

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,							
G.O. Bonds	2018 5,960,000		2019 5,500,000		2020 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

CERTIFICATE

To the Clerk of Harvey, State of Kansas

We, the undersigned, officers of

Hesston

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2021; and
 (3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

			2021 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Allocation of MVT, RVT, and 16/20M Vehicle	3				
Schedule of Transfers	4				
Statement of Indebtedness	5				
Statement of Lease-Purchases	6				
Computation to Determine State Library Grant	7				
Fund	K.S.A.				
General	12-101a	8	3,834,060	899,646	
Debt Service	10-113	9	869,294	75,361	
Library	12-1220	9	231,300	203,217	
Fire Equipment Tax	12-1106	10	732,000	49,128	
Community Service Program	12-137	10	97,000	21,933	
Special Highway		11	369,300		
Special Parks		11	829		
Economic Development		12	62,701		
Transient Guest Tax		12	38,000		
PBC (Public Bldg. Comm)		13	132,723		
		13			
Golf Fund		14	718,320		
EMS Fund		15	521,222		
Utility Fund		16	6,898,392		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Totals		xxxxxxx	14,505,141	1,249,285	
					County Clerk's Use Only
Budget Summary		19			
Neighborhood Revitalization Rebate		20			Nov 1, 2020 Total Assessed Valuation

Tax Lid Limit (from Computation Tab) 1,374,417
Does the City Need to Hold and Election? NO

Assisted by: _____

Address: _____

Email: _____

Attest: _____ 2020

County Clerk

Governing Body

CPA Summary

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ <u>1,249,295</u>
2. Library levy in 2020 budget	- \$ <u>208,049</u>
Other tax entity levy in 2020 budget	- \$ <u>0</u>
3. Net tax levy	\$ <u>1,041,246</u>

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+ <u>431,958</u>	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ <u>2,527,440</u>	
5b. Personal property 2019	- <u>2,534,170</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2020 :	+ <u>159,634</u>	
8. Expiration of property tax abatements	+ <u>43,150</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u> </u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>634,742</u>	
11. Total estimated valuation July 1, 2020	<u>33,867,264</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0191</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>19,888</u>	
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)	<u>1.80%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>18,742</u>	
16. Total Percentage Adjustments	\$ <u>38,630</u>	

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+ <u>75,361</u>
Property tax revenues for debt service in 2020 budget:	- <u>70,637</u>
Increased property tax revenues spent on debt service	<u>4,724</u>

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)					+ <u>63,759</u>
Property tax revenues spent for public building commission and lease payments in the 2020 budget: Increase property tax revenues spent on public building commission and lease payments					- <u>65,083</u> <u>0</u>
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)					+ <u>0</u>
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:					+ <u>0</u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:					+ <u>0</u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:					+ <u>0</u>
23. Law enforcement expenses - 2021 budget:					+ <u>903,088</u>
Law enforcement expenses - 2020 budget:					- <u>803,548</u>
CPI adjustment	1.80%				<u>14,464</u>
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)					+ <u>85,076</u>
24. Fire protection expenses - 2021 budget:					+ <u>184,010</u>
Fire protection expenses - 2020 budget:					- <u>179,245</u>
CPI adjustment	1.80%				<u>3,226</u>
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)					+ <u>1,539</u>
25. Emergency medical expenses - 2021 budget:					+ <u>0</u>
Emergency medical expenses - 2020 budget:					- <u>0</u>
CPI adjustment	1.80%				<u>0</u>
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)					+ <u>0</u>
26. Total Revenue Adjustments					<u><u>91,339</u></u>
Levies on Behalf of Another Political or Governmental Subdivision					
27. Library Levy - 2021 budget:					+ <u>203,202</u>
Other tax entity levy - 2021 budget:					+ <u> </u>
Other tax entity levy - 2021 budget:					+ <u> </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision					+ <u><u>203,202</u></u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)					+ <u> </u>
30. Total Computed Tax Levy					<u><u>1,374,417</u></u>

