</b>
<b>EXPENDITURES:</b>					
Business Utility Grants	10,000	0	6,454	0.0%	3,546
<b>TOTAL EXPENDITURES</b>	<b>10,000</b>	<b>0</b>	<b>6,454</b>	<b>0.0%</b>	<b>3,546</b>
<b>NET GAIN / (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>3,546</b>		<b>(3,546)</b>

## Hesston Recreation Board Agenda

Date: 5.18.20

Time:11:30 am

Location:Zoom

Present:Skylar Hill, Kris White, Becky Tozier, Chad Fuqua, Blake Buhrman, Derek Roth (late)

1. Action: Call to order Kris White called the meeting to order at 11:30 am

2. Action Items:

- a. Adopt Agenda: Chad Fuqua motioned to adopt, no 2nd, passed 4-0
- b. Approve May 4 & May 11 Minutes: Chad Fuqua motioned to approve, Blake Buhrman 2nd, passed 4-0
- c. Approve Check register:

3. Employee Reports: None

4. Board Discussion: None

5. Report Items: Skylar reported that Rec Desk, the new online software, is live and they are running ActiveNet alongside for summer activities catalog. Patrons will need a new login/password for RecDesk.

COVID: Skylar reported that even with the Governor added phase 1.5, we are still on course for opening for scheduled summer rec activities on time, provided there are no additional delays or phasing added.

Aquatics Center: Pool filling is scheduled for Friday. Renee is willing to help. Newton Nitros asked for pool access for June on Monday, Wednesday and Thursdays from 7:30 to 9 PM. They do not need guards and would rent it for \$300 for a total of 18 hours. The Board inquired the number of kids participating, due to COVID restrictions and requested a Certificate of Liability to transfer risk.

Budget: Skylar presented some preliminary budget information including the value of 1mil to HRCE. The Board identified their primary goals to build a reserve to the agreed upon amount voted on January 22, 2020; HRCE is to carry 4 months operating expenses plus the annual payment for HRCE project loan in unencumbered cash. After we reach this goal we can reevaluate whether to operate with zero % or use excess funds to develop new events or provide more Free community opportunities for engagement.

6. Public Comment: None

7. Executive Session: Kris White requested Executive Session at 12:30 pm for 5 min with the Director to discuss non-elected personnel. Extended 5 minutes and came out at 12:40. Kris White requested an Executive Session at 12:40 for 5 min. Absent the Director to discuss non-elected personnel. Extended 10 minutes and came out of the executive session at 12:50.

8. Future Agenda Items: Next meetings will occur June1 at 11:30 am via Zoom and June 15 at 11:30 am.

Adjournment: Meeting adjourned at 12:51 pm

Hesston Recreation Special Meeting

Date: 6.5.20

Time: 11:30 am

Location: Zoom meeting

Present: Skylar Hill, Rebecca Tozier, Kris White, Chad Fuqua, Derek Roth, Blake Buhrman

1. Action: Call to order Kris White called the meeting to order at 11:30 am

2. Report Items: Skylar Hill sent 3 documents to Board Members for review. These were sent to Harvey County Department of Health for review and approval of summer operations. These covered operations, precautions, and sanitizing schedule for summer basketball league, summer baseball/softball, and the Aquatics Center plan. Currently the Harvey County phase out plan for COVID-19 is set to open with no restrictions limiting the number of people in one location on June 17; just two days after we begin summer sporting competition and open the Aquatics Center for business. The square footage of the pool deck and grass areas will allow for the current suggested social distancing restrictions without exceeding our current maximum occupancy. Therefore Skylar proposed that we open as of June 15 to all pool pass holders without restriction of occupancy or time limit of visit. After some discussion the Board Members responded with:

- a. They support opening the pool to all season pass holders without reservation, time limits or occupancy limits.
- b. Derek Roth proposed adding a punch pass for people within the district who would like to visit the pool but do not benefit from having a season pass. Skylar, Kelsey and the Board will review adding this at the next board meeting.
- c. Evening lap swim will be reevaluated if a significant demand arises.
- d. Pool parties will be reevaluated at the next Board Meeting.
- e. The Board requests that chemical spray ingredients be posted at public places; Aquatics Center, Ball diamonds, and gyms.

Further we have agreed to host swim meets on June 20 and July 11; Kelsey and Renee will address needs and potential spectator and swimmer flow to stay consistent with the future COVID restrictions or suggestions at that time. Skylar has sent a proposed contract to the Newton Nitros to use Hesston Aquatics Center for practice on Monday, Wednesday and Thursdays from 7:45 to 8:45 pm for the dates June 15 to July 16 for \$300 or a rental rate of \$20/hour. Skylar said the first draft of baseball/softball league games was sent last Tuesday, but then three teams withdrew. He sent a 2nd draft last night for approval to the League Directors. Skylar reported there are 12 girl and 7 boy summer league basketball teams and next week he will have training and scheduling for the summer staff umpires and score keepers.

3. Executive Session: Kris White requested executive session to discuss non-elected personnel without the Director. Skylar left the zoom meeting and we went into the executive session at 12:15 pm and extended 15 minutes, coming out of session at 12:35 pm.

Adjournment: Kris White adjourned meeting at 12:35 pm

## **BOARD OF DIRECTORS MEETING**

### **MINUTES**

*Wednesday, May 27, 2020, 4:00 p.m.*

*Zoom online meeting*

#### **In Attendance:**

Joe Turner, Ken Knepper, Ray Penner, Randy Hague, Karl Matlack, Ron Lang, Joel Gaeddert, Carl Harris, Anthony Swartzendruber, Pam Stevens, Dennis Travis, Kelly McElroy, Beth Shelton, Gary Denny, Ethan Reimer, John Waltner, Bryan Chapman and Megan Smith.

Absent: Bob Myer, Jason Jones, Dr. Jon Gering, Jeremy Ashby, Tony Wheeler, Stephanie Ashby, Mindy Budde, Gary Emery, Josh Durner, John Torline, Rod Kreie, and Scott Koehn,

#### **I. CALL TO ORDER & OPENING REMARKS**

President Karl Matlack called the Zoom meeting to order.

#### **II. MINUTES OF PREVIOUS MEETINGS**

The minutes of the March 25, 2020 and April 22, 2020 meeting were presented. Ray Penner motioned to accept the minutes as presented. Ken Knepper seconded. Motion carried.

#### **III. TREASURER'S REPORT**

The March and April financials were presented. Beth noted that marketing items with the logo were purchased for site selectors and project gift bags. Also, noted was the payment for the annual special speaker, Ron Kitchens and workman's comp insurance. Ron Lang made a motion to accept the March and April 2020 financials. Bryan Chapman seconded. Motion carried.

#### **IV. 2021 DRAFT BUDGET & REVIEW**

- a. Rod Kreie made a motion to approve the 2021 Budget as presented. Jason Jones seconded. Motion carried.

#### **V. PROJECT TURBO INCENTIVE DISCUSSION**

Beth explained to the group that Project Turbo needs a 40-acre rail served site. Beth submitted the BNSF site in Newton. Project Turbo makes towers for the wind industry. Project Turbo recently had a second site visit. Project Turbo is a 14-16 million capital investment with a pay scale of \$24 hours with benefits to build a 200,000 sq. ft. building. They are also looking at existing buildings in Texas. A group discussion from the board over incentives options.

- a. Carl Harris made a motion to offer an incentive package from the Harvey County EDC up to \$150,000 from the Board Appointed and cash reserves in the regular checking to be paid to the City of Newton for the incentive package. Rod Kreie seconded. Motion carried.

#### **VI. EDC ACTIVITY UPDATE**

Due to time restrictions Staff e-mailed activity reports to board.

#### **VII. New Business**

No New Business

#### **VIII. Old Business**

No old business

**IX. Adjourn**

Respectfully Submitted,

Jennifer Mueller

Business Retention Manager

Harvey County EDC

(316) 283-6033

[www.harveycoedc.org](http://www.harveycoedc.org)

#### Beth's Activity Report:

There were three new projects added to the project tracker in May. Project Aniram was sent to us from the new west coast Department of Commerce Representative. This project is aircraft production and testing and would create over 1000 jobs with an average wage listed of \$100,000. The client was looking for 30-80 acres at an airport industrial park or a location with the ability to develop a private runway. We submitted 70 acres at the airport, that does not have runway access but a taxiway could be developed. We were the only location in the region with a location for submittal. Project Capsule is also new and came to us from our North East Department of Commerce Representative. This is a bioscience and pharmaceutical manufacturing prospect looking for a rail served building or greenfield site (minimum of 100 acres). They are in the early stage of their site evaluation, but would like to make a decision by Q1 2021. This would create 500 jobs; wages were not provided. Project Turbo was also new in May and was described to the board prior to our incentive discussion at the May board meeting.

Several of our marketing/ educational/ site selector events are being rescheduled. Currently, the IFT Manufacturing Show will move forward on July 12-14<sup>th</sup> in Chicago with a Site Selector networking dinner attached to the event on the evening of July 13<sup>th</sup>. I will be attending a professional development review class over the weekend of July 25<sup>th</sup> in Austin. Jennifer will be attending her final week of Oklahoma University's Economic Development Institute the week of July 27<sup>th</sup> in Austin. The Logistics Development Forum is still scheduled for August 2- 5 in Colorado, and I will be attending this event along with the Greater Wichita Partnership.

Our ESF-14 task force continues to be proactive and recently sent out a new survey that the group will be reviewing and discussing in the coming week. Harvey County appears to be in a slightly better position than neighboring counties with fewer layoffs and closures, but there are still numerous challenges with 90% of our businesses reporting losses. The majority of losses are seen in reduced sales, but also in supply chain disruption and employee absenteeism. Almost 20% of our businesses are worried that they may be forced to close in the coming months. When asked what assistance would be helpful to businesses, the highest responses were understanding local rules and regulations, and business preparedness planning/ training. Although our group has done a great job of pushing information out to local business, we need to continue to hold zoom webinars and meetings to interactively provide assistance to our business community.

#### Jennifer's report:

Our focus remains on retention but due to ongoing COVID-19 restrictions in person meetings have been delayed. We are in constant contact with the Manufacturers. As part of the ESF-14 taskforce we have sent out a survey asking Harvey County business how they have been impacted by COVID-19 and are currently in the process of evaluating the information.

On a positive note Prestressed Concrete in Newton was awarded the bid to make precast concrete panels for Wichita State Universities new NetApp building. They are currently hiring up to 15 people and admit it is a challenge.

As part of the EFS-14 taskforce we created a small business information resource handout. The Hesston and Newton Chambers sent it to their membership. We e-mailed the information to our manufacturers and Burrton we mailed handout to the Halstead and Sedgwick business.

*Upcoming meetings by Zoom*

May 28-SCKEDD board meeting, June 2 EDC Executive meeting, June 4 Harvey County budget request, Council of Government every Monday, June 5 Chamber Economic Council Meeting, June 12 SAT Meeting, June 24 EDC Board meeting.

John's report:

During the past month, I've attended a number of regional Zoom meetings—such as Local Workforce Board strategic planning sessions, REAP Executive Committee meeting, and a Partnership for Regional Collaboration meeting. I know that all, or at least most of you, have been doing a lot of work by Zoom. It's a wonderful tool, but it certainly leaves something to be desired regarding give and take and extensive discussion. Nevertheless, it's the best means we have at our disposal now. The line-up for some of these meetings included Mike Zamarzla (Moran's office), Carolyn McGinn, Pete Meitzner, Chip Westfall, Valerie Wise (Eisenhower Airport), and Jeremy Hill (WSU—CEDBR.)

The economic information for the region continues to be pretty dismal and very challenging. Issues of discussion focused on reopening the economy and the scope of the economic downturn in the region. Let me just provide some bulleted items from some of the discussion.

--(Carolyn McGinn) The 10-year state highway plan was approved and 40 projects were announced—including the North Junction and K-96 from Greenwich to Hillside. Every two years, additional projects will be considered. Carolyn also expressed concern that wearing masks in the region needed to be improved. Cindy Claycomb (Wichita City Commission) agreed and noted that the messaging needed improvement. More on that at the end of this report.

--(Pete Meitzner) He reported that Sedgwick County had received approximately 99 million dollars from the federal government for COVID response.

--(Valerie Wise) Eisenhower has seen huge impacts from the pandemic. Airline traffic fell by over 91% between the end of January and the end of February 2020. Nationwide, idled aircraft jumped from 300 (December 2019) to 3,194 (May 2020). ICT passenger traffic fell from 2,272 per day to 125 per day during the downturn. January 2020—988 flights from Wichita; June 2020--452 flights scheduled. Business travel is expected to fall by 25% in 2020. Valerie termed the situation at ICT as "desperate."

--(Jeremy Hill) Employment in the region could decline by 35% because of the huge loss of manufacturing jobs. Many of those losses will be permanent. He warned that we have not seen the worst of it yet. Demand has changed and more lay-offs will come (Boeing and Spirit, for example) and at some point unemployment payments will stop. Tax on retail sales in the MSA is down by 27%, though Harvey County has not seen that drastic a downturn.

--(Keith Lawing) There are over 105,000 continuing unemployment claims in Kansas—up 488% over a year ago. Weekly initial unemployment claims are still high—104 two weeks ago in Harvey County and 2,805 in Sedgwick County. The Unemployment Insurance Trust Fund balance in May 2019 was 951 million—in May 2020 892 million. Premiums coming into the system are considerably below the outgo.

Of course, with the patch-work quilt pattern of reopening the economy in Kansas, there continue to be concerns about the spread of COVID-19. It makes for an uncertain summer and fall. We all know that some sound measures to reduce the spread of the virus have been heavily politicized—namely social distancing and the wearing of face masks. A group in Wichita, led by Shelly Prichard with the Wichita Community Foundation, has developed messaging and graphics to begin a campaign they have branded as “Keep Wichita Open.” I have been in contact with them and they have sent to us their templates which they encourage us to customize for use in Harvey County. More on this later.

Stay safe and healthy. We are likely not done with the pandemic yet.

