State of Kansas
City

2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	3,796,144	946,018	27.372
Debt Service	10-113	9	1,263,984	75,551	2.186
Library	12-1220	9	233,352	203,651	5.893
Fire Equipment Tax	12-1106	10	848,450	49,245	1.425
Community Service Porgram	12-137	10	98,175	11,899	.345
Special Highway		11	428,858		
Special Parks		11	2,265		
Economic Development		12	44,303		
Transient Guest Tax		12	30,000		
PBC (Public Bldg. Comm.)		13	65,056		
		13			
Golf Fund		14	788,921		
EMS Fund		15	510,983		
Utility Fund		16	7,238,709		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Totals		xxxxxx	15,349,200	1,286,364	37.221
					County Clerk's Use Only
Budget Summary		19			34562,222
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

Assisted by:

Address:

Email:

Attest: 9-14, 2021

County Clerk

Governing Body

HARVEY COUNTY KANSAS Seal

CPA Summary

RECEIVED
SEP 14 2021
Harvey County Clerk

State of Kansas
City

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Hesston

will meet on September 13, 2021 at 6:00 PM for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

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

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	2,111,724	25.890	2,382,135	26.564	3,796,144	946,018	27.389
Debt Service	1,697,825	2.037	627,094	2.226	1,263,984	75,551	2.187
Library	228,240	6.000	230,947	6.001	233,352	203,651	5.896
Fire Equipment Tax		1.451		1.451	848,450	49,245	1.426
Community Service Porgram	13,013	0.648	25,000	0.648	98,175	11,899	0.345
Special Highway	168,055		105,500		428,858		
Special Parks					2,265		
Economic Development	8,319		8,500		44,303		
Transient Guest Tax	22,574		38,000		30,000		
PBC (Public Bldg. Comm.)	613,217		63,759		65,056		
Golf Fund	575,530		608,635		788,921		
EMS Fund	359,072		413,628		510,983		
Utility Fund	3,032,671		3,391,052		7,238,709		
Non-Budgeted Funds-A	1,185,332						
Non-Budgeted Funds-B	73,370						
Non-Budgeted Funds							
Totals	10,088,942	36.026	7,894,250	36.890	15,349,200	1,286,364	37.243
						*Revenue Neutral Rate***	*36.243*
Less: Transfers	880,083		1,029,245		1,258,183		
Net Expenditure	9,208,859		6,865,005		14,091,017		
Total Tax Levied	1,249,295		1,249,285		xxxxxxxxxxxxxxx		
Assessed Valuation	34,678,381		33,867,805		34,539,772		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	5,500,000	5,015,000	4,475,000
Revenue Bonds	0	0	0
Other	3,101,199	2,929,053	2,789,038
Lease Purchase Principal	34,505	251,945	115,932
Total	8,635,704	8,195,998	7,379,970

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Jason Thrasher

City Official Title: City Clerk

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	899,646	114,954	1,014	250	5,491	545
Debt Service	75,361	9,629	85	21	460	46
Library	203,217	25,966	229	56	1,240	123
Fire Equipment Tax	49,128	6,277	55	14	300	30
Community Service Por	21,933	2,803	25	6	134	13
TOTAL	1,249,285	159,629	1,408	347	7,625	757

County Treas Motor Vehicle Estimate 159,629
County Treas Recreational Vehicle Estimate 1,408
County Treas 16/20M Vehicle Estimate 347
County Treas Commercial Vehicle Tax Estimate 7,625
County Treas Watercraft Tax Estimate 757

Motor Vehicle Factor 0.12778
Recreational Vehicle Factor 0.00113
16/20M Vehicle Factor 0.00028
Commercial Vehicle Factor 0.00610
Watercraft Factor 0.00061

Hesston 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Utility Fund	Utility Maint. Reserve	125,000	100,000	100,000	12-825d
Utility Fund	Capital Imp. Fund	150,000	225,000	100,000	12-1,117
Utility Fund	Equipment Reserve	100,000	0	25,000	12-825d
Utility Fund	Golf Course Maint. Reserv	65,000	50,000	25,000	12-1,117
Utility Fund	Golf Course Fund	15,000	77,000	128,000	12-825d
Utility Fund	Economic Development	10,000	0	0	12-1,117
Utility Fund	Bond & Interest	100,000	118,485	285,400	12-825d
Utility Fund	EMS	0	50,000	60,000	12-825d
Utility Fund	General	0	50,000	50,000	12-825d
General	Equipment Reserve	215,000	150,000	175,000	12-1,117
General	Public Bldg. Commission	65,083	63,760	50,000	12-1758
General	Capital Imp. Fund	0	100,000	0	12-1,118
EMS	Equipment Reserve	10,000	20,000	0	12-1,117
SS&Hwy	Bond & Interest	25,000	25,000	25,000	12-1,117
Capital Imp. Fund	Bond & Interest	0	0	234,783	12-825d
	Totals	880,083	1,029,245	1,258,183	
	Adjustments*				
	Adjusted Totals	880,083	1,029,245	1,258,183	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

