

Hesston

2017

Computation to Determine Limit for 2017

	Amount of Levy
1. Total tax levy amount in 2016 budget	+ \$ <u>1,002,156</u>
2. Debt service levy in 2016 budget	- \$ <u>59,334</u>
3. Tax levy excluding debt service	\$ <u>942,822</u>

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016:	+ <u>258,431</u>	
<hr/>		
5. Increase in personal property for 2016:		
5a. Personal property 2016	+ <u>2,684,276</u>	
5b. Personal property 2015	- <u>2,713,880</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2016:		
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 2016:	<u>72,333</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>330,764</u>	
9. Total estimated valuation July 1, 2016	<u>31,076,895</u>	
10. Total valuation less valuation adjustment (9 minus 8)	<u>30,746,131</u>	
11. Factor for increase (8 divided by 10)	<u>0.01076</u>	
12. Amount of increase (11 times 3)	+ \$ <u>10,143</u>	
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>952,965</u>	
14. Debt service levy in this 2017 budget	<u>62,272</u>	
15. 2017 tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>1,015,237</u>	
16. Consumer Price Index for all urban consumers for calendar year 2015	<u>0.125%</u>	
17. Consumer Price Index adjustment (3 times 16)	\$ <u>1,179</u>	
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$ <u>1,016,416</u>	

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2016	Date Due		Amount Due 2016		Amount Due 2017	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2009-A	11/18/2009	08/01/2030	4.49	1,621,000	1,395,000	2/1 & 8/1	8/1	62,415	65,000	59,978	70,000
Series 2013-A	02/15/2013	08/01/2026	1.85	1,875,000	1,470,000	2/1 & 8/1	8/1	28,578	130,000	25,978	130,000
Series 2014-A	07/10/2014	09/01/2026	2.19	2,180,000	2,150,000	3/1 & 9/1	9/1	50,413	175,000	46,913	180,000
Series 2016-A (Jan 21, 2016)	01/21/2016	10/01/2036	2.50	1,745,000	0	4/1 & 10/1	10/1	0	0	74,533	50,000
Total G.O. Bonds					5,015,000			141,406	370,000	207,400	430,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
2010 PBC Bonds -Library	03/01/2010	09/01/2030	4.40	855,000	715,000	3/1 & 9/1	9/1	30,203	35,000	29,153	35,000
KDHE - WWTP Improve.	08/10/2015	09/01/2034	1.91	3,008,343	2,876,020	3/1 & 9/1	3/1 & 9/1	54,344	131,010	51,964	133,389
Total Other					3,591,020			84,547	166,010	81,117	168,389
Total Indebtedness					8,606,020			225,953	536,010	288,517	598,389

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

Budgeted Year: 2017

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:

	<u>Current Year</u>	<u>Proposed Year</u>
	<u>2016</u>	<u>2017</u>
Ad Valorem Tax	\$177,370	\$186,224
Delinquent Tax	\$1,200	\$1,100
Motor Vehicle Tax	\$24,665	\$23,872
Recreational Vehicle Tax	\$191	\$190
16/20M Vehicle Tax	\$88	\$62
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$203,514	\$211,448
Difference in Total Taxes:	\$7,934	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$29,698,386	\$31,076,895
Did Assessed Valuation Decrease?	No	
Levy Rate	5.992	5.992
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

2017

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
General Administration			
Salaries	78,569	79,019	81,937
Contractual	41,378	45,529	45,950
Commodities	6,334	6,700	7,000
Capital Outlay	868	2,500	2,500
Reimbursements	20,725	0	0
Total	147,874	133,748	137,387
Police			
Salaries	552,140	572,844	646,920
Contractual	47,079	63,500	60,200
Commodities & Capital Outlay	80,584	70,200	78,600
Reimbursements	1,910	0	0
Total	681,713	706,544	785,720
Street			
Salaries	267,364	276,901	290,810
Contractual	23,631	22,200	21,700
Commodities & Capital Outlay	31,408	49,300	45,200
Reimbursements	6,433	0	0
Total	328,836	348,401	357,710
Park			
Salaries	173,696	182,175	193,015
Contractual	19,706	23,440	21,010
Commodities & Capital Outlay	20,595	28,600	31,350
Reimbursements	10,330	0	0
Total	224,327	234,215	245,375
Fire			
Salaries	111,411	110,888	112,439
Contractual	31,375	38,017	41,100
Commodities & Capital Outlay	9,645	13,300	15,300
Reimbursements	7,209	0	0
Total	159,640	162,205	168,839
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	1,542,390	1,585,113	1,695,031