## 2020 Project Tracker

Project Augustus June 2020  Kansas Dept. of Commerce	Food Production Facility	Need a minimum of 40 acres, Building size approx. 210,000 SF.	Will hire around 135 workers with capital investment estimated at \$40 million. Submit Newton and Hesston Industrial Park
Project Valley June 2020  Kansas Dept. of Commerce	Global Aerospace Manufacturing	Looking for land sites greater than 20 acres	Submit Newton, Hesston, Sedgwick, Halstead Industrial Park.
Project Aniram May 2020 Kansas Dept. of Commerce	Aircraft Production & Testing	Need 30-80 acres, needs to be airport industrial park	Would create jobs for 1,000 employees. \$100k annual wages. \$200m capital investment. Submitted 70 acres at airport.
Project Capsule May 2020 Kansas Dept. of Commerce	Manufacturing	100 acres minimum. Ability to add rail	Submitted Tindall Land
Project Turbo May 2020	Manufacturing	42 acres, rail served 200,000 SF new building	Looking at BNSF Site 1. \$14 Million Capital investment. 170 jobs after 2 years. Build wind towers. Here for site visit 5/7, coming back the week of 5/18. Second visit here 5/20 - 5/21.
Project Tesla April 2020	Manufacturing	800 acres rail served	Would create 600 jobs. Capital investment not provided. The region would like to submit a site in Harvey County but we are unable to come up with contiguous acres that are rail served and infrastructure ready. GWP will submit site in El Dorado.
Project Fish April 2020	Manufacturing/ Professional Services	Looking at 4,000 SF existing space located in Hesston	New business looking at an existing space for some fabrication, business consulting and project management work. Estimate growth potential of 4-6 employees by year 5. They are working on completing their business plan and the project questionnaire.
Project Golf March 2020	Misc.	New construction	Existing company considering expansion with construction of new facility.
Project Free March 2020	Professional Services	New business	Would create 2-3 jobs initially. Working on business plan, establishing business with the State, and project questionnaire.

Red- Eliminated

Green- Still in running

Gray- Unable to submit

Gold- Complete/ located in HC

## 2020 Project Tracker

Project Margie Jan. 2020	Hemp Processing	Investment group looking at specifically the Halstead Hospital	Met with the City of Halstead and potential investors for tour. Waiting on the business expansion questionnaire from lead contact.  First investment group that toured is out and second investment group has toured.
Project Data 2 Jan. 2020	Data Center	6,000 sf facility	Creation of 3 jobs.
Project Proxima Jan. 2020  Kansas Department of Commerce	Manufacturing	Biotechnology Manufacturing Facility. Key driver of the site requirement is proximity to potential partners that are manufacturers processing grains such as wheat mills, corn mills, wet or dry starch mills, wet or dry bioethanol plant.	Must have 37 acres initially with expansion capability of 250 acres. Approximately 650,000 SF. 100 employees  Made it to the second round but were advised this round includes 3 states with multiples sites
Project Rose Jan. 2020  Kansas Department of Commerce	Distribution Warehouse/Production	E-Commerce Distribution Warehouse/ Production of organic/natural cosmetics, toiletries, skin care products	Looking for 20,000 to 30,000 square feet. 26 jobs over 3 years, \$16 to \$16.50 / hour average wage. Submitted ABI Building.
Project Cook Jan. 2020	Broadband Provider	Looking for 1,500 SF Space w/ acre outdoor storage space	3 to 7 jobs
Project Mack Dec. 2019  Regional Partner	Ag Manufacturing	Processing and extraction of ag crop. Was considering another county in the region but ran into road blocks and were referred to us.	Looking for 60 acres with expansion potential. Sent over land options.
Project Transformers Nov. 2019	Commercial/ Industrial	Existing building, would add on an additional 10K square feet and need	Met with City, working on additional land availability. EDC is working on available incentives from the State. Waiting for questionnaire.

Red- Eliminated

Green- Still in running

Gray- Unable to submit

Gold- Complete/ located in HC

## 2020 Project Tracker

Existing Company- Direct		outside storage as well. \$350K Capital investment and 6 new FT jobs	
Project Eames August 2019  Kansas Department of Commerce	Manufacturing	Looking to build multiple 30,000 SF facilities across the state. Needs to be no more than 20 miles from at least 50,000 acres of corn	Would create 15-17 new jobs. Average wage: \$14-\$20/hr.  We will be contacted for a site visit in December or January.
Project Ball July 2019  Existing Company	Aviation	20,000 SF new construction	Existing w. located at Newton Airport. \$750,000 capital investment. 10 new jobs over 3 years. \$28/hr average wage

Red- Eliminated

Green- Still in running

Gray- Unable to submit

Gold- Complete/ located in HC

# Minutes

**Library trustees present:** Debra Voth, Jen Person, Becky Herron, Joel Kauffman, and Rachel Bucklin, Emma Gunden, Melissa Carlson, Director

Absent: Frank Brenneman

Called to order at 5:34

**1. May Minutes/June Agenda- Motion to approve agenda and minutes by Emma Gunden and Seconded by Rachel Bucklin.**

**2. Circulation/Programs/Librarian's Report-**

- a. Circulation and Programs Reports
- b. Calendar:
  - Zoom storytime: Wednesday's @10
  - Phase Three Opening
  - Fire truck hose down/ snowcone stand July 21<sup>st</sup>:
  - Melissa Vacation July 22-27<sup>th</sup>. Will return Tuesday the 28<sup>th</sup>
  - Hanneke Vacation first week of August.
- c. Programs:
  - Bookwalk at the Arboretum
  - Summer Reading Program- Sending out over 100 kits a week for the summer reading program.

**3. Financial/Budget Report-**

- a. Fund Report- We are watching every dollar spent and working toward being conservative with our spending.
- b. Budget- City's new budget cut numbers for 2021 have come in and we are going to be down about 10,000 from the original projection. We are currently doing okay with the first round of cuts because we had planned for cuts.
- c. Grant Update- Received a grant from Humanities Care for help with custodial and utilities. We can spend 3,432.00 toward salary for custodial (Marieke van Bereijk will come in for 1 hour a day and complete a midday checklist.) We can spend 2,250.00 for utilities. All the money has to be spent and reported back by 9/14/2020.

**4. Other:**

- a. Book Suppliers- They are slowly moving new books through the warehouse. We should start getting new books soon.
- b. Book Sale report- Our one day book sale went well. We sold about half the books and made around \$600. Rest of the books will be shipped to Thriftbooks for resale.
- c. Phase three- Day 1- We had a successful day and patrons in general have been understanding about having to wear mask.
- d. BLM display- We have a display up with books that reflect the BLM movement and we hope it provides education on the current topics surrounding this issue.

HESSTON PUBLIC LIBRARY GOALS  
(EST. 2019)

## Goals...

- **Hesston Public Library, in collaboration with Board and Staff, will offer a variety of resources for community members to experience economic benefits and well-being.**
- **Hesston Public Library, in collaboration with Board and Staff, will engage in and promote projects that have a collective impact on the community.**
- **Hesston Public Library, in collaboration with Board and Staff, will provide technology and resources to support the diverse needs of community members of all ages and digital abilities.**

## 2020 Year to Date Building Permit Totals

<u>Type of Permit</u>	<u>YTD Total # Permits</u>	<u>YTD Total Val.</u>
New Residential	2	637,000
Remodel Residential	4	97,315
New Institutional	0	0
Remodel Institutional	0	0
New Business	0	0
Remodel Business	0	0
Addition to Business	0	0
Demolish	0	0
Move In	0	0
Residential Garage	1	29,000
Other	37	258,963
Total	44	\$1,022,278

DATE	ADDRESS	OWNER	CONTRACTOR	RESIDENT COST	BUSINESS COST	PERMIT #
1/3/2020	23 PARK VIEW RD. REROOF	L. DECKER Other	ROOFING SERVICES	14,000		20-3008
1/14/2020	15 SUNSET DR. REROOF	J. JONES Other	ROOFING SERVICES	4,000		20-3009
1/15/2020	719 RANDOM RD. REROOF	M. HOLMES Other	ROOFING SERVICES	6,000		20-3010
1/16/2020	9201 EMMA CREEK RD METAL SHED	AG SERVICE, INC. Other	SELF		5,000	20-3011
1/22/2020	407 S. HOOVER RD. CUSTOM HOME	D. KLASSEN New Residential	HERITAGE HOME WOR	418,000		20-3012
2/18/2020	101 N . HESS ADDITION	E. BROWN Remodel Residential	PREFERRED BUILDERS	35,000		20-3013
2/25/2020	330 E. KNOTT FENCE	M. KING Other	LOWES	3,800		20-3014
3/3/2020	16 PARK VIEW RD. REMODEL BATHROOM	G. EMRY Remodel Residential	SELF	20,000		20-3015
3/5/2020	726 / 728 SOUTH MEAD DUPLEX	D. WOODWARD New Residential	PREFERRED BUILDERS	219,000		20-3016
3/25/2020	101 WILLOW LANE FENCE	K. TUCKER Other	SELF	2,000		20-3017
3/27/2020	104 WILLOW LANE REROOF	J. GARVER Other	ROOFING SERVICES	7,000		20-3018
4/1/2020	440 S. MAIN SWIMMING POOL	E. HABEGGER Other	EBELING POOLS, INC.	30,000		20-3019
4/8/2020	405 MORNING DEW FENCE	T. LOWE Other	FENCE DOCTORS, LLC	5,000		20-3020
4/9/2020	715 RANDOM RD. REROOF	G. VOTH Other	ROOFING SERVICES	7,000		20-3021
4/20/2020	600 PLAZA BLVD. REMODEL DECK	C. FLAMING Remodel Residential	SELF	7,500		20-3022
4/24/2020	112 W. RANDALL REROOF	M. BROWN Other	SHIELD ROOFING	6,646		20-3023
4/24/2020	409 S. WEAVER REROOF	C. MASON Other	ROOFING SERVICES	6,700		20-3024
4/24/2020	712 RANDOM RD. NEW ELECTRIC SERVICE	J. GRILLIOT Other	KRAFT ELECTRIC, INC.	2,480		20-3025
4/24/2020	314 PARK RD. FENCE	J. HADAWAY Other	SELF	1,100		20-3026
4/24/2020	344 S. WEAVER SHED	D. HASTINGS Other	SELF	1,000		20-3027
4/24/2020	100 N HESS BATH REMODEL	J. MATZ Remodel Residential	HERITAGE HOME WOR	34,815		20-3028
4/24/2020	613 CLOVER LANE GARAGE ADDITION	C. STOPPEL Other	SELF	7,000		20-3029
5/4/2020	47 PARK VIEW RD. SHED	M. DILLER Other	SELF	3,000		20-3030
5/12/2020	34 PARK VIEW RD. FENCE	R. STAUFFER Other	WICHITA FENCE	4,000		20-3031
5/12/2020	302 WEDGEWOOD FENCE	D. GALYON Other	SELF	15		20-3032
5/19/2020	317 E. AMOS REROOF	C. NELSON Other	ROOFING SERVICES	6,000		20-3033
5/19/2020	500 S. STREETER SHED	K. SMITH Other	SELF	2,300		20-3034
5/19/2020	100 W. LINCOLN BLVD. FENCE	M. ANDERSON Other	SELF	1,850		20-3035

5/21/2020	305 ROSEWOOD SHED	J. THRASHER Other	SELF	2,795	20-3036
6/2/2020	455 S. HWY 81 SIGN	OAK LEAF PROPERTIES Other	PREFERRED BUILDERS		250 20-3037
6/2/2020	16 PARK VIEW RD. POOL EQUIPMENT SHE	G. EMRY Other	SELF	750	20-3038
6/8/2020	517 N. STREETER EGRESS WINDOWS	D. KLUVER Other	JOHN EDWARDS	6,000	20-3039
6/9/2020	624 CRESCENT DR. REROOF	M. YOUNG Other	ROOFING SERVICES	6,500	20-3040
6/9/2020	210 S. ROUPP REROOF	A. GAMBLE Other	FLORY ROOFING	8,544	20-3041
6/10/2020	714 CLOVER LANE GARAGE ADDITION	J. KOCHER Residential Garage	PREFERRED BUILDERS	29,000	20-3042
6/12/2020	208 S. ROUPP REROOF	J. TURNER Other	ROOFING SERVICES	4,000	20-3043
6/18/2020	212 WILLOW LANE SOLAR INSTALLATION	J. BRANDEWIEDE Other	SUNPRO SOLAR	40,000	20-3044
6/18/2020	402 S HOOVER RD. REROOF	M. SWEIGART Other	ROOFING SERVICES	12,000	20-3045
6/19/2020	404 N. MAIN DECK	L. BENDER Other	TONY GIESEL CONST.	25,900	20-3046
6/23/2020	123 KINGSWAY REROOF	C. CRUMM Other	RAY DAVIS ROOFING	17,000	20-3047
6/23/2020	13 SUNSET DR. DECK	R. HARPLEY Other	SELF	2,001	20-3048
7/1/2020	10 BENTGRASS DR. SHED	D. WIEBE Other	SELF	4,200	20-3049
7/1/2020	609 RANDOM CT. DECK	W. THOMPSON Other	SELF	2,500	20-3050
7/8/2020	217 E. KNOTT FENCE	C. WALLS Other	SELF	632	20-3051

**BUILDING PERMITS ISSUED BY MONTH**

**HESSTON 2020**

Type of Permit	Jan-20 # Permits	Jan-20 Total Val.	Feb-20 # Permits	Feb-20 Total Val.	Mar-20 # Permits	Mar-20 Total Val.	Apr-20 # Permits	Apr-20 Total Val.
New Residential	1	418,000			1	219,000		
Remodel Residential			1	35,000	1	20,000	2	42,315
New Institutional								
Remodel Institutional								
New Business								
Remodel Business								
Addition to Business								
Demolish								
Move In								
Residential Garage								
Other	4	29,000	1	3,800	2	9,000	9	66,926
<b>Total</b>	<b>5</b>	<b>447,000</b>	<b>2</b>	<b>38,800</b>	<b>4</b>	<b>248,000</b>	<b>11</b>	<b>109,241</b>

Type of Permit	May-20 # Permits	May-20 Total Val.	Jun-20 # Permits	Jun-20 Total Val.	Jul-20 # Permits	Jul-20 Total Val.	Aug-20 # Permits	Aug-20 Total Val.
New Residential								
Remodel Residential								
New Institutional								
Remodel Institutional								
New Business								
Remodel Business								
Addition to Business								
Demolish								
Move In								
Residential Garage			1	29,000				
Other	7	19,960	11	122,945	3	7,332		
<b>Total</b>	<b>7</b>	<b>19,960</b>	<b>12</b>	<b>151,945</b>	<b>3</b>	<b>7,332</b>	<b>0</b>	<b>0</b>

Type of Permit	Sep-20 # Permits	Sep-20 Total Val.	Oct-20 # Permits	Oct-20 Total Val.	Nov-20 # Permits	Nov-20 Total Val.	Dec-20 # Permits	Dec-20 Total Val.
New Residential								
Remodel Residential								
New Institutional								
Remodel Institutional								
New Business								
Remodel Business								
Addition to Business								
Demolish								
Move In								
Residential Garage								
Other								
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## **Agenda Item Summary**

**Meeting date:** July 13, 2020

**Subject:** Constituency Comments

**Recommendation:** Mayor Kauffman opens the floor to constituency comments.

---

### **Background Information:**

Members of the audience may address the City Council on any item not listed on the agenda. Please limit your comments to 5 minutes.