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

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	897,822	106,806	871	187	6,169	443
Debt Service	70,637	8,403	69	15	485	35
Library	208,049	24,750	202	44	1,429	103
Fire Equipment Tax	50,316	5,986	49	11	346	25
Community Service Pro	22,471	2,673	22	5	154	11
TOTAL	1,249,295	148,618	1,213	262	8,583	617

County Treas Motor Vehicle Estimate 148,618
 County Treas Recreational Vehicle Estimate 1,213
 County Treas 16/20M Vehicle Estimate 262
 County Treas Commercial Vehicle Tax Estimate 8,583
 County Treas Watercraft Tax Estimate 617

Motor Vehicle Factor 0.11896
 Recreational Vehicle Factor 0.00097
 16/20M Vehicle Factor 0.00021
 Commercial Vehicle Factor 0.00687
 Watercraft Factor 0.00049

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2021

Library found in: Hesston
Harvey

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2020</u>	Proposed Year <u>2021</u>
Ad Valorem Tax	\$208,049	\$203,217
Delinquent Tax	\$1,500	\$1,200
Motor Vehicle Tax	\$25,839	\$24,750
Recreational Vehicle Tax	\$195	\$202
16/20M Vehicle Tax	\$29	\$44
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$235,612	\$229,413
Difference in Total Taxes:	(\$6,199)	
Qualify for grant:	Not Qualify	

Second test:

Assessed Valuation	\$34,678,381	\$33,867,264
Did Assessed Valuation Decrease?	Yes	
Levy Rate	6	6.000
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Hesston

2021

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
General Administration			
Salaries	87,726	91,080	97,664
Contractual	58,184	55,450	57,150
Commodities	6,763	6,200	6,200
Capital Outlay	14,032	1,000	500
Total	166,705	153,730	161,514
Police			
Salaries	666,979	690,948	757,388
Contractual	62,058	66,900	71,000
Commodities	32,987	41,700	42,200
Capital Outlay	24,711	19,000	32,500
Total	786,735	818,548	903,088
Street			
Salaries	179,654	193,929	287,083
Contractual	27,315	27,400	25,469
Commodities	34,685	36,250	36,350
Capital Outlay	1,937	2,000	2,500
Total	243,591	259,579	351,402
Parks			
Salaries	184,162	199,575	191,912
Contractual	22,107	23,400	24,350
Commodities	18,346	23,100	24,750
Capital Outlay	2,219	0	0
Total	226,834	246,075	241,012
Fire			
Salaries	106,641	119,445	124,210
Contractual	38,913	43,500	43,500
Commodities	13,968	16,300	16,300
Capital Outlay	9,971	0	0
Total	169,493	179,245	184,010
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	1,593,358	1,657,177	1,841,026

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

Hesston

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Uncumbered Cash Balance Jan 1	231,698	235,094	229,985
Receipts:			
Ad Valorem Tax	65,440	70,637	XXXXXXXXXXXXXXXXXX
Delinquent Tax	445	700	500
Motor Vehicle Tax	8,728	8,720	8,403
Recreational Vehicle Tax	67	66	69
16/20M Vehicle Tax	10	10	15
Commercial Vehicle Tax	0	0	485
Watercraft Tax	0	0	35
Special Assessments	385,274	411,453	411,453
Transfers:			
Utility Fund	160,000	118,485	118,485
SS&Hwy	25,000	25,000	25,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-48
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	644,964	635,071	564,397
Resources Available:	876,662	870,165	794,382
Expenditures:			
Principal Payments	485,000	495,000	515,000
Interest Payments	156,568	145,180	112,094
Cash Basis Reserve	0	0	242,200
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	641,568	640,180	869,294
Uncumbered Cash Balance Dec 31	235,094	229,985	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	881,268	854,486	869,294
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	869,294
		Tax Required	74,912
		Delinquent Comp Rate: 0.6%	439
		Amount of 2020 Ad Valorem Tax	75,361