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

Hesston

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	247,376	249,729	291,053
Receipts:			
Ad Valorem Tax	55,970	59,334	xxxxxxxxxxxxxxxx
Delinquent Tax	720	1,500	1,600
Motor Vehicle Tax	8,839	8,252	7,986
Recreational Vehicle Tax	69	64	63
16/20M Vehicle Tax	29	29	21
Commercial Vehicle Tax	0	0	600
Watercraft Tax	0	0	34
Special Assessments	398,766	365,065	448,107
Transfer From Utilities	85,000	118,485	118,485
Transfer From SS&Hwy	0	0	25,000
Reimbursed	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	3	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	549,396	552,729	601,296
Resources Available:	796,772	802,458	892,349
Expenditures:			
Principal	395,000	370,000	430,000
Interest	152,043	141,405	207,400
Cash Basis Reserve	0	0	317,060
Cost of Issuance	0	0	0
Cash Basis Reserve (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	547,043	511,405	954,460
Unencumbered Cash Balance Dec 31	249,729	291,053	xxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	830,343	1,094,505	954,460
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	954,460
		Tax Required	62,111
		Delinquent Comp Rate: 0.3%	161
		Amount of 2016 Ad Valorem Tax	62,272

Adopted Budget Library	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	1,354	2,099	2,095
Receipts:			
Ad Valorem Tax	166,654	177,370	xxxxxxxxxxxxxxxx
Delinquent Tax	1,470	1,200	1,100
Motor Vehicle Tax	26,410	24,665	23,872
Recreational Vehicle Tax	206	191	190
16/20M Vehicle Tax	85	88	62
Commercial Vehicle Tax	0	0	1,793
Watercraft Tax	0	0	102
EMC Dafety Refund	127	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	194,952	203,514	27,119
Resources Available:	196,306	205,613	29,214
Expenditures:			
Appropriations (County)	194,207	203,518	213,335
Appropriation of Fund Reserve (City)	0	0	1,620
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	194,207	203,518	214,955
Unencumbered Cash Balance Dec 31	2,099	2,095	xxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	197,207	204,270	214,955
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	214,955
		Tax Required	185,741
		Delinquent Comp Rate: 0.3%	483
		Amount of 2016 Ad Valorem Tax	186,224

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	342,165	293,289	210,759
Receipts:			
State of Kansas Gas Tax	98,115	97,970	96,910
County Transfers Gas	0	0	0
Reimbursed	0	12,500	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	98,115	110,470	96,910
Resources Available:	440,280	403,759	307,669
Expenditures:			
Service Contracts	21,054	0	0
Paving and Materials	22,209	15,000	15,000
Sidewalk Improvements	13,333	13,000	12,000
Street Improvements	77,895	140,000	255,669
Weaver Street Payment	0	25,000	25,000
Reimbursed	12,500	0	0
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	146,991	193,000	307,669
Unencumbered Cash Balance Dec 31	293,289	210,759	0
2015/2016/2017 Budget Authority Amou	411,249	288,375	307,669

Adopted Budget

Adopted Budget Special Parks	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	836	1,233	1,099
Receipts:			
Alcohol Tax	397	352	831
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	397	352	831
Resources Available:	1,233	1,585	1,930
Expenditures:			
Capital Outlay	0	486	1,930
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	0	486	1,930
Unencumbered Cash Balance Dec 31	1,233	1,099	0
2015/2016/2017 Budget Authority Amou	648	486	1,930

Hesston

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Economic Development	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	66,773	58,085	61,535
Receipts:			
Transient Guest Tax	0	0	0
Transfer from Utility Fund	0	25,000	50,000
Transfer from General Fund	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	0	25,000	50,000
Resources Available:	66,773	83,085	111,535
Expenditures:			
Contractual Services	7,808	19,800	14,800
Commodities	880	1,750	30,000
Capital Outlay	0	0	66,735
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	8,688	21,550	111,535
Unencumbered Cash Balance Dec 31	58,085	61,535	0
2015/2016/2017 Budget Authority Amou	53,208	83,513	111,535

Adopted Budget

Transient Guest Tax	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	37,866	0	0
Receipts:			
Transient Guest Tax	40,254	42,500	42,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	40,254	42,500	42,500
Resources Available:	78,120	42,500	42,500
Expenditures:			
Chamber / Convention and Tourism Boa	78,120	42,500	42,500
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	78,120	42,500	42,500
Unencumbered Cash Balance Dec 31	0	0	0
2015/2016/2017 Budget Authority Amou	87,250	81,366	42,500

0

NON-BUDGETED FUNDS (A)

2017

(Only the actual budget year for 2015 is to be shown)