If your comment pertains to an item listed on the agenda the Mayor will solicit public comments specific to that issue when the agenda item is taken up by the Council.



## **Agenda Item Summary**

**Meeting date:** July 13, 2020

**Subject:** 2020 Budget Amendment

**Recommendation:** Approve the amendment.

---

### **Background Information:**

Mayor Kauffman opens the 2020 budget amendment hearing.

**Briefed by:** City Clerk Jason Thrasher

**Summary:** In May the City refinanced its 2009 G.O. Bonds. As part of the accounting of that transaction the proceeds of the 2020 G.O. Bonds were received into our bank account and documented in our accounting software as revenue. A corresponding transaction was recorded as an expense when we wired the 2020 G.O. Bond proceeds to the State to pay off the 2009 G. O. Bonds. This resulted in an expense that exceeded our approved 2020 budget authority.

The same scenario occurred in June when the City refinanced the 2010 PBC Bonds into 2020 PBC Bonds.

The accounting for both refinancing transactions were discussed with our auditor and city attorney and were handled accordingly. It should be noted that the PBC Fund is within the City budget and it is not necessary for the PBC Board to approve the budget – just the City Council. This budget amendment will not change the mill levy or increase taxes.

**Attachment:**

Public Hearing Notice

Budget Amendment Summary

Budget Amendment Accounting

PROOF OF PUBLICATION

STATE OF KANSAS,  
COUNTY OF HARVEY

Joey and Lindsey Young

Being first duly sworn, deposes and says: That he is Publisher of

**HESSTON RECORD**

a paid periodical newspaper printed in the State of Kansas, and published in and general circulation of Harvey County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of one year prior to the first publication of said notice; and has been admitted at the post office of Hesston, Kansas, in said County as second class matter

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being JUNE made on the 25 day of 2020.

Form prepared by:

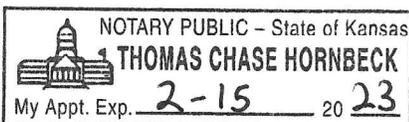
W. Jackson

Subscribed and sworn to before me this 25 day of June, 2020

Thomas Chase Hornbeck

Notary Public

My commission expires: 2-15-2023



**BUDGET HEARING**

Notice of Budget Hearing for Amending the  
2020 Budget  
The governing body of  
City of Hesston  
will meet on the day of July 13, 2020 at 6:00 p.m. at Hesston City Council Chambers - 110 E. Smith Street for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at Hesston City Hall - 115 E. Smith Street and will be available at this hearing.

**Summary of Amendments**

Fund	2020 Adopted Budget		2020 Proposed Amended Expenditures	
	Actual Tax Rate	Amount of Tax that was Levied	Expenditures	Expenditures
Bond & Interest	2.037	70,637	854,186	1,929,814
Public Building Commission			134,046	694,959
			0	0
			0	0
			0	0
			0	0

Jason Thrasher  
Official Title: City Clerk

Page No. 3

**Notice of Budget Hearing for Amending the  
2020 Budget**

The governing body of

**City of Hesston**

will meet on the day of July 13, 2020 at 6:00 p.m. at Hesston City Council Chambers - 110 E. Smith Street for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at Hesston City Hall - 115 E. Smith Street and will be available at this hearing.

**Summary of Amendments**

<b>Fund</b>	2020 Adopted Budget			2020 Proposed Amended Expenditures
	Actual Tax Rate	Amount of Tax that was Levied	Expenditures	
Bond & Interest	2.037	70,637	854,486	1,929,814
Public Building Commission			134,046	694,959
			0	0
			0	0
			0	0
			0	0

Jason Thrasher  
Official Title: City Clerk

2018 Ending Cash 219,621 219,621

Bond & Interest Fund	2020 Budget	Amended 2020 Budget
Property Tax	70,637	70,637
Delinquent Tax	700	700
MV Tax	8,222	8,222
RV Tax	66	66
16/20M Vehicle Tax	10	10
Commercial Vehicle Tax	466	466
Watercraft Tax	32	32
Special Assessments	411,453	411,453
Transfer Utilities	118,485	118,485
Transfer SS&Hwy	25,000	25,000
2020 G.O. Bond Procceds	0	1,075,175
Revit. Rebate	(53)	(53)
<b>Total Revenue</b>	<b>635,018</b>	<b>1,710,193</b>

Principal	495,000	415,000
Interest	145,180	119,585
Cash Basis Reserve	214,306	233,644
2009 G.O. Bond Payoff	0	1,140,595
2020 G.O. Bond Cost of Issuance	0	20,990
<b>Total Expense</b>	<b>854,486</b>	<b>1,929,814</b>

**\*Budget Authority**  
Revenue Over/(Under) Expense (219,468) (219,621)

2019 Ending Cash 153 0

2018 Ending Cash 68,963 68,963

PBC Fund	2020 Budget	Amended 2020 Budget
Transfer from General	65,083	65,083
2020 PBC Bond Procceds	0	560,913
<b>Total Revenue</b>	<b>65,083</b>	<b>625,996</b>

Principal	40,000	0
Interest	25,083	12,542
Cash Basis Reserve	68,963	82,772
2010 PBC Bond Payoff		577,541
2020 PBC Bond Cost of Issuance		22,104
<b>Total Expense</b>	<b>134,046</b>	<b>694,959</b>

**\*Budget Authority**  
Revenue Over/(Under) Expense (68,963) (68,963)

2019 Ending Cash 0 0



## **Agenda Item Summary**

**Meeting date:** July 13, 2020

**Subject:** Golf Course Clubhouse Project Update

---

### **Background Information:**

**Briefed by:** Mayor David Kauffman

**Summary:** Mayor Kauffman will provide an update on the Golf Course Clubhouse Project.



## **Agenda Item Summary**

**Meeting date:** July 13, 2020

**Subject:** 2019 Audit Presentation

**Recommendation:** Accept the 2019 Audit.

---

### **Background Information:**

**Briefed by:** City Administrator Gary Emry

**Summary:** Randy Hofmeier, on behalf of our auditing firm, Lindburg Vogel Pierce Faris, Chartered, will present the financial statements, and audit report and summarize findings of the 2019 audit.

Municipalities in Kansas are required to have an annual audit made of their financial records. Copies are available to the public at City Hall. The audit was performed in a timely fashion with minimum distribution of our offices.

### **2019 Audit Attachments:**

SAS114 Board of Governance Letter

Audit Management Representation Letter

Audited Financial Statements

Audit Differences

CITY OF HESSTON, KANSAS

DECEMBER 31, 2019

SAS 114 (BOARD OF GOVERNANCE) LETTER



Roger W. Field, CPA  
Gregory D. Daughhetee, CPA  
Kenneth D. Hamby, CPA  
Michael R. Meisenheimer, CPA  
Nick L. Muetting, CPA  
Billy J. Klug, CPA  
Randall R. Hofmeier, CPA  
Brent L. Knoche, CPA  
Brian W. Mapel, CPA  
Jeffrey D. Reece, CPA  
Brady H. Byrnes, CPA  
Alex P. Larson, CPA

**Mayor and City Council  
City of Hesston, Kansas**

We have audited the financial statement of City of Hesston, Kansas (the City), for the year ended December 31, 2019, and have issued our report thereon dated May 14, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 12, 2019. Professional standards also require that we communicate to you the following information related to our audit:

**Significant Audit Matters**

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during 2019. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statement in a different period than when the transaction occurred.

*Accounting Estimates*

Accounting estimates are an integral part of the financial statement prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statement and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statement was the allocated net pension liability for KPERS. We evaluated the key factors and assumptions used to develop this accounting estimate in determining that it is reasonable in relation to the financial statement taken as a whole.

*Financial Statement Disclosures*

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing the audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statement taken as a whole.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statement or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 14, 2020.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statement or a determination of the type of auditors' opinion that may be expressed on this statement, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Supplemental Information

With respect to the supplementary information accompanying the financial statement, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with Kansas Municipal Audit and Accounting Guide, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statement. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statement or to the financial statement itself.

Mayor and City Council  
City of Hesston, Kansas  
Page 3

Restriction on Use

This information is intended solely for the use of the Mayor, City Council, and management of the City of Hesston, Kansas and is not intended to be, and should not be, used by anyone other than these specified parties.

*Lindburg Vogel Pierce Faris*

Certified Public Accountants

Hutchinson, Kansas  
May 14, 2020



## THE CITY OF **HESSTON**

---

Hesston Municipal Building / 115 E. Smith / P.O. Box 100 / Hesston, KS 67062  
620-327-4412 / Fax 620-327-4595 / <http://www.hesstonks.org>

### **MANAGEMENT REPRESENTATION LETTER**

May 14, 2020

Lindburg Vogel Pierce Faris, Chartered  
P.O. Box 2047  
Hutchinson, KS 67504-2047

This representation letter is provided in connection with your audit of the financial statement of the City of Hesston, Kansas (the City) which comprise the regulatory basis summary statement of receipts, expenditures, and unencumbered cash and the related notes to the financial statement, for the year ended December 31, 2019, for the purpose of expressing an opinion as to whether the financial statement presents fairly, in all material respects, the cash and unencumbered cash balances of the various funds of the City of Hesston and the revenues received and expenditures paid of such funds in conformity with the regulatory basis of accounting provisions permitted in the Kansas Municipal Audit and Accounting Guide (KMAAG).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

#### **Financial statement**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 12, 2019.
2. The financial statement referred to above is fairly presented in conformity with the regulatory basis of accounting, as described above, and includes all properly classified funds of the City.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statement that would require adjustment or disclosure in the financial statement.

8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statement. A list of uncorrected misstatements is attached to the representation letter.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the regulatory basis of accounting.
10. Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly disclosed.

#### **Information Provided**

11. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statement, such as records, documentation, monitoring results, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statement.
13. We have disclosed to you the results of our assessment of the risk that the financial statement may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a. Management,
  - b. Employees who have significant roles in internal controls, or
  - c. Others where the fraud could have a material effect on the financial statement.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statement communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing the financial statement.
17. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning pending or threatened litigation, claims, or assessments.
18. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
19. We have identified and disclosed to you our federal financial assistance programs and related expenditures.

#### **Government—specific**

20. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
21. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
22. The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
23. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.

24. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statement or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
25. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
26. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statement, or as a basis for recording a loss contingency, or for reporting on noncompliance.
27. As part of your audit, you assisted with preparation of the financial statement and related notes. We acknowledge our responsibility as it relates to these nonaudit services, including that we assume all management responsibilities; oversee your services by designating an individual with suitable skill, knowledge, or experience; evaluate the adequacy and results of services performed; and accept responsibility for the results of the services. Finance Director/City Clerk, Jason Thrasher, has been designated to oversee these nonaudit services. We have reviewed, approved, and accepted responsibility for the financial statement and related notes.
28. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
29. The City has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
30. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
31. The financial statement properly classifies all funds and activities.
32. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
33. We acknowledge our responsibility for presenting supplementary information including the summary of expenditures - actual and budget, the individual fund schedules of receipts and expenditures - actual and budget, and the schedule of receipts and expenditures – related municipal entity (schedules 1 through 3) in accordance with the regulatory basis of accounting, and we believe such information, including its form and content is presented fairly in conformity with the provisions permitted in KMAAG. The methods of measurement and presentation have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

Signed:  \_\_\_\_\_  
City Administrator

Signed:  \_\_\_\_\_  
Finance Director/City Clerk

City of Hesston, Kansas  
 Audit differences  
 2019

	Overstated (Understated)				
	Assets	Liabilities	Fund bal	Revenues	Expenditures
Current year accounts payable not recorded	\$ -	\$ (10,536.73)	\$ -	\$ -	\$ (10,536.73)
Prior year accounts payable not recorded	-	-	-	-	-
Hesston Public Library -					
Current year accounts payable not recorded		(1,753.55)			(1,753.55)
Prior year accounts payable not recorded	-	-	-	-	1,327.00
	<u>\$ -</u>	<u>\$ (12,290.28)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 422.50</u>
FS captions	<u>\$ 10,540,143</u>	<u>\$ 190,239</u>	<u>\$ 10,349,904</u>	<u>\$ 9,616,072</u>	<u>\$ 9,079,632</u>
	<u>\$ 0.00%</u>	<u>\$ -6.46%</u>	<u>\$ 0.00%</u>	<u>\$ 0.00%</u>	<u>\$ 0.00%</u>

Performance materiality = \$75,000

Passed adjustments do not misstate financial statement.

CITY OF HESSTON, KANSAS

DECEMBER 31, 2019



CITY OF HESSTON, KANSAS

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December 31, 2019

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INDEPENDENT AUDITORS' REPORT

Mayor and City Council  
City of Hesston, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of City of Hesston, Kansas (the City) as of and for the year ended December 31, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis of accounting reporting provisions permitted in the Kansas Municipal Audit and Accounting Guide (KMAAG), as described in Note 1, to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for preparing the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and KMAAG. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions permitted in KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly in accordance with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2019, or changes in net position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG described in Note 1.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the schedule of receipts and expenditures – related municipal entity (Schedules 1 through 3, as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions in KMAAG. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the basic financial statement as a whole on the basis of accounting described in Note 1.