Adopted Budget Library	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Uncumbered Cash Balance Jan 1	2,674	2,791	1,724
Receipts:			
Ad Valorem Tax	193,879	208,049	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,313	1,500	1,200
Motor Vehicle Tax	25,864	25,839	24,750
Recreational Vehicle Tax	197	195	202
16/20M Vehicle Tax	29	29	44
Commercial Vehicle Tax	0	0	1,429
Watercraft Tax	0	0	103
EMC Safety Dividend	117	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-157
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	221,399	235,612	27,571
Resources Available:	224,073	238,403	29,295
Expenditures:			
Appropriations (County)	221,282	236,679	231,300
Appropriation of Fund Reserve (City)	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	221,282	236,679	231,300
Uncumbered Cash Balance Dec 31	2,791	1,724	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	221,904	236,679	231,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	231,300
		Tax Required	202,005
		Delinquent Comp Rate: 0.6%	1,212
		Amount of 2020 Ad Valorem Tax	203,217

CPA Summary

Hesston

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Fire Equipment Tax	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	388,153	498,794	614,917
Receipts:			
Ad Valorem Tax	46,615	50,316	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	316	475	450
Motor Vehicle Tax	6,215	6,210	5,986
Recreational Vehicle Tax	47	47	49
16/20M Vehicle Tax	7	7	11
Commercial Vehicle Tax	0	0	346
Watercraft Tax	0	0	25
Township Service Agreement	57,441	59,068	61,419
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-38
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	110,641	116,123	68,248
Resources Available:	498,794	614,917	683,163
Expenditures:			
New Equipment	0	0	732,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	732,000
Unencumbered Cash Balance Dec 31	498,794	614,917	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	497,825	474,673	732,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		732,000
	Tax Required		48,835
Delinquent Comp Rate:	0.6%		293
Amount of 2020 Ad Valorem Tax			49,128

Adopted Budget	Prior Year	Current Year	Proposed Budget
Community Service Program	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	63,835	71,682	72,150
Receipts:			
Ad Valorem Tax	20,818	22,471	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	141	200	200
Motor Vehicle Tax	2,776	2,773	2,673
Recreational Vehicle Tax	21	21	22
16/20M Vehicle Tax	3	3	5
Commercial Vehicle Tax	0	0	154
Watercraft Tax	0	0	11
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-17
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	23,759	25,468	3,048
Resources Available:	87,594	97,150	75,198
Expenditures:			
Community Service Grants	15,912	25,000	97,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	15,912	25,000	97,000
Unencumbered Cash Balance Dec 31	71,682	72,150	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	76,475	87,991	97,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		97,000
	Tax Required		21,802
Delinquent Comp Rate:	0.6%		131
Amount of 2020 Ad Valorem Tax			21,933

CPA Summary

Hesston

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	360,441	412,190	283,820
Receipts:			
State of Kansas Gas Tax	102,916	96,630	85,480
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	102,916	96,630	85,480
Resources Available:	463,357	508,820	369,300
Expenditures:			
Service Contracts	7,785	0	15,000
Paving & Materials	1,117	30,000	25,000
Sidewalk Improvements	1,127	20,000	15,000
Street Improvements	16,138	150,000	289,300
Weaver Street Bond Payment	25,000	25,000	25,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	51,167	225,000	369,300
Unencumbered Cash Balance Dec 31	412,190	283,820	0
2019/2020/2021 Budget Authority Amount:	394,458	466,600	369,300

Adopted Budget

Special Parks	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	757	757	789
Receipts:			
Alcohol Tax	0	32	40
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	32	40
Resources Available:	757	789	829
Expenditures:			
Capital Outlay	0	0	829
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	829
Unencumbered Cash Balance Dec 31	757	789	0
2019/2020/2021 Budget Authority Amount:	1,532	1,189	829