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		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,451,350	Cash Balance Jan 1	89,859	Cash Balance Jan 1	283,624	Cash Balance Jan 1	104,874	Cash Balance Jan 1	783,119	2,712,826
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Gas	400,000	WWTP	345,264	Transfer from Gas	500,000	Transfer from Golf	0	Transfer from General	145,000	
Transfer from Water	300,000	West Ember IV	19,896	Transfer from Water	500,000	Transfer from Gas	50,000	Transfer from EMS	55,000	
Transfer from Sewer	50,000	Prairie Lakes	0	Transfer from Sewer	0	Transfer from Water	50,000	Misc.	18,871	
Transfer from Refuse	0	Weaver Street	0	Transfer from Refuse	0					
				Transfer from General	500,000					
Total Receipts	750,000	Total Receipts	365160	Total Receipts	1500000	Total Receipts	100000	Total Receipts	218871	2,934,031
Resources Available:	2,201,350	Resources Available:	455,019	Resources Available:	1,783,624	Resources Available:	204,874	Resources Available:	1,001,990	5,646,857
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
New Equipment	18,406	WWTP	0	New Improvements	174	Contractual Services	24,631	Admin Exp.	9,400	
Gas Expense	131,537	West Embers IV	304,820			Commodities	11,736	Police Exp.	51,924	
Water Expense	298,826	Prairie Lakes	1,583			New Equipment	64,156	Street Exp.	7,480	
Sewer Expense	46,534	Weaver Street	32,464					Fire Exp.	77,229	
Refuse Expense	0							Parks Exp.	4,897	
								EMS Exp.	174,887	
Total Expenditures	495,303	Total Expenditures	338,867	Total Expenditures	174	Total Expenditures	100,523	Total Expenditures	325,817	1,260,684
Cash Balance Dec 31	1,706,047	Cash Balance Dec 31	116,152	Cash Balance Dec 31	1,783,450	Cash Balance Dec 31	104,351	Cash Balance Dec 31	676,173	4,386,173 **
										4,386,173 **

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of
Hesston
will meet on August 8, 2016 at 6:00 PM at City Council Chambers of the Hesston Municipal Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Hesston City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2017 Expenditures and Amount of 2016 Ad Valorem Taxes establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate *
General	2,508,614	23.714	2,048,341	23.792	3,279,017	792,213	25.492
Debt Service	547,043	1.998	511,405	2.004	954,460	62,272	2.004
Library	194,207	5.972	203,518	5.992	214,955	186,224	5.992
Fire Equipment Tax	421,987	1.422	140,662	1.427	282,270	44,340	1.427
Community Service Progra	16,339	0.635	20,000	0.637	65,725	19,800	0.637
Special Highway	146,991		193,000		307,669		
Special Parks			486		1,930		
Economic Development	8,688		21,550		111,535		
Transient Guest Tax	78,120		42,500		42,500		
Golf	377,279		517,262		688,534		
EMS	342,220		410,941		489,698		
Utility	4,632,037		4,513,591		6,326,024		
Non-Budgeted Funds-A	1,260,684						
Non-Budgeted Funds-B	66,747						
Totals	10,600,956	33.741	8,623,256	33.852	12,764,317	1,104,849	35.552
Less: Transfers	2,799,143		1,438,688		1,077,638		
Net Expenditure	7,801,813		7,184,568		11,686,679		
Total Tax Levied	953,490		1,002,156		xxxxxxxxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	28,259,720		29,698,386		31,076,895		
Outstanding Indebtedness, January 1,	2014	2015	2016				
GO Bonds	5,655,000	2,280,000	5,015,000				
Revenue Bonds	0	0	0				
Other	785,000	2,103,000	3,591,020				
Lease Purchase Principal	99,786	179,521	385,421				
Total	6,539,786	4,562,521	8,991,441				

*Tax rates are expressed in mills

Jason Thrasher
City Official Title: City Clerk

RESOLUTION NO. 1136

A resolution expressing the property taxation policy of the City of Hesston Governing Body with respect to financing the annual budget for 2017

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2017 budget of the City of Hesston exceeding the amount levied to finance the 2016 budget of the City of Hesston, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2015, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, The City of Hesston provides essential services to protect the citizens of the city;
and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Hesston City Council that a levy of property taxes in support of the 2017 budget exceeding the amount levied in 2016, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 8th day of August, 2016 by the Hesston City Council, Harvey County, Kansas.

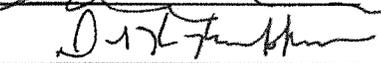
Hesston Governing Body











ORDINANCE

Published in The Hesston Record August 11, 2016

Notice of Vote Publication

Notice of Vote - Hesston

In adopting the 2017 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2016 budget, adjusted by the 2015 CPI for all urban consumers. 5 members voted in favor of the budget and 0 members voted against the budget.

PROOF OF PUBLICATION

STATE OF KANSAS, COUNTY OF HARVEY,

Robb Reeves

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

THE HESSTON RECORD

a paid periodical newspaper printed in the State of Kansas, and published in and general circulation in 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 1 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 August made as aforesaid on the 11 day of 2016. with subsequent publications being made on the following dates _____

Form prepared by:

[Handwritten Signature]

Subscribed and sworn to before me this 11 day of August.

Daylene Beckner
Notary Public

My commission expires: 04/14/2018

Publication Costs: 4900