*Lindburg Vogel Pierce Faris*

Certified Public Accountants

Hutchinson, Kansas  
May 14, 2020

CITY OF HESSTON, KANSAS  
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -  
REGULATORY BASIS  
For Year Ended December 31, 2019

Page 1 of 2

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	\$ 1,056,435	\$ 2,377,073	\$ 2,287,712	\$ 1,145,796	\$ 13,553	\$ 1,159,349
SPECIAL PURPOSE FUND						
Library	2,568	394,167	393,976	2,759	145	2,904
Special Highway	360,440	102,916	51,167	412,189	-	412,189
Emergency Services	105,453	387,572	384,227	108,798	876	109,674
Fire Equipment	388,152	110,641	-	498,793	-	498,793
Community Service Program	63,836	23,758	15,912	71,682	-	71,682
Economic Development	55,548	-	4,426	51,122	-	51,122
Special Parks	2,206	-	-	2,206	-	2,206
Transient Guest Tax	-	41,061	41,061	-	-	-
Special Law Enforcement	6,965	-	6,965	-	-	-
Revolving Loan	160,043	26,037	-	186,080	-	186,080
Public Building Commission	68,963	66,603	66,602	68,964	-	68,964
Library Maintenance	22,728	-	258	22,470	-	22,470
Capital Improvement	1,509,617	375,000	302,383	1,582,234	-	1,582,234
Equipment Reserve	847,191	305,027	159,798	992,420	10,989	1,003,409
BOND AND INTEREST FUND						
Bond and Interest	231,698	644,964	641,568	235,094	-	235,094
CAPITAL PROJECTS	642,113	191,366	214,727	618,752	-	618,752
BUSINESS FUNDS						
Utilities	2,757,789	3,530,191	3,366,524	2,921,456	92,728	3,014,184
Utility Deposits	-	-	-	-	55,460	55,460
Utility Maintenance Reserve	1,198,559	100,000	185,757	1,112,802	6,801	1,119,603
Golf Course	99,840	601,263	595,451	105,652	9,687	115,339
Golf Course Maintenance Reserve	100,269	71,192	93,202	78,259	-	78,259
TOTAL PRIMARY GOVERNMENT	9,680,413	9,348,831	8,811,716	10,217,528	190,239	10,407,767
RELATED MUNICIPAL ENTITY						
Hesston Public Library	106,705	264,677	261,719	109,663	-	109,663
Hesston Land Bank	26,336	2,574	6,197	22,713	-	22,713
TOTAL REPORTING ENTITY	<u>\$ 9,813,454</u>	<u>\$ 9,616,082</u>	<u>\$ 9,079,632</u>	<u>\$ 10,349,904</u>	<u>\$ 190,239</u>	<u>\$ 10,540,143</u>

The notes to the financial statement are an integral part of this statement.

## CITY OF HESSTON, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -  
REGULATORY BASIS  
For Year Ended December 31, 2019

Page 2 of 2

COMPOSITION OF CASH	
Checking accounts	\$ 10,429,370
Petty cash	1,110
Related municipal entity Hesston Public Library	<u>109,663</u>
TOTAL COMPOSITION OF CASH	<u>\$ 10,540,143</u>

The notes to the financial statement are an integral part of this statement.

CITY OF HESSTON, KANSAS  
NOTES TO THE FINANCIAL STATEMENT  
December 31, 2019

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The City of Hesston, Kansas (the City) is a municipal corporation governed by an elected mayor and five-member council. This financial statement presents the City of Hesston (the municipality) and its related municipal entities. The related municipal entities discussed below are included in the City's reporting entity because of their operational or financial relationship with the City:

Related Municipal Entities

The Hesston Public Library is governed by a board, all appointees of which are approved by the City Mayor. The library is not a separate taxing entity under Kansas statutes, and the City levies taxes for the library operation, which represents a significant portion of its total revenues. Acquisition or disposition of real property by the Library Board must be approved by the City. Bond issuances must also be approved by the City.

The Mayor and City Council function as the board of trustees of the Hesston Land Bank. The Land Bank is authorized to acquire, manage, and sell real property to provide for the effective reutilization of the property. The City may advance operating funds to the Land Bank for its operating expenses and may also dissolve the Land Bank.

Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds comprise the financial activities of the City for the year of 2019:

General Fund – to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds – to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are intended for specified purposes.

Capital Project Funds – to account for the financial resources segregated for the acquisition or construction of major capital facilities and improvements.

Bond and Interest Fund – to account for the accumulation of resources for the payment of interest and principal on long-term debt.

Business Funds – to account for operations financed in whole or in part by fees charged to users for goods and services.

### Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The regulatory basis of accounting provisions in the Kansas Municipal Audit and Accounting Guide (KMAAG) involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and reporting the changes in unencumbered cash and investments of a fund resulting from the regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles, and allowing the municipality to use the regulatory basis of accounting.

### Interest Income

Unless otherwise designated, all investment income is credited to the General Fund.

### Use of Estimates

The process of preparing the financial statement requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statement. Accordingly, upon settlement, actual results may differ from estimated amounts.

### Reimbursed Expenditures

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

### Related Party Transactions

A Council member is an owner of an insurance agency that provides insurance to the City for property, liability, and workers' compensation. Premiums for this insurance coverage are on terms equivalent to those that prevail in arm's-length transactions.

### Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1 of each year.
2. Publication in local newspaper on or before August 5 of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. An amended budget was prepared for the Transient Guest Tax Fund for the year ended December 31, 2019.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Equipment Reserve Fund, Capital Improvement Fund, Building and Maintenance Reserve Funds, Revolving Loan Fund, Special Law Enforcement Fund, Public Building Commission Fund. Spending in funds, which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal limits established by the governing body.

Taxes levied to finance the budget become a lien against all property November 1. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20 and May 10. These taxes are made available to the City after January 1 and are distributed by the County Treasurer generally in the months of January and June. Delinquent tax collections are distributed throughout the year.

#### NOTE 2—DEPOSITS AND INVESTMENTS

The City maintains a cash and investment pool that is used by all funds. Each fund's portion of this pool is displayed on the summary statement of receipts, expenditures, and unencumbered cash. The cash balances of certain funds are restricted as to their use.

K.S.A. 9-1401 established the depositories, which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance Corporation (FDIC) coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

#### Concentration of Credit Risk

State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

### Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by FDIC insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka.

At December 31, 2019, the carrying amount of the City's deposits was \$10,429,370. The bank balance was \$10,411,764. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by FDIC insurance and the remaining \$10,161,764 was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the City's name.

At December 31, 2019, the carrying amount of the related municipal entity's deposits, including certificates of deposit, was \$109,663. The bank balance was \$110,243, which was covered by FDIC insurance. The bank balance was held by one bank resulting in a concentration of credit risk.

### NOTE 3—LONG-TERM DEBT

Terms for long-term debt for the City at December 31, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds and Public				
Building Commission Revenue Bonds				
Series 2009	3.00% to 4.85%	11/15/09	\$ 1,621,000	08/01/30
Series 2013	1.60% to 2.35%	02/15/13	1,875,000	08/01/26
Series 2014A	2.00% to 3.00%	07/01/14	2,180,000	09/01/26
Series 2016	2.00% to 3.00%	01/26/16	1,745,000	10/01/36
Public Building Commission				
Series 2010	1.50% to 4.75%	03/01/10	855,000	09/01/30
Capital Leases				
Land	5.15%	09/01/14	158,000	09/01/24
Golf carts	2.95%	02/12/16	239,200	02/15/21
Golf turf maintenance equipment	3.40%	12/01/16	197,100	12/01/22
KDHE Loan				
KWPCRF project #C20 1960 01	2.16%	03/05/13	3,327,705	03/01/34

### Conduit Debt

The City has issued Industrial Revenue Bonds not directly obligated by the City. The total amount outstanding at December 31, 2019, was \$169,485,938 for the Industrial Revenue Bonds. These bonds do not constitute an indebtedness or pledge of the faith and credit of the City.

Changes in long-term debt for the City for the year ended December 31, 2019, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>General Obligation and Revenue Bonds</b>					
Series 2009	\$ 1,190,000	\$ -	\$ 75,000	\$ 1,115,000	\$ 54,378
Series 2013	1,080,000	-	140,000	940,000	20,728
Series 2014A	1,615,000	-	185,000	1,430,000	39,713
Series 2016	1,615,000	-	85,000	1,530,000	41,750
Public Building Commission Series 2010	605,000	-	40,000	565,000	26,603
<b>Capital Leases</b>					
Land	104,709	-	15,314	89,395	5,195
Golf carts	108,018	-	48,998	59,020	2,528
Golf turf maintenance equipment	135,777	-	32,247	103,530	4,345
<b>KDHE Loan</b>					
KWPCRF project #C20 1960 01	2,496,199	-	132,146	2,364,053	53,208
<b>Total Bonded Indebtedness</b>	<b>\$ 8,949,703</b>	<b>\$ -</b>	<b>\$ 753,705</b>	<b>\$ 8,195,998</b>	<b>\$ 248,448</b>

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	Principal			Interest			Total Principal and Interest
	G.O. and PBC Bonds	Capital Leases	KDHE Loan	G.O. and PBC Bonds	Capital Leases	KDHE Loan	
2020	\$ 535,000	\$ 99,916	\$ 135,016	\$ 170,263	\$ 8,711	\$ 50,338	\$ 999,244
2021	550,000	60,005	137,948	157,182	5,684	47,406	958,225
2022	560,000	53,516	140,943	143,981	3,585	44,411	946,436
2023	575,000	18,766	144,004	129,992	1,743	41,350	910,855
2024	575,000	19,742	147,131	113,818	766	38,222	894,679
2025-2029	1,995,000	-	784,995	325,038	-	141,774	3,246,807
2030-2034	630,000	-	874,016	69,693	-	52,753	1,626,462
2035-2036	160,000	-	-	7,200	-	-	167,200
	<b>\$ 5,580,000</b>	<b>\$ 251,945</b>	<b>\$ 2,364,053</b>	<b>\$ 1,117,167</b>	<b>\$ 20,489</b>	<b>\$ 416,254</b>	<b>\$ 9,749,908</b>

#### NOTE 4—REVOLVING LOANS

The City has a revolving loan fund to loan money to local businesses. At December 31, 2019, there were no loans outstanding.

#### NOTE 5—INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund	To Fund	Statutory Authority	Amount
Utilities	Capital Improvement	K.S.A. 12-825d	\$ 175,000
Utilities	Utility Maintenance Reserve	K.S.A. 12-825d	100,000
Utilities	Golf	K.S.A. 12-825d	127,000
Utilities	Golf Maintenance Reserve	K.S.A. 12-825d	70,000
Utilities	Emergency Services	K.S.A. 12-825d	35,000
Utilities	Bond and Interest	City ordinance	160,000
Special Highway	Bond and Interest	Bond payment	25,000
Capital Improvement	Capital Projects	K.S.A. 12-1,118	161,561
General	Equipment Reserve	K.S.A. 12-1,117	215,000
General	Capital Improvement	K.S.A. 12-1,118	200,000
General	Public Building Commission	K.S.A. 12-1,118	66,603
Emergency Services	Equipment Reserve	K.S.A. 12-1,117	50,000

#### NOTE 6—DEFERRED COMPENSATION PLAN

The City offers its employees two deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans, available to all City employees, permit them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. City contributions to the plan for 2019 were \$21,038.

#### NOTE 7—RISK MANAGEMENT

The City is subject to certain risks such as torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from third parties. There have been no significant reductions in insurance coverage from the prior year, and there have been no settled claims in excess of insurance coverage for the prior three years.

#### NOTE 8—CONCENTRATIONS

Two customers account for approximately 42.47% of the City's Utilities Fund revenue.

#### NOTE 9—DEFINED BENEFIT PENSION PLAN

##### Plan Description

The City participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. KPERs' financial statements are included in its Comprehensive Annual Financial Report, which can be found on KPERs website at [www.kpers.org](http://www.kpers.org) or by writing to KPERs (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

### Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009; KPERS 2 members were first employed in a covered position on or after July 1, 2009; and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.89% for the year ended December 31, 2019. Contributions to the pension plan from the City for KPERS were \$180,932 for the year ended December 31, 2019.

### Net Pension Liability

At December 31, 2019, KPERS has determined the City's proportionate share of the collective net pension liability for KPERS was \$1,375,168. The net pension liability was measured as of June 30, 2019, and the total pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City's share of the allocation is based on the ratio of the City's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the City participates in. Because the regulatory basis of accounting under KMAAG does not recognize long-term debt, this liability is not reported in the financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the first paragraph above.

## NOTE 10—OTHER LONG-TERM LIABILITIES

### Compensated Absences

The City's policies regarding vacation and sick leave permit employees to accumulate a maximum of 20 days' vacation and 120 days sick leave. Policies prohibit payment of vacation time in lieu of time off and all accumulated vacation pay is payable upon employment termination. Policy prohibits payment of unused sick pay upon termination by the City.

### Other Post-Employment Benefits – Group Health Insurance

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

### Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was 1% for the year ended December 31, 2019.

## NOTE 11—COMMITMENTS AND CONTINGENCIES

### Commitments

At year end, the City was developing plans for improvements to the clubhouse at the golf course. The City received a donation of approximately \$300,000 for these improvements and has allocated City funds of \$200,000 for these improvements.

### Litigation

The City may sometimes be a defendant in various legal actions pending or in process concerning personal injury, workers' compensation claims, property damage, or other matters. The ultimate liability that might result from the final resolution of these matters is not presently determinable. The financial statement does not include accruals or provisions for loss contingencies that may result from these proceedings.

## NOTE 12—SUBSEQUENT EVENTS

On March 11, 2020, the COVID-19 outbreak was declared a global pandemic, which resulted in federal, state, and local governments implementing restrictions and mitigation measures to slow the spread of the virus. The magnitude of COVID-19 and the related restrictions and mitigation measures effect on the City's operational and financial performance will depend upon the duration and severity of the pandemic. At this time, the effect of these uncertainties on the City's operations cannot be reasonably estimated; however, there could be a material adverse impact on the City's summary statement of receipts, expenditures, and unencumbered cash balances.

On April 13, 2020, the City Council approved a three year lease-purchase agreement for two golf course mowers at 2.99%.

On May 5, 2020, the City issued \$1,060,000 Series 2020 Refunding General Obligation Bonds to refund the Series 2009 General Obligation Bonds and the Series 2010 Public Building Commission Revenue Bonds.