CPA Summary

Hesston

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Economic Development	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	55,627	51,201	62,701
Receipts:			
Transfer from Utilities	0	20,000	0
Transfer from General	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	20,000	0
Resources Available:	55,627	71,201	62,701
Expenditures:			
Contractual Services	3,605	7,500	7,500
Commodities	371	1,000	1,000
Capital Outlay	0	0	54,201
Reimbursed Expense	450	0	0
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	4,426	8,500	62,701
Unencumbered Cash Balance Dec 31	51,201	62,701	0
2019/2020/2021 Budget Authority Amount	43,945	58,627	62,701

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Transient Guest Tax	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Guest Tax	41,061	35,000	38,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	41,061	35,000	38,000
Resources Available:	41,061	35,000	38,000
Expenditures:			
Transient Guest Tax Appropriations	41,061	35,000	38,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	41,061	35,000	38,000
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	42,000	35,000	38,000

CPA Summary

Hesston

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget PBC (Public Bldg. Comm)	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	68,964	68,964	68,964
Receipts:			
Transfer from General - Library Bldg.	66,603	65,083	63,759
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	66,603	65,083	63,759
Resources Available:	135,567	134,047	132,723
Expenditures:			
Principal	40,000	40,000	50,000
Interest	26,603	25,083	13,759
Capital Expense	0	0	68,964
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	66,603	65,083	132,723
Unencumbered Cash Balance Dec 31	68,964	68,964	0
2019/2020/2021 Budget Authority Amount:	135,566	134,046	132,723

Adopted Budget

0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount:	0	0	0

CPA Summary

Hesston

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Golf Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	99,545	105,357	105,503
Receipts:			
Green Fees	107,300	120,000	135,464
Golf Cart Fee	121,998	116,000	124,878
Practice Facility	11,192	11,000	11,000
Tournament Fees	45,390	50,000	50,000
Membership Fees	63,270	65,000	65,000
Concessions	69,740	85,000	98,475
Golf Shop Sales	45,940	46,000	46,000
Banquet Room Rental	60	0	0
Utility Transfers	127,000	127,000	77,000
Reimbursements	5,036	0	0
Interest on Idle Funds			
Miscellaneous	4,337	4,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	601,263	624,000	612,817
Resources Available:	700,808	729,357	718,320
Expenditures:			
Personnel Services	261,770	267,486	277,444
Contractual Services	75,627	87,500	91,277
Commodities	167,564	180,750	178,750
Capital Outlay	88,332	88,118	170,849
Reimbursements	2,158	0	0
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	595,451	623,854	718,320
Unencumbered Cash Balance Dec 31	105,357	105,503	0
2019/2020/2021 Budget Authority Amount	729,271	731,667	718,320

CPA Summary

Hesston

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget EMS Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan I	105,453	108,798	119,597
Receipts:			
Grant Proceeds	5,110	0	0
Harvey County Appropriations	132,836	130,000	140,000
Patient Charges	208,214	230,000	210,000
Transfer from General Fund	0	0	0
Transfer from Utilities	35,000	50,000	50,000
EMC Safety Dividend	3,218	0	0
Reimbursed	1,563	0	0
Interest on Idle Funds			
Miscellaneous	1,631	1,625	1,625
Does miscellaneous exceed 10% Total Rec			
Total Receipts	387,572	411,625	401,625
Resources Available:	493,025	520,423	521,222
Expenditures:			
Personnel Services	260,133	291,326	299,128
Contractual Services	44,928	58,500	59,000
Commodities	22,890	36,000	35,500
Capital Outlay	599	0	107,594
Reimbursements	5,677	0	0
Transfer to EMS Equipment Reserve	50,000	15,000	20,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	384,227	400,826	521,222
Unencumbered Cash Balance Dec 31	108,798	119,597	0
2019/2020/2021 Budget Authority Amount	530,768	509,851	521,222