## CITY OF HESSTON, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS (ACTUAL AND BUDGET)  
 (BUDGETED FUNDS ONLY)  
 For Year Ended December 31, 2019

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 3,396,723	\$ -	\$ 3,396,723	\$ 2,287,712	\$ (1,109,011)
Library	221,904	172,767	394,671	393,976	(695)
Special Highway	394,458	-	394,458	51,167	(343,291)
Emergency Services	530,768	-	530,768	384,227	(146,541)
Fire Equipment	497,825	-	497,825	-	(497,825)
Community Service Program	76,475	-	76,475	15,912	(60,563)
Economic Development	43,945	-	43,945	4,426	(39,519)
Special Parks	1,532	-	1,532	-	(1,532)
Transient Guest Tax	42,000	-	42,000	41,061	(939)
Bond and Interest	881,268	-	881,268	641,568	(239,700)
Utilities	6,340,794	324	6,341,118	3,366,524	(2,974,594)
Golf Course	729,271	5,036	734,307	595,451	(138,856)

## CITY OF HESSTON, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019

Schedule 2  
Page 1 of 16

	2019		Variance Over (Under)
	Actual	Budget	
<b>RECEIPTS</b>			
Taxes			
Ad valorem property tax	\$ 831,769	\$ 835,089	\$ (3,320)
Delinquent tax	5,631	4,500	1,131
Motor vehicle tax	110,955	101,083	9,872
Recreational vehicle tax	847	868	(21)
16/20M vehicle tax	125	208	(83)
Commercial vehicle registration fees	-	5,922	(5,922)
Watercraft tax	-	361	(361)
Sales tax	690,782	650,000	40,782
Local alcohol liquor tax	-	400	(400)
Total taxes	<u>1,640,109</u>	<u>1,598,431</u>	<u>41,678</u>
Licenses, fees, and permits			
Utility franchise tax	388,978	405,000	(16,022)
Miscellaneous permits and licenses	17,842	14,550	3,292
Total licenses, fees, and permits	<u>406,820</u>	<u>419,550</u>	<u>(12,730)</u>
Other receipts			
Fines, forfeitures, and penalties	47,506	43,200	4,306
Fees	9,552	9,650	(98)
Lease revenues	26,762	34,657	(7,895)
Interest on idle funds	203,817	140,000	63,817
Fuel tax refund	2,195	1,500	695
Reimbursements	22,997	50,000	(27,003)
Grants	325	-	325
Miscellaneous	16,990	22,250	(5,260)
Total other receipts	<u>330,144</u>	<u>301,257</u>	<u>28,887</u>
TOTAL RECEIPTS	<u>2,377,073</u>	<u>\$ 2,319,238</u>	<u>\$ 57,835</u>
<b>EXPENDITURES</b>			
General government			
General administration	166,704	\$ 147,025	\$ 19,679
Legal service and engineering	35,929	75,000	(39,071)
Audit	16,985	17,775	(790)
Total general government	<u>219,618</u>	<u>239,800</u>	<u>(20,182)</u>
Public safety			
Police	786,835	799,470	(12,635)
Fire	169,493	176,162	(6,669)
Municipal Court	43,599	46,400	(2,801)
Total public safety	<u>999,927</u>	<u>1,022,032</u>	<u>(22,105)</u>

## CITY OF HESSTON, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019

Schedule 2  
 Page 2 of 16

	2019		Variance Over (Under)
	Actual	Budget	
EXPENDITURES (CONTINUED)			
Highways and streets			
Streets	\$ 243,591	\$ 368,864	\$ (125,273)
Street lighting	55,360	68,000	(12,640)
Total highways and streets	<u>298,951</u>	<u>436,864</u>	<u>(137,913)</u>
Culture and recreation			
Park	226,835	225,070	1,765
Cemetery	329	500	(171)
Tree board	3,371	3,000	371
Employee functions	-	5,000	(5,000)
Total culture and recreation	<u>230,535</u>	<u>233,570</u>	<u>(3,035)</u>
Economic development			
Harvey County EDC	36,000	34,920	1,080
Community development	474	10,000	(9,526)
Chamber of Commerce	95	-	95
Restaurant building expense	-	8,750	(8,750)
Lease/purchase industrial park	20,509	20,509	-
Total economic development	<u>57,078</u>	<u>74,179</u>	<u>(17,101)</u>
Capital improvements	-	1,126,675	(1,126,675)
Operating transfers out	481,603	263,603	218,000
TOTAL EXPENDITURES	<u>2,287,712</u>	<u>\$ 3,396,723</u>	<u>\$ (1,109,011)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	89,361		
UNENCUMBERED CASH, BEGINNING	<u>1,056,435</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,145,796</u>		

## CITY OF HESSTON, KANSAS

LIBRARY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019

Schedule 2  
Page 3 of 16

	2019		Variance Over (Under)
	Actual	Budget	
<b>RECEIPTS</b>			
Ad valorem property tax	\$ 193,879	\$ 194,629	\$ (750)
Delinquent tax	1,313	1,000	313
Motor vehicle tax	25,864	23,560	2,304
Recreational vehicle tax	198	203	(5)
16/20M vehicle tax	29	49	(20)
Commercial vehicle registration fees	-	1,380	(1,380)
Watercraft tax	-	84	(84)
Reimbursements	172,767	-	172,767
Miscellaneous	117	-	117
	<u>394,167</u>	<u>\$ 220,905</u>	<u>\$ 173,262</u>
<b>TOTAL RECEIPTS</b>			
<b>EXPENDITURES</b>			
Appropriations to library board	221,282	\$ 221,904	\$ (622)
Payroll and insurance	172,694	-	172,694
	393,976	221,904	172,072
Adjustment for qualifying budget credit	-	172,767	(172,767)
	<u>393,976</u>	<u>\$ 394,671</u>	<u>\$ (695)</u>
<b>TOTAL EXPENDITURES</b>			
RECEIPTS OVER (UNDER) EXPENDITURES	191		
UNENCUMBERED CASH, BEGINNING	<u>2,568</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 2,759</u>		

CITY OF HESSTON, KANSAS  
SPECIAL HIGHWAY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2019

Schedule 2  
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	2019		Variance Over (Under)
	Actual	Budget	
<b>RECEIPTS</b>			
State payments	\$ 102,916	\$ 103,100	\$ (184)
<b>EXPENDITURES</b>			
Service contracts	7,785	\$ -	\$ 7,785
Paving and materials	1,117	25,000	(23,883)
Street improvements	16,138	329,458	(313,320)
Sidewalk improvements	1,127	15,000	(13,873)
Weaver Street payment	25,000	25,000	-
TOTAL EXPENDITURES	51,167	\$ 394,458	\$ (343,291)
RECEIPTS OVER (UNDER) EXPENDITURES	51,749		
UNENCUMBERED CASH, BEGINNING	360,440		
UNENCUMBERED CASH, ENDING	\$ 412,189		

CITY OF HESSTON, KANSAS  
 EMERGENCY SERVICES FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019

Schedule 2  
Page 5 of 16

	2019		Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	
<b>RECEIPTS</b>			
Intergovernmental	\$ 132,836	\$ 130,000	\$ 2,836
Charges for services	208,214	230,000	(21,786)
Reimbursements	6,673	-	6,673
Miscellaneous	4,849	1,625	3,224
Operating transfers in	<u>35,000</u>	<u>50,000</u>	<u>(15,000)</u>
<b>TOTAL RECEIPTS</b>	<u>387,572</u>	<u>\$ 411,625</u>	<u>\$ (24,053)</u>
<b>EXPENDITURES</b>			
Personal services	260,133	\$ 285,743	\$ (25,610)
Contractual services	44,928	57,510	(12,582)
Commodities	22,890	35,600	(12,710)
Capital outlay	599	111,915	(111,316)
Reimbursed expense	5,677	-	5,677
Operating transfers out	<u>50,000</u>	<u>40,000</u>	<u>10,000</u>
<b>TOTAL EXPENDITURES</b>	<u>384,227</u>	<u>\$ 530,768</u>	<u>\$ (146,541)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	3,345		
UNENCUMBERED CASH, BEGINNING	<u>105,453</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 108,798</u>		

CITY OF HESSTON, KANSAS  
 FIRE EQUIPMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019

	2019		Schedule 2 Page 6 of 16
	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Ad valorem property tax	\$ 46,615	\$ 46,781	\$ (166)
Delinquent tax	316	250	66
Motor vehicle tax	6,215	5,658	557
Recreational vehicle tax	47	49	(2)
16/20M vehicle tax	7	12	(5)
Commercial vehicle registration fees	-	332	(332)
Watercraft tax	-	20	(20)
Service agreements	57,441	57,441	-
	<u>110,641</u>	<u>\$ 110,543</u>	<u>\$ 98</u>
<b>TOTAL RECEIPTS</b>			
<b>EXPENDITURES</b>			
Capital expenditures	<u>-</u>	<u>\$ 497,825</u>	<u>\$ (497,825)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>			
	110,641		
<b>UNENCUMBERED CASH, BEGINNING</b>			
	<u>388,152</u>		
<b>UNENCUMBERED CASH, ENDING</b>			
	<u>\$ 498,793</u>		

## CITY OF HESSTON, KANSAS

COMMUNITY SERVICE PROGRAM FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019

Schedule 2  
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	2019		Variance Over (Under)
	Actual	Budget	
<b>RECEIPTS</b>			
Ad valorem property tax	\$ 20,818	\$ 20,893	\$ (75)
Delinquent tax	141	150	(9)
Motor vehicle tax	2,775	2,525	250
Recreational vehicle tax	21	22	(1)
16/20M vehicle tax	3	5	(2)
Commercial vehicle registration fees	-	148	(148)
Watercraft tax	-	9	(9)
	<u>23,758</u>	<u>\$ 23,752</u>	<u>\$ 6</u>
<b>TOTAL RECEIPTS</b>			
<b>EXPENDITURES</b>			
Community service grants	<u>15,912</u>	<u>\$ 76,475</u>	<u>\$ (60,563)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>			
	7,846		
<b>UNENCUMBERED CASH, BEGINNING</b>			
	<u>63,836</u>		
<b>UNENCUMBERED CASH, ENDING</b>			
	<u>\$ 71,682</u>		

CITY OF HESSTON, KANSAS  
 ECONOMIC DEVELOPMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019

Schedule 2  
Page 8 of 16

	2019		Variance Over (Under)
	Actual	Budget	
RECEIPTS			
Operating transfers in	\$ -	\$ -	\$ -
EXPENDITURES			
Contractual services	3,605	\$ 14,500	\$ (10,895)
Commodities	371	2,500	(2,129)
Capital outlay	-	26,945	(26,945)
Reimbursed expense	450	-	450
TOTAL EXPENDITURES	<u>4,426</u>	<u>\$ 43,945</u>	<u>\$ (39,519)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(4,426)		
UNENCUMBERED CASH, BEGINNING	<u>55,548</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 51,122</u>		

## CITY OF HESSTON, KANSAS

SPECIAL PARKS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019

Schedule 2  
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	2019		Variance Over (Under)
	Actual	Budget	
RECEIPTS			
Local alcohol liquor tax	\$ -	\$ <u>400</u>	\$ <u>(400)</u>
EXPENDITURES			
Capital outlay	<u>-</u>	\$ <u>1,532</u>	\$ <u>(1,532)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-		
UNENCUMBERED CASH, BEGINNING	<u>2,206</u>		
UNENCUMBERED CASH, ENDING	\$ <u>2,206</u>		

## CITY OF HESSTON, KANSAS

TRANSIENT GUEST TAX FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019

Schedule 2  
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	2019		Variance Over (Under)
	Actual	Budget	
RECEIPTS			
Transient guest tax	\$ 41,061	<u>\$ 42,000</u>	<u>\$ (939)</u>
EXPENDITURES			
Transient guest tax appropriations	<u>41,061</u>	<u>\$ 42,000</u>	<u>\$ (939)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-		
UNENCUMBERED CASH, BEGINNING	<u>-</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>		

CITY OF HESSTON, KANSAS  
 BOND AND INTEREST FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019

Schedule 2  
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	2019		Variance Over (Under)
	Actual	Budget	
<b>RECEIPTS</b>			
Ad valorem property tax	\$ 65,440	\$ 65,679	\$ (239)
Delinquent tax	445	350	95
Motor vehicle tax	8,728	7,947	781
Recreational vehicle tax	67	68	(1)
16/20M vehicle tax	10	16	(6)
Commercial vehicle registration fees	-	466	(466)
Watercraft tax	-	28	(28)
Special assessments	385,274	411,453	(26,179)
Operating transfers in	185,000	143,485	41,515
	<u>644,964</u>	<u>\$ 629,492</u>	<u>\$ 15,472</u>
<b>TOTAL RECEIPTS</b>			
<b>EXPENDITURES</b>			
Bond principal	485,000	\$ 485,000	\$ -
Interest coupons	156,568	156,568	-
Cash basis reserve	-	239,700	(239,700)
	<u>641,568</u>	<u>\$ 881,268</u>	<u>\$ (239,700)</u>
<b>TOTAL EXPENDITURES</b>			
RECEIPTS OVER (UNDER) EXPENDITURES	3,396		
UNENCUMBERED CASH, BEGINNING	<u>231,698</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 235,094</u>		

## CITY OF HESSTON, KANSAS

UTILITIES FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019

Schedule 2  
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	2019		Variance Over (Under)
	Actual	Budget	(Under)
<b>RECEIPTS</b>			
Charges for service	\$ 3,500,082	\$ 3,277,500	\$ 222,582
Connection fees	4,628	5,000	(372)
Reimbursements	324	-	324
Miscellaneous	25,157	29,000	(3,843)
<b>TOTAL RECEIPTS</b>	3,530,191	\$ 3,311,500	\$ 218,691
<b>EXPENDITURES</b>			
Personal services	859,748	\$ 834,729	\$ 25,019
Contractual services	513,420	504,600	8,820
Commodities	1,118,955	1,086,480	32,475
Capital outlay	197,766	3,269,500	(3,071,734)
Reimbursed expense	9,635	-	9,635
Operating transfers out	667,000	645,485	21,515
	3,366,524	6,340,794	(2,974,270)
Adjustment for qualifying budget credit	-	324	(324)
<b>TOTAL EXPENDITURES</b>	3,366,524	\$ 6,341,118	\$ (2,974,594)
RECEIPTS OVER (UNDER) EXPENDITURES	163,667		
UNENCUMBERED CASH, BEGINNING	2,757,789		
UNENCUMBERED CASH, ENDING	\$ 2,921,456		

## CITY OF HESSTON, KANSAS

GOLF COURSE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019

Schedule 2  
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	2019		Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	
RECEIPTS			
Golf fees	\$ 349,940	\$ 355,000	\$ (5,060)
Concessions and shop sales	115,680	141,000	(25,320)
Reimbursements	5,036	-	5,036
Miscellaneous	3,607	4,000	(393)
Transfers from other funds	127,000	127,000	-
	<u>601,263</u>	<u>\$ 627,000</u>	<u>\$ (25,737)</u>
TOTAL RECEIPTS			
EXPENDITURES			
Personal services	261,770	\$ 264,242	\$ (2,472)
Contractual services	75,627	87,770	(12,143)
Commodities	167,564	178,750	(11,186)
Capital outlay	88,332	198,509	(110,177)
Reimbursed expense	2,158	-	2,158
	595,451	729,271	(133,820)
Adjustment for qualifying budget credit	-	5,036	(5,036)
	<u>595,451</u>	<u>\$ 734,307</u>	<u>\$ (138,856)</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	5,812		
UNENCUMBERED CASH, BEGINNING	<u>99,840</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 105,652</u>		

CITY OF HESSTON, KANSAS  
 SPECIAL PURPOSE NONBUDGETED FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019

Schedule 2  
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	Special Law Enforcement	Revolving Loan	Public Building Commission	Library Maintenance	Capital Improvement	Equipment Reserve
<b>RECEIPTS</b>						
Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	40,027
Loan payments	-	26,037	-	-	-	-
Operating transfers in	-	-	66,603	-	375,000	265,000
<b>TOTAL RECEIPTS</b>	<b>-</b>	<b>26,037</b>	<b>66,603</b>	<b>-</b>	<b>375,000</b>	<b>305,027</b>
<b>EXPENDITURES</b>						
Contractual services	-	-	-	258	-	-
Capital outlay	6,965	-	-	-	140,822	159,798
Loan advances	-	-	-	-	-	-
Debt service	-	-	66,602	-	-	-
Operating transfers out	-	-	-	-	161,561	-
<b>TOTAL EXPENDITURES</b>	<b>6,965</b>	<b>-</b>	<b>66,602</b>	<b>258</b>	<b>302,383</b>	<b>159,798</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(6,965)</b>	<b>26,037</b>	<b>1</b>	<b>(258)</b>	<b>72,617</b>	<b>145,229</b>
<b>UNENCUMBERED CASH, BEGINNING</b>	<b>6,965</b>	<b>160,043</b>	<b>68,963</b>	<b>22,728</b>	<b>1,509,617</b>	<b>847,191</b>
<b>UNENCUMBERED CASH, ENDING</b>	<b>\$ -</b>	<b>\$ 186,080</b>	<b>\$ 68,964</b>	<b>\$ 22,470</b>	<b>\$ 1,582,234</b>	<b>\$ 992,420</b>

CITY OF HESSTON, KANSAS  
 CAPITAL PROJECTS NONBUDGETED FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019

Schedule 2  
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	Golf Clubhouse Improvements	Council Chamber Remodel	Bicycle/ Pedestrian	22 Acre Development	Downtown Revitalization	Total
RECEIPTS						
Grants	\$ -	\$ -	\$ 29,805	\$ -	\$ -	\$ 29,805
Operating transfers in	-	36,561	-	75,000	50,000	161,561
TOTAL RECEIPTS	-	36,561	29,805	75,000	50,000	191,366
EXPENDITURES						
Commodities	-	-	-	63	-	63
Contractual services	11,150	-	16,217	2,618	-	29,985
Capital outlay	-	66,584	-	-	-	66,584
Construction	-	118,095	-	-	-	118,095
TOTAL EXPENDITURES	11,150	184,679	16,217	2,681	-	214,727
RECEIPTS OVER (UNDER) EXPENDITURES	(11,150)	(148,118)	13,588	72,319	50,000	(23,361)
UNENCUMBERED CASH, BEGINNING	493,995	148,118	-	-	-	642,113
UNENCUMBERED CASH, ENDING	<u>\$ 482,845</u>	<u>\$ -</u>	<u>\$ 13,588</u>	<u>\$ 72,319</u>	<u>\$ 50,000</u>	<u>\$ 618,752</u>

## CITY OF HESSTON, KANSAS

BUSINESS NONBUDGETED FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019

	Utility Maintenance Reserve	Golf Course Maintenance Reserve
	<u>          </u>	<u>          </u>
RECEIPTS		
Reimbursements	\$ -	\$ 1,192
Operating transfers in	100,000	70,000
	<u>          </u>	<u>          </u>
TOTAL RECEIPTS	<u>100,000</u>	<u>71,192</u>
EXPENDITURES		
Maintenance	171,203	17,621
Commodities	-	8,253
Equipment	4,550	67,328
Reimbursements	10,004	-
	<u>          </u>	<u>          </u>
TOTAL EXPENDITURES	<u>185,757</u>	<u>93,202</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(85,757)	(22,010)
UNENCUMBERED CASH, BEGINNING	<u>1,198,559</u>	<u>100,269</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 1,112,802</u></u>	<u><u>\$ 78,259</u></u>

## CITY OF HESSTON, KANSAS

HESSTON PUBLIC LIBRARY - RELATED MUNICIPAL ENTITY  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019

	Schedule 3
	<u>Actual</u>
RECEIPTS	
City appropriations	\$ 221,282
SCKLS	20,998
Grants	9,239
Fines	6,154
Donations	552
H-Town	2,230
Miscellaneous	3,704
Interest	518
	<u>264,677</u>
TOTAL RECEIPTS	<u>264,677</u>
EXPENDITURES	
Buildings	17,143
Books and collection	31,473
Operations	12,832
Payroll	167,555
Programming	8,758
Technology	10,068
Utilities	12,185
Miscellaneous	1,705
	<u>261,719</u>
TOTAL EXPENDITURES	<u>261,719</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,958
UNENCUMBERED CASH, BEGINNING	<u>106,705</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 109,663</u></u>

## CITY OF HESSTON, KANSAS

HESSTON LAND BANK - RELATED MUNICIPAL ENTITY  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019

	Schedule 3 <u>Actual</u>
RECEIPTS	
City appropriations	\$ -
Land sales	2,574
	<u>2,574</u>
TOTAL RECEIPTS	<u>2,574</u>
EXPENDITURES	
Legal fees	80
Special assessments	6,087
Miscellaneous	30
	<u>6,197</u>
TOTAL EXPENDITURES	<u>6,197</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,623)
UNENCUMBERED CASH, BEGINNING	<u>26,336</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 22,713</u></u>

City of Hesston, Kansas  
 Audit differences  
 2019

	Overstated (Understated)				
	Assets	Liabilities	Fund bal	Revenues	Expenditures
Current year accounts payable not recorded	\$ -	\$ (10,536.73)	\$ -	\$ -	\$ (10,536.73)
Prior year accounts payable not recorded	-	-	-	-	11,385.78
Hesston Public Library -					
Current year accounts payable not recorded		(1,753.55)			(1,753.55)
Prior year accounts payable not recorded	-	-	-	-	1,327.00
	<u>\$ -</u>	<u>\$ (12,290.28)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 422.50</u>
FS captions	<u>\$ 10,540,143</u>	<u>\$ 190,239</u>	<u>\$ 10,349,904</u>	<u>\$ 9,616,072</u>	<u>\$ 9,079,632</u>
	<u>\$ 0.00%</u>	<u>\$ -6.46%</u>	<u>\$ 0.00%</u>	<u>\$ 0.00%</u>	<u>\$ 0.00%</u>

Performance materiality = \$75,000

Passed adjustments do not misstate financial statement.



## **Agenda Item Summary**

**Meeting date:** July 13, 2020

**Subject:** Harvey County Economic Development (HCEDC) 2021 Budget Request

**Recommendation:** Approve the funding.

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### **Background Information:**

**Briefed by:** Harvey County Economic Development Director Beth Shelton

**Summary:** Beth Shelton will review the 2021 HCEDC Budget and make a request for funding. The amount requested has been included in the 2021 budget agenda item.

**Financial Impact:** \$36,000 from the General Fund

**Attachment:** 2021 HCEDC Budget

**HARVEY COUNTY ECONOMIC DEVELOPMENT COUNCIL, INC.**  
2021 Budget

	<b>2019 Budget</b>	<b>2020 Budget</b>	<b>2021 Budget</b>
<b>REVENUES</b>			
4001 - City of Burrton	\$7,000	\$ 7,000	\$ 7,000
4003 - City of Halstead	\$18,000	\$ 18,000	\$ 18,000
4005 - City of Hesston	\$36,000	\$ 36,000	\$ 36,000
4007 - City of Newton	\$135,500	\$ 135,500	\$ 135,500
4009 - City of North Newton	\$7,500	\$ 7,500	\$ 7,500
4011 - City of Sedgwick	\$12,000	\$ 12,000	\$ 12,000
4013 - City of Walton	\$1,500	\$ 1,500	\$ 1,500
4015 - Harvey County	\$115,000	\$ 115,000	\$ 115,000
Other Income:	\$600	\$ 600	\$ 600
4031 - Interest - Regular	\$100	\$ 100	\$ 100
4070 - Annual Meeting Revenue	\$500	\$ 500	\$ 500
<b>Total Revenues</b>	<b>\$333,100</b>	<b>\$ 333,100</b>	<b>\$ 333,100</b>
<b>OPERATIONAL EXPENSES</b>			
<b>6000 - Personnel:</b>	<b>\$168,460</b>	<b>\$ 173,110</b>	<b>\$ 173,610</b>
6001 - Salary -	\$138,600	\$ 143,250	\$ 145,000
6002 - Benefits	\$18,360	\$ 18,360	\$ 17,160
6003 - Employer's Taxes	\$11,500	\$ 11,500	\$ 11,450
<b>6010 - Contractural Services:</b>	<b>\$24,200</b>	<b>\$ 24,200</b>	<b>\$ 23,700</b>
6011 - All Shared Service Agreements	\$15,000	\$ 15,000	\$ 14,500
6012 - Financial Services / Audit Service	\$5,000	\$ 5,000	\$ 5,000
6013 - Copier Lease, printing/copying	\$4,200	\$ 4,200	\$ 4,200
<b>6020 - Operations: Administration</b>	<b>\$39,639</b>	<b>\$ 39,639</b>	<b>\$ 39,639</b>
6021 - Office Rent	\$13,789	\$ 13,789	\$ 13,789
6022 - Utilities Costs	\$13,500	\$ 13,500	\$ 13,500
6026 - Office Supplies general office supplies	\$6,000	\$ 6,000	\$ 5,000
6027 - Insurance Liability	\$3,750	\$ 3,750	\$ 3,750
6029 - Computer Software	\$2,500	\$ 2,500	\$ 2,500
6030 - Property Taxes	\$100	\$ 100	\$ 100
<b>Total Administrative Expenses</b>	<b>\$232,299</b>	<b>\$ 236,949</b>	<b>\$ 236,949</b>
<b>PROGRAM EXPENSES</b>			
<b>6060 - Business Recruitment &amp; Retention:</b>	<b>\$30,500</b>	<b>\$ 30,500</b>	<b>\$ 30,500</b>
6061 - Prospect Recruitment Travel/Retention Expense	\$18,000	\$ 18,000	\$ 18,000
6067- Registration fees	\$8,000	\$ 8,000	\$ 8,000
6068-Hospitality and Accommodations	\$4,500	\$ 4,500	\$ 4,500
<b>6070 - Marketing/Promotions:</b>	<b>\$30,500</b>	<b>\$ 28,500</b>	<b>\$ 28,500</b>
6071 - Advertising	\$12,000	\$ 10,000	\$ 10,000
6073 - Web Page Development and Maintenance	\$5,000	\$ 5,000	\$ 5,000
6074 - Marketing Materials	\$10,000	\$ 10,000	\$ 10,000
6075 -Regional Marketin	\$3,500	\$ 3,500	\$ 3,500
<b>6080 - Special Projects</b>	<b>\$ 12,000</b>	<b>\$ 9,501</b>	<b>\$ 9,501</b>
6081 - Special projects	\$ 12,000	\$ 9,501	\$ 9,501
<b>6100 - County-Wide Relations:</b>	<b>\$6,500</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>
6101 - Annual Meeting	\$2,250	\$ 2,250	\$ 2,250
6102 - Annual Report	\$1,000	\$ 1,000	\$ 1,000
6103 - Miscellaneous	\$3,000	\$ 3,000	\$ 3,000
<b>6120 - Staff Training/Development:</b>	<b>\$21,800</b>	<b>\$ 21,150</b>	<b>\$ 21,150</b>
6121 - Memberships/Affiliations/Education/Subscriptions	\$5,000	\$ 4,500	\$ 4,500
6122 - Education registration fee's	\$4,050	\$ 4,050	\$ 4,050
6124 - Staff Public Relations for publications and subscriptions	\$2,250	\$ 2,250	\$ 2,250
6126- Education travel expenses	\$6,000	\$ 5,850	\$ 5,850
6127 - Sponsorships	\$4,500	\$ 4,500	\$ 4,500
<b>Total Program Expenses</b>	<b>\$101,300</b>	<b>\$ 96,151</b>	<b>\$ 96,151</b>
<b>Total Expenditures</b>	<b>\$333,599</b>	<b>\$ 333,100</b>	<b>\$ 333,100</b>

(\$499)

0

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## Agenda Item Summary

**Meeting date:** July 13, 2020

**Subject:** 2021 City Budget

**Recommendation:** Approve for publication and set public hearing date for August 10<sup>th</sup> at 6:00 p.m.

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### Background Information:

**Briefed by:** City Administrator Gary Emry

**Summary:** The State of Kansas requires publication of the “Notice of Budget Hearing / Budget Summary” prior to adopting the 2021 budget. This form serves as the actual public notice for the hearing and contains a summary of the proposed expenditures and revenues for the 2021 budget. After publication, the Ad Valorem Tax listed will be the maximum that may be levied for the budget year. It should be noted that after publication the expenditures may be lowered but not increased over the published amounts.