CPA Summary

Hesston

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Utility Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	3,129,775	3,210,465	3,439,343
Receipts:			
Gas Revenue	1,888,871	1,739,000	1,834,588
Water Revenue	582,463	639,000	635,308
Sewer Revenue	777,113	764,000	770,417
Refuse Revenue	198,767	196,000	218,736
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,447,214	3,338,000	3,459,049
Resources Available:	6,576,989	6,548,465	6,898,392
Expenditures:			
Gas Expenditures	406,627	425,056	390,841
Gas Purchase Expense	1,038,586	1,000,000	1,046,712
Water Expenditures	477,950	517,619	473,512
Sewer Expenditures	584,552	585,812	603,102
Refuse Expenditures	191,809	190,150	206,400
Capital Outlays	0	0	3,507,340
Transfers:			
Transfer to Utility Maintenance Reserve	100,000	50,000	100,000
Transfer to Bond & Interest Fund	160,000	118,485	118,485
Transfer to Equip. Reserve	0	0	0
Transfer to Golf Course Maint. Res.	70,000	25,000	50,000
Transfer to Capital Improvement	175,000	0	225,000
Transfer to Golf Fund	127,000	127,000	77,000
Transfer to General Fund	0	0	50,000
Transfer to EMS Fund	35,000	50,000	50,000
Transfer to Hesston Land Bank	0	0	0
Transfer to Economic Development	0	20,000	0
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,366,524	3,109,122	6,898,392
Unencumbered Cash Balance Dec 31	3,210,465	3,439,343	0
2019/2020/2021 Budget Authority Amount	6,340,794	6,501,626	6,898,392

CPA Summary

0

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds-A

1) Fund Name:		2) Fund Name:		3) Fund Name:		4) Fund Name:		5) Fund Name:		
Utility Maintenance Res		Construction		Capital Improvement R		Golf Maintenance Reser		Equipment Reserve		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	1,198,559	Cash Balance Jan 1	642,113	Cash Balance Jan 1	1,509,617	Cash Balance Jan 1	100,268	Cash Balance Jan 1	847,191	4,297,748
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Gas	100,000	Transfer from Fund 30	161,560	Transfer from Gas	100,000	Transfer from Golf	0	Transfer from General	215,000	
Transfer from Water	0	Project Clearing	0	Transfer from Water	0	Transfer from Gas	70,000	Transfer from EMS	50,000	
Transfer from Sewer	0	Grants	29,805	Transfer from Sewer	75,000	Transfer from Water	0	Misc.	40,027	
Misc.	0			Transfer from General	200,000	Transfer from Sewer	0			
Reimbursed	0					Reimbursed	1,192			
Total Receipts	100,000	Total Receipts	191,365	Total Receipts	375,000	Total Receipts	71,192	Total Receipts	305,027	1,042,584
Resources Available:	1,298,559	Resources Available:	833,478	Resources Available:	1,884,617	Resources Available:	171,460	Resources Available:	1,152,218	5,340,332
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
New Equipment	4,550	Golf Course Project	11,150	New Improvements	40,822	Contractual Services	17,621	Admin Exp.	34,855	
Gas Expense	47,469	Council Chamber Proj	184,679	Street Projects	100,000	Commodities	8,253	Police Exp.	20,048	
Water Expense	47,026	22 Acre Project	2,681	Transfer to Fund 27	161,560	New Equipment	67,329	Street Exp.	8,984	
Sewer Expense	76,708	Bike Trails Project	16,217					Fire Expense	64,209	
Refuse Expense	0							Parks Expense	20,639	
Transfer Fund 27	0							EMS Expense	11,063	
Reimbursed	10,004									
Total Expenditures	185,757	Total Expenditures	214,727	Total Expenditures	302,382	Total Expenditures	93,203	Total Expenditures	159,798	955,867
Cash Balance Dec 31	1,112,802	Cash Balance Dec 31	618,751	Cash Balance Dec 31	1,582,235	Cash Balance Dec 31	78,257	Cash Balance Dec 31	992,420	4,384,465 **
										4,384,465 **