The Public Hearing will be held at the next Council Meeting – August 10<sup>th</sup> at 6:00 p.m.

#### **Hesston Valuation**

<b>Tax Year</b>	<b>Budget Year</b>	<b>Valuation</b>	<b>Change</b>
2019	2020	34,678,381	
2020	2021	33,867,264	-2.39%

#### **Mill Levy Info:**

2020 Mill Levy = 36.026

2021 Mill Levy = 36.888

Increase = .862

#### **Property Tax Revenue**

\$1,249,295

\$1,249,285

**Tax Supported Funds:**

General

Library

Fire Equipment Tax

Bond & Interest

Community Service

**Attachments:**

2021 Notice of Public Hearing

2021 Certification Page

**NOTICE OF BUDGET HEARING**

The governing body of  
**Hesston**

will meet on August 10, 2020 at 6:00 p.m. at City Council Chambers - 110 E. Smith Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall - 115 E. Smith Street and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	2,287,612	25.891	2,231,377	25.890	3,834,060	899,646	26.564
Debt Service	641,568	2.037	640,180	2.037	869,294	75,361	2.225
Library	221,282	6.035	236,679	6.000	231,300	203,217	6.000
Fire Equipment Tax		1.451		1.451	732,000	49,128	1.451
Community Service Progra	15,912	0.648	25,000	0.648	97,000	21,933	0.648
Special Highway	51,167		225,000		369,300		
Special Parks					829		
Economic Development	4,426		8,500		62,701		
Transient Guest Tax	41,061		35,000		38,000		
PBC (Public Bldg. Comm)	66,603		65,083		132,723		
Golf Fund	595,451		623,854		718,320		
EMS Fund	384,227		400,826		521,222		
Utility Fund	3,366,524		3,109,122		6,898,392		
Non-Budgeted Funds-A	955,867						
Non-Budgeted Funds-B	6,965						
Totals	8,638,665	36.062	7,600,621	36.026	14,505,141	1,249,285	36.888
Less: Transfers	1,385,163		725,568		1,029,245		
Net Expenditure	7,253,502		6,875,053		13,475,896		
Total Tax Levied	1,163,071		1,249,295		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	32,254,436		34,678,381		33,867,264		
Outstanding Indebtedness,							
January 1,	<u>2018</u>		<u>2019</u>		<u>2020</u>		
G.O. Bonds	5,960,000		5,500,000		5,015,000		
Revenue Bonds	0		0		0		
Other	3,270,536		3,101,199		2,929,053		
Lease Purchase Principal	441,812		348,505		251,945		
Total	9,672,348		8,949,704		8,195,998		

\*Tax rates are expressed in mills

**Jason Thrasher**

City Official Title: City Clerk





## **Agenda Item Summary**

**Meeting date:** July 13, 2020

**Subject:** 2021-2025 Capital Improvement Plan

**Recommendation:** Adopt the plan

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### **Background Information:**

**Briefed by:** City Administrator Gary Emry

**Summary:** Annually, the City Council adopts the Capital Improvement Plan (CIP). Drafts of the CIP were reviewed at the departmental meetings and budget work session. The equipment and projects listed in 2021 have been included in the 2021 budgets. Items and equipment in the years 2022-2025 are for planning purposes. Equipment and projects expenditures listed in the CIP are brought before the Council for final approval.

### **Attachments:**

2021-2025 Capital Improvement Plan

2021-2025 Summary of Changes to Reserves

**CITY OF HESSTON**  
**SUMMARY OF CHANGES TO RESERVES**  
**For the Five Years Ended December 31, 2025**

<b>EQUIPMENT RESERVE</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Source of Funds:</b>					
Beginning Unencumbered Cash	680,421	639,421	582,421	723,921	725,421
Transfer from Utility Fund	-	-	-	-	-
Transfer from EMS Fund	20,000	20,000	20,000	20,000	20,000
Transfer from General Fund	150,000	175,000	175,000	175,000	175,000
<b>Total Source of Funds</b>	<b>850,421</b>	<b>834,421</b>	<b>777,421</b>	<b>918,921</b>	<b>920,421</b>
<b>Use of Funds:</b>					
<b>Admin</b>					
Replace Printer for Utility Billing Department	4,000	-	-	-	-
City Hall Renovations	35,000	35,000	-	-	-
Replace 2019 Admin Computers x 3	-	-	3,500	3,500	-
Replace HVAC System in Council Chambers	-	-	-	-	15,000
Replace / Upgrade 2019 File Server	-	-	-	-	17,500
<b>Street</b>					
Replace or add new pickup.	42,000	-	-	-	-
Backup Generator for City Shop	-	50,000	-	-	-
Replace 2001 1-Ton Pickup (type depends on 2021 new hire)	-	42,000	-	-	-
Replace 2001 Street Sweeper (\$100K Cash - Finance \$150K)	-	-	-	100,000	-
Replace 2005 Dump Truck - add Sander	-	-	-	-	130,000
<b>Fire</b>					
Bunker Gear Replacement	10,000	10,000	10,000	10,000	10,000
Replacement Fire Hose	5,000	5,000	5,000	5,000	5,000
Training Facilities	25,000	-	-	-	-
Communications System Maintenance	-	5,000	-	5,000	-
Storm Siren Maintenance	-	5,000	-	-	-
<b>EMS</b>					
Communications System Maintenance	5,000	-	5,000	-	5,000
New EKG Monitor/Defibrillator	-	40,000	-	-	-
<b>Police</b>					
Replace Patrol Car (split with Op. Budget)	20,000	20,000	-	-	20,000
Replace K-9 Vehicle	-	-	-	20,000	-
<b>Parks</b>					
Handicap Accessible Playground Equipment - Children's Park	50,000	-	-	-	-
Tree Planting Pine Replacement	10,000	10,000	-	-	-
Replace Hustler Super Z, Kawasaki engine, rear discharge	5,000	-	-	-	-
Open Shelter - Interstate Park	-	10,000	-	-	-
Landscaping Replacement Children's Park	-	20,000	-	-	-
Landscape Replacement King Park	-	-	30,000	-	-
Playground Equipment Replacement	-	-	-	50,000	50,000
<b>Total Use of Funds</b>	<b>211,000</b>	<b>252,000</b>	<b>53,500</b>	<b>193,500</b>	<b>252,500</b>
<b>Ending Unencumbered Cash</b>	<b>639,421</b>	<b>582,421</b>	<b>723,921</b>	<b>725,421</b>	<b>667,921</b>

<b>SPECIAL STREET &amp; HIGHWAY FUND</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Source of Funds:</b>					
Beginning Unencumbered Cash	290,339	270,319	214,709	178,342	142,870
State Payments	85,480	87,190	88,933	90,712	92,526
<b>Total Source of Funds</b>	<b>375,819</b>	<b>357,509</b>	<b>303,642</b>	<b>269,054</b>	<b>235,396</b>
<b>Use of Funds:</b>					
Service Contracts	15,000	15,000	15,000	15,000	15,000
Paving Materials	25,000	27,000	29,000	31,000	33,000

Sidewalk Materials	15,000	15,000	15,000	15,000	15,000
Weaver Payments	25,000	25,000	25,000	25,000	25,000

**Street Improvements - Split with Capital Improvemnet Fund**

Hickory St. from S. College to S. Ridge M&O	25,500	-	-	-	-
W. Smith, N. Hess, E. Academy, 200 Blk Streeter & City Ball Diamond Parking M&O	-	25,000	-	-	-
Surface Treatment of Old 81 Hwy	-	35,800	-	-	-
E. Pine, 400 Blk S. Streeter & E. Cedar (8,300 sq. yds.) M&O	-	-	41,300	-	-
E. Smith, E. Knott & 200 Blk. N. Streeter (12,744 sq. yds) M&O	-	-	-	40,184	-
W. Vesper, E. Vesper, 400 Blk N. Streeter & Williams, Cul-de-sac streets Cherry Hills, S	-	-	-	-	39,106

<b>Total Use of Funds</b>	105,500	142,800	125,300	126,184	127,106
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<b>Ending Unencumbered Cash</b>	<b>270,319</b>	<b>214,709</b>	<b>178,342</b>	<b>142,870</b>	<b>108,290</b>
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**UTILITY MAINTENANCE RESERVE**

	2021	2022	2023	2024	2025
<b>Source of Funds:</b>					
Beginning Unencumbered Cash	1,112,802	1,042,202	1,098,502	1,093,002	1,133,002
Transfer from Utility Fund	125,000	100,000	75,000	50,000	50,000
<b>Total Source of Funds</b>	<b>1,237,802</b>	<b>1,142,202</b>	<b>1,173,502</b>	<b>1,143,002</b>	<b>1,183,002</b>

**Use of Funds:**

Electrofusion Machine for gas	7,500	-	-	-	-
Replace Plaza Lift Station	110,000	-	-	-	-
Hydraulic Breaker for JD Backhoe	18,100	-	-	-	-
Switch Sewer Plant and Lift Station Telemetry from Evoqua to Pedrotti	60,000	-	-	-	-
Replace last of shop windows	-	9,500	-	-	-
Replace roll up bay doors at sewer plant.	-	7,700	-	-	-
Replace 2003 Blower System at plant	-	26,500	-	-	-
Replace 6" Bare Steel feeder line from Black Hills.	-	-	70,000	-	-
Replace mower used at sewer plant and wells	-	-	10,500	-	-
Upgrade water tower / underground storage telemetry system.	-	-	-	10,000	-
Replace 2011 F-350 pickup	-	-	-	-	45,000
Rehab Well 9, last done in 2012	-	-	-	-	30,000

<b>Total Use of Funds</b>	195,600	43,700	80,500	10,000	75,000
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<b>Ending Unencumbered Cash</b>	<b>1,042,202</b>	<b>1,098,502</b>	<b>1,093,002</b>	<b>1,133,002</b>	<b>1,108,002</b>
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**FIRE EQUIPMENT TAX RESERVE**

	2021	2022	2023	2024	2025
<b>Source of Funds:</b>					
Beginning Unencumbered Cash	614,916	732,342	302,117	424,287	448,900
Property Tax	49,591	50,583	51,594	52,626	53,679
Motor Vehicle Taxes	6,416	6,544	6,675	6,809	6,945
Service Agreements	61,419	62,647	63,900	65,178	66,482
<b>Total Source of Funds</b>	<b>732,342</b>	<b>852,117</b>	<b>424,287</b>	<b>548,900</b>	<b>576,006</b>

**Use of Funds:**

Replace Aerial/Pumper	-	550,000	-	-	-
Replace Squad/Wildland Pumper	-	-	-	100,000	-

<b>Total Use of Funds</b>	-	550,000	-	100,000	-
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<b>Ending Unencumbered Cash</b>	<b>732,342</b>	<b>302,117</b>	<b>424,287</b>	<b>448,900</b>	<b>576,006</b>
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**CAPITAL IMPROVEMENT RESERVE**

	2021	2022	2023	2024	2025
<b>Source of Funds:</b>					
Beginning Unencumbered Cash	1,382,234	1,477,234	1,437,534	1,487,534	1,487,534
Transfer from General Fund	-	-	-	-	-
Transfer from Utility Fund	150,000	100,000	100,000	100,000	100,000
<b>Total Source of Funds</b>	<b>1,532,234</b>	<b>1,577,234</b>	<b>1,537,534</b>	<b>1,587,534</b>	<b>1,587,534</b>

**Use of Funds:**

Renovation of Heritage Park Shelter House	20,000	-	-	-	-
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**Street Improvements - Split with SS&Hwy Fund**

Hickory Street from S. College to S. Ridge. Profile Mill and Overlay	55,000	-	-	-	-
Mill and Overlay - W.Smith, N. Hess, E. Academy & 200 Blk Streeter	-	89,700	-	-	-
Surface Treatment of Old 81 Hwy. (Based on County Schedule)	-	50,000	-	-	-
Mill & Overlay E. Pine, 400 Blk S. Streeter & E. Cedar (8,300 sq. yds.)	-	-	50,000	-	-
Mill & Overlay E. Smith, E. Knott & 200 Blk. N. Streeter (12,744 sq. yds)	-	-	-	100,000	-
Mill & Overlay W. Vesper, E. Vesper, 400 Blk N. Streeter & Williams, Cul-de-sac streets	-	-	-	-	100,000

<b>Total Use of Funds</b>	55,000	139,700	50,000	100,000	100,000
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<b>Ending Unencumbered Cash</b>	<b>1,477,234</b>	<b>1,437,534</b>	<b>1,487,534</b>	<b>1,487,534</b>	<b>1,487,534</b>
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<b>GOLF MAINTENANCE RESERVE</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Source of Funds:</b>					
Beginning Unencumbered Cash	103,257	103,257	103,257	100,257	87,257
Transfer from Utility Fund	50,000	-	-	-	-
<b>Total Source of Funds</b>	<b>153,257</b>	<b>103,257</b>	<b>103,257</b>	<b>100,257</b>	<b>87,257</b>

<b>Use of Funds:</b>					
Golf Cart Battery Replacement	15,000	-	-	-	-
Irrigation Control System	35,000	-	-	-	-
New Range Equipment (Picker/Ball Washer)	-	-	3,000	-	-
New Beverage Cart	-	-	-	5,000	-
New Range Picker	-	-	-	8,000	-
<b>Total Use of Funds</b>	<b>50,000</b>	<b>-</b>	<b>3,000</b>	<b>13,000</b>	<b>-</b>

<b>Ending Unencumbered Cash</b>	<b>103,257</b>	<b>103,257</b>	<b>100,257</b>	<b>87,257</b>	<b>87,257</b>
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<b>LIBRARY MAINTENANCE RESERVE</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Source of Funds:</b>					
Beginning Unencumbered Cash	22,469	22,469	22,469	22,469	22,469
Transfer from Utility Fund	-	-	-	-	-
<b>Total Source of Funds</b>	<b>22,469</b>	<b>22,469</b>	<b>22,469</b>	<b>22,469</b>	<b>22,469</b>

<b>Use of Funds:</b>					
Building Maintenance	-	-	-	-	-
<b>Total Use of Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Ending Unencumbered Cash</b>	<b>22,469</b>	<b>22,469</b>	<b>22,469</b>	<b>22,469</b>	<b>22,469</b>
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**CITY OF HESSTON  
SUMMARY OF CHANGES TO RESERVES  
For the Five Years Ended December 31, 2025**

<b>EQUIPMENT RESERVE</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Source of Funds:</b>					
Beginning Unencumbered Cash	680,421	639,421	582,421	723,921	725,421
Transfer from Utility Fund	-	-	-	-	-
Transfer from EMS Fund	20,000	20,000	20,000	20,000	20,000
Transfer from General Fund	150,000	175,000	175,000	175,000	175,000
<b>Total Source of Funds</b>	<b>850,421</b>	<b>834,421</b>	<b>777,421</b>	<b>918,921</b>	<b>920,421</b>
<b>Use of Funds:</b>					
<b>Admin</b>					
Replace Printer for Utility Billing Department	4,000	-	-	-	-
City Hall Renovations	35,000	35,000	-	-	-
Replace 2019 Admin Computers x 3	-	-	3,500	3,500	-
Replace HVAC System in Council Chambers	-	-	-	-	15,000
Replace / Upgrade 2019 File Server	-	-	-	-	17,500
<b>Street</b>					
Replace or add new pickup.	42,000	-	-	-	-
Backup Generator for City Shop	-	50,000	-	-	-
Replace 2001 1-Ton Pickup (type depends on 2021 new hire)	-	42,000	-	-	-
Replace 2001 Street Sweeper (\$100K Cash - Finance \$150K)	-	-	-	100,000	-
Replace 2005 Dump Truck - add Sander	-	-	-	-	130,000
<b>Fire</b>					
Bunker Gear Replacement	10,000	10,000	10,000	10,000	10,000
Replacement Fire Hose	5,000	5,000	5,000	5,000	5,000
Training Facilities	25,000	-	-	-	-
Communications System Maintenance	-	5,000	-	5,000	-
Storm Siren Maintenance	-	5,000	-	-	-
<b>EMS</b>					
Communications System Maintenance	5,000	-	5,000	-	5,000
New EKG Monitor/Defibrillator	-	40,000	-	-	-
<b>Police</b>					
Replace Patrol Car (split with Op. Budget)	20,000	20,000	-	-	20,000
Replace K-9 Vehicle	-	-	-	20,000	-
<b>Parks</b>					
Handicap Accessible Playground Equipment - Children's Park	50,000	-	-	-	-
Tree Planting Pine Replacement	10,000	10,000	-	-	-
Replace Hustler Super Z, Kawasaki engine, rear discharge	5,000	-	-	-	-
Open Shelter - Interstate Park	-	10,000	-	-	-
Landscaping Replacement Children's Park	-	20,000	-	-	-
Landscape Replacement King Park	-	-	30,000	-	-
Playground Equipment Replacement	-	-	-	50,000	50,000
<b>Total Use of Funds</b>	<b>211,000</b>	<b>252,000</b>	<b>53,500</b>	<b>193,500</b>	<b>252,500</b>
<b>Ending Unencumbered Cash</b>	<b>639,421</b>	<b>582,421</b>	<b>723,921</b>	<b>725,421</b>	<b>667,921</b>

<b>SPECIAL STREET &amp; HIGHWAY FUND</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Source of Funds:</b>					
Beginning Unencumbered Cash	290,339	270,319	214,709	178,342	142,870
State Payments	85,480	87,190	88,933	90,712	92,526
<b>Total Source of Funds</b>	<b>375,819</b>	<b>357,509</b>	<b>303,642</b>	<b>269,054</b>	<b>235,396</b>

<b>Use of Funds:</b>					
Service Contracts	15,000	15,000	15,000	15,000	15,000
Paving Materials	25,000	27,000	29,000	31,000	33,000
Sidewalk Materials	15,000	15,000	15,000	15,000	15,000
Weaver Payments	25,000	25,000	25,000	25,000	25,000

**Street Improvements - Split with Capital Improvemnet Fund**

Hickory St. from S. College to S. Ridge M&O	25,500	-	-	-	-
W. Smith, N. Hess, E. Academy, 200 Blk Streeter & City Ball Diamond Parking M&O	-	25,000	-	-	-
Surface Treatment of Old 81 Hwy	-	35,800	-	-	-
E. Pine, 400 Blk S. Streeter & E. Cedar (8,300 sq. yds.) M&O	-	-	41,300	-	-
E. Smith, E. Knott & 200 Blk. N. Streeter (12,744 sq. yds) M&O	-	-	-	40,184	-
W. Vesper, E. Vesper, 400 Blk N. Streeter & Williams, Cul-de-sac streets Cherry Hills, E	-	-	-	-	39,106

<b>Total Use of Funds</b>	<b>105,500</b>	<b>142,800</b>	<b>125,300</b>	<b>126,184</b>	<b>127,106</b>
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<b>Ending Unencumbered Cash</b>	<b>270,319</b>	<b>214,709</b>	<b>178,342</b>	<b>142,870</b>	<b>108,290</b>
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<b>UTILITY MAINTENANCE RESERVE</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Source of Funds:</b>					
Beginning Unencumbered Cash	1,112,802	1,042,202	1,098,502	1,093,002	1,133,002
Transfer from Utility Fund	125,000	100,000	75,000	50,000	50,000
<b>Total Source of Funds</b>	<b>1,237,802</b>	<b>1,142,202</b>	<b>1,173,502</b>	<b>1,143,002</b>	<b>1,183,002</b>

<b>Use of Funds:</b>					
Electrofusion Machine for gas	7,500	-	-	-	-
Replace Plaza Lift Station	110,000	-	-	-	-
Hydraulic Breaker for JD Backhoe	18,100	-	-	-	-
Switch Sewer Plant and Lift Station Telemetry from Evoqua to Pedrotti	60,000	-	-	-	-
Replace last of shop windows	-	9,500	-	-	-
Replace roll up bay doors at sewer plant.	-	7,700	-	-	-
Replace 2003 Blower System at plant	-	26,500	-	-	-
Replace 6" Bare Steel feeder line from Black Hills.	-	-	70,000	-	-
Replace mower used at sewer plant and wells	-	-	10,500	-	-
Upgrade water tower / underground storage telemetry system.	-	-	-	10,000	-
Replace 2011 F-350 pickup	-	-	-	-	45,000
Rehab Well 9, last done in 2012	-	-	-	-	30,000

<b>Total Use of Funds</b>	<b>195,600</b>	<b>43,700</b>	<b>80,500</b>	<b>10,000</b>	<b>75,000</b>
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<b>Ending Unencumbered Cash</b>	<b>1,042,202</b>	<b>1,098,502</b>	<b>1,093,002</b>	<b>1,133,002</b>	<b>1,108,002</b>
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<b>FIRE EQUIPMENT TAX RESERVE</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Source of Funds:</b>					
Beginning Unencumbered Cash	614,916	732,342	302,117	424,287	448,900
Property Tax	49,591	50,583	51,594	52,626	53,679
Motor Vehicle Taxes	6,416	6,544	6,675	6,809	6,945
Service Agreements	61,419	62,647	63,900	65,178	66,482
<b>Total Source of Funds</b>	<b>732,342</b>	<b>852,117</b>	<b>424,287</b>	<b>548,900</b>	<b>576,006</b>

<b>Use of Funds:</b>					
Replace Aerial/Pumper	-	550,000	-	-	-
Replace Squad/Wildland Pumper	-	-	-	100,000	-

<b>Total Use of Funds</b>	<b>-</b>	<b>550,000</b>	<b>-</b>	<b>100,000</b>	<b>-</b>
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<b>Ending Unencumbered Cash</b>	<b>732,342</b>	<b>302,117</b>	<b>424,287</b>	<b>448,900</b>	<b>576,006</b>
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<b>CAPITAL IMPROVEMENT RESERVE</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Source of Funds:</b>					
Beginning Unencumbered Cash	1,382,234	1,477,234	1,437,534	1,487,534	1,487,534
Transfer from General Fund	-	-	-	-	-
Transfer from Utility Fund	150,000	100,000	100,000	100,000	100,000
<b>Total Source of Funds</b>	<b>1,532,234</b>	<b>1,577,234</b>	<b>1,537,534</b>	<b>1,587,534</b>	<b>1,587,534</b>
<b>Use of Funds:</b>					
Renovation of Heritage Park Shelter House	20,000	-	-	-	-
<b>Street Improvements - Split with SS&amp;Hwy Fund</b>					
Hickory Street from S. College to S. Ridge. Profile Mill and Overlay	55,000	-	-	-	-
Mill and Overlay - W. Smith, N. Hess, E. Academy & 200 Blk Streeter	-	89,700	-	-	-
Surface Treatment of Old 81 Hwy. (Based on County Schedule)	-	50,000	-	-	-
Mill & Overlay E. Pine, 400 Blk S. Streeter & E. Cedar (8,300 sq. yds.)	-	-	50,000	-	-
Mill & Overlay E. Smith, E. Knott & 200 Blk. N. Streeter (12,744 sq. yds)	-	-	-	100,000	-
Mill & Overlay W. Vesper, E. Vesper, 400 Blk N. Streeter & Williams, Cul-de-sac streets	-	-	-	-	100,000
<b>Total Use of Funds</b>	<b>55,000</b>	<b>139,700</b>	<b>50,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Ending Unencumbered Cash</b>	<b>1,477,234</b>	<b>1,437,534</b>	<b>1,487,534</b>	<b>1,487,534</b>	<b>1,487,534</b>
<b>GOLF MAINTENANCE RESERVE</b>					
<b>Source of Funds:</b>					
Beginning Unencumbered Cash	103,257	103,257	103,257	100,257	87,257
Transfer from Utility Fund	50,000	-	-	-	-
<b>Total Source of Funds</b>	<b>153,257</b>	<b>103,257</b>	<b>103,257</b>	<b>100,257</b>	<b>87,257</b>
<b>Use of Funds:</b>					
Golf Cart Battery Replacement	15,000	-	-	-	-
Irrigation Control System	35,000	-	-	-	-
New Range Equipment (Picker/Ball Washer)	-	-	3,000	-	-
New Beverage Cart	-	-	-	5,000	-
New Range Picker	-	-	-	8,000	-
<b>Total Use of Funds</b>	<b>50,000</b>	<b>-</b>	<b>3,000</b>	<b>13,000</b>	<b>-</b>
<b>Ending Unencumbered Cash</b>	<b>103,257</b>	<b>103,257</b>	<b>100,257</b>	<b>87,257</b>	<b>87,257</b>
<b>LIBRARY MAINTENANCE RESERVE</b>					
<b>Source of Funds:</b>					
Beginning Unencumbered Cash	22,469	22,469	22,469	22,469	22,469
Transfer from Utility Fund	-	-	-	-	-
<b>Total Source of Funds</b>	<b>22,469</b>	<b>22,469</b>	<b>22,469</b>	<b>22,469</b>	<b>22,469</b>
<b>Use of Funds:</b>					
Building Maintenance	-	-	-	-	-
<b>Total Use of Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unencumbered Cash</b>	<b>22,469</b>	<b>22,469</b>	<b>22,469</b>	<b>22,469</b>	<b>22,469</b>



## Agenda Item Summary

**Meeting date:** July 13, 2020

**Subject:** 2021 Land Bank Budget – Approve for Publication

**Recommendation:** Approve for Publication and set Public Hearing Date for August 10<sup>th</sup> at 6:00 p.m.

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### Background Information:

**Briefed by:** City Administrator Gary Emry

#### Summary:

Recess City Council Meeting & Convene Land Bank Meeting:

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Vote: \_\_\_\_\_

Approve Land Bank Minutes of August 12, 2019 & October 28, 2019.

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Vote: \_\_\_\_\_

Authorize Publication of 2021 Land Bank Budget and Set Date, Time, and Location of Public Hearing to August 10<sup>th</sup> at 6:00 p.m. at Hesston Council Chambers.

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Vote: \_\_\_\_\_

#### Attachments:

August 12, 2019 & October 28, 2019 Minutes  
2021 Hesston Land Bank Notice of Public Hearing  
2021 Hesston Land Bank Certificate

Recess Hesston Land Bank Meeting and Reconvene City Council Meeting.

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Vote: \_\_\_\_\_

**NOTICE OF BUDGET HEARING**

State of Kansas  
Special District  
2021

The governing body of

**Hesston**  
**Harvey**

will meet on August 10, 2020 at 6:00 p.m. at City Council Chambers - 110 E. Smith Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at City Hall - 115 E. Smith Street and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General							
Debt Service							
Hesston Land Bank	6,197		18,885		18,827		
Totals	6,197	0.000	18,885	0.000	18,827	0	0.000
Less: Transfers	0		15,000		0		
Net Expenditures	6,197		3,885		18,827		
Total Tax Levied	0		0		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	0		0		0		

Outstanding Indebtedness,

Jan 1,	<u>2018</u>	<u>2019</u>	<u>2020</u>
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Jason Thrasher  
City Clerk

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**CERTIFICATE**

2021

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  
maximum expenditures for the various funds for the year 2021; and (3) the  
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

		2021 Adopted Budget		
Table of Contents:		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2021	Page No. 2			
Allocation MVT, RVT, 16/20M Vehicle Ta	3			
Schedule of Transfers	4			
Statement of Indebt. & Lease/Purchase	5			
<b>Fund</b>	<b>K.S.A.</b>			
General	0	6		
Debt Service	10-113			
Hesston Land Bank	6	18,827		
	6			
<b>Totals</b>	xxxxxxxx	18,827	0	
Budget Summary	7			County Clerk's Use Only
Neighborhood Revitalization Rebate				
Resolution required? Notice of the vote to adopt required to be published?		No		Nov. 1, 2020 Total Assessed Valuation

Assisted by:

\_\_\_\_\_

Address:

\_\_\_\_\_

Email:

\_\_\_\_\_

Attest: \_\_\_\_\_, 2020

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

**CPA Summary**



## **Agenda Item Summary**

**Meeting date:** July 13, 2020

**Subject:** Face Mask Discussion

**Recommendation:**

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### **Background Information:**

**Briefed by:** Mayor David Kauffman

**Summary:** Discuss mandatory face mask requirement in the community.



## **Agenda Item Summary**

**Meeting date:** July 13, 2020

**Subject:** Adjourn Meeting

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At the conclusion of the agenda the Mayor can request a motion to adjourn the meeting.

**Next Regular Council Meeting:** August 10, 2020