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds-B

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

Revolving Loan		Library Maintenance R		Special Law Enforceme		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Dec 31	160,044	Cash Balance Dec 31	22,727	Cash Balance Dec 31	6,965	Cash Balance Dec 31		Cash Balance Dec 31	189,736
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Payments	26,037	Transfer from General	0	Seized Revenue	0				
Total Receipts	26,037	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	26,037
Resources Available:	186,081	Resources Available:	22,727	Resources Available:	6,965	Resources Available:	0	Resources Available:	215,773
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Loans	0	Bldg. Maint.	0	New Equipment	6,965				
				Misc					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	6,965	Total Expenditures	0	Total Expenditures	6,965
Cash Balance Dec 31	186,081	Cash Balance Dec 31	22,727	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	208,808
									208,808

**Note: These two block figures should agree.

CPA Summary

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

Hesston

2021

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	883,150	26.077	682
Debt Service	62,654	1.850	48
Library	203,202	6.000	157
Fire Equipment Tax	49,141	1.451	38
Community Service	21,946	0.648	17
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	1,220,093	36.026	942

2020 July 1 Valuation: 33,867,264

Valuation Factor: 33,867.264

Neighborhood Revitalization Subj to Rebate: 26,168

Neighborhood Revitalization factor: 26.168

**This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

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 **JULY** made on the 23 day of **2020**.

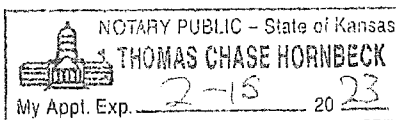
Form prepared by:

Joey Young

Subscribed and sworn to before me this 23 day of July, 2020

Thomas Chase Hornbeck
Notary Public

My commission expires: 2-15-2023



BUDGET HEARING

NOTICE OF BUDGET HEARING

The governing body of
Hesston
will meet on August 18, 2020 at 10:00 a.m. at City Council Chambers - 101 E. Sixth Street for the purpose of hearing and reviewing 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. Sixth Street and will be available at the hearing.
BUDGET SUMMARY
Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the requirements of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuations.

FUNDS	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021	
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Available for Expenditures	Amount of 2020 Ad Valorem Tax
General	2,267,682	25.081	2,231,375	25.000	3,334,000	499,626
Hotel Service	611,368	2.013	640,100	2.037	809,204	35,361
Library	211,242	0.634	236,679	0.693	241,300	201,217
Fire Equipment Fund		1.451		1.451	732,600	101,123
Community Services Program	15,912	0.623	25,608	0.644	97,000	21,633
Medical Highway	51,002		225,000		364,300	
Special Pairs						25
Rehabbing Development	4,426		8,500		62,701	
Transient Guest Tax	4,161		15,000		38,693	
PBK (Public Bldg. Center)	66,603		66,603		143,721	
Griff Fund	395,494		623,854		715,320	
EMs Fund	254,271		699,436		821,422	
Utility Fund	1,766,526		3,109,122		6,896,392	
Non-Proprietary Funds - A	655,867					
Non-Proprietary Funds - B	6,963					
Total	8,676,665		7,609,621	36.026	12,385,341	1,349,259
Taxes - Transfers	1,315,763		975,804		1,029,243	
Net Expenditure	7,258,602		6,573,817		11,475,898	
Total Tax Levied	1,403,071		1,249,205		1,909,443	
Assessed Valuation	32,224,636		24,676,311		33,967,261	
Outstanding Indebtedness:						
Municipal	2018	2019	2020			
City Bonds	5,904,001	5,903,122	5,915,000			
Revenue Bonds	0	0	0			
Other	1,420,856	3,161,109	2,320,053			
Leave Purchase (Principal)	411,112	349,508	251,968			
Total	9,625,346	9,413,739	8,486,981			

Joey Hornbeck
City Official Title City Clerk