State of Kansas
City

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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Beginning Amount		Date Due		Amount Due 2021		Amount Due 2022	
				Amount Issued	Outstanding Jan 1,2021	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2013-A	2/15/2013	8/1/2026	1.85	1,875,000	730,000	2/1 & 8/1	2/1 & 8/1	15,268	145,000	12,878	145,000
Series 2014-A	7/10/2014	9/1/2026	2.19	2,180,000	1,240,000	3/1 & 9/1	9/1	32,213	195,000	0	0
Series 2016-A	1/21/2016	10/1/2036	2.50	1,754,000	1,445,000	4/1 & 10/1	10/1	38,350	85,000	36,650	85,000
Series 2020-A	5/5/2020	8/1/2030	1.74	1,060,000	1,060,000	2/1 & 8/1	8/1	26,264	90,000	19,400	95,000
Total G.O. Bonds					**4,475,000**			**112,095**	**515,000**	**68,928**	**325,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE WWTP Imp. Loan	8/10/2018	9/1/2034	1.91	3,016,950	2,229,038	3/1 & 9/1	3/1 & 9/1	47,406	137,947	0	0
2020 PBC Bonds - Refi.	6/3/2020	9/1/2030	1.94	560,000	560,000	3/1 & 9/1	9/1	13,759	50,000	10,056	55,000
Total Other					**2,789,038**			**61,165**	**187,947**	**10,056**	**55,000**
Total Indebtedness					**7,264,038**			**173,260**	**702,947**	**78,984**	**380,000**

State of Kansas
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STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2021	Payments Due 2021	Payments Due 2022
C arts	2/15/2016	60	2.95	239,200	8,556	8,588	0
Gol Turf Equipment I	12/1/2016	60	3.40	197,000	70,176	36,592	36,592
Golf Turf Equipment II	5/1/2020	60	2.99	45,785	37,200	15,984	15,984
Totals					**115,932**	**61,164**	**52,576**

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

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

Budgeted Year: 2022

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 2021	Proposed Year 2022
Ad Valorem Tax	$203,217	$203,651
Delinquent Tax	$1,200	$1,200
Motor Vehicle Tax	$26,284	$25,966
Recreational Vehicle Tax	$202	$229
16/20M Vehicle Tax	$44	$56
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$230,947	$231,102
Difference in Total Taxes:	$155	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$33,867,805	$34,539,772
Did Assessed Valuation Decrease?	No	
Levy Rate	6.001	5.896
Difference in Levy Rate:	(0.105)	
Qualify for grant: Not 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 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,159,349	1,274,706	1,359,642
Receipts:			
Ad Valorem Tax	852,452	899,646	xxxxxxxxxxxxxxxxx
Delinquent Tax	5,146	5,500	5,000
Motor Vehicle Tax	117,176	113,418	114,954
Recreational Vehicle Tax	974	871	1,014
16/20M Vehicle Tax	194	188	250
Commercial Vehicle Tax	0	0	5,491
Watercraft Tax	0	0	545
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	10	0	10
Compensating Use Tax	0	0	0
Local Sales Tax	707,197	665,141	680,000
Franchise Tax	380,734	402,000	395,000
Licenses	6,925	8,000	7,000
Building Permits	6,580	8,500	9,000
Rental Fees	3,965	9,350	9,120
Court Fees	32,325	43,400	43,400
Lease Revenue	21,362	37,057	34,657
Transfer from Utilities	0	50,000	50,000
Fuel Tax Refund	1,428	2,000	2,000
School Resource Officer Reimb.	0	0	70,044
Reimbursed Expense	27,647	50,000	25,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	39,241	150,000	18,000
Neighborhood Revitalization Rebate			0
Miscellaneous	23,725	22,000	20,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,227,081**	**2,467,071**	**1,490,484**
Resources Available:	**3,386,430**	**3,741,777**	**2,850,126**

Hesston

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	3,386,430	3,741,777	2,850,126
Expenditures:			
General Administration	169,577	161,514	161,510
Police	810,696	903,088	1,003,029
Street	271,324	351,402	296,621
Parks	224,392	241,012	252,135
Fire	164,915	184,010	191,350
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	1,640,904	1,841,026	1,904,645
Street and Traffic Lighting	56,952	60,000	57,500
Legal and Engineering	32,929	50,000	50,000
Audit	17,240	18,949	19,899
Municipal Court	39,380	44,400	43,400
Cemetery	39	1,000	500
Tree Board	1,250	3,500	2,500
Harvey County EDC	36,000	36,000	36,000
Functions	3,100	6,500	5,000
Restaurant Bldg. Expense	0	2,000	2,000
Chamber of Commerce	138	0	0
Community Development	3,709	5,000	5,000
Capital Expense	0	0	1,444,700
Transfers:			
Transfer to PBC (Library Bond Payment)	65,083	63,760	50,000
Transfer to Equipment Reserve	215,000	150,000	175,000
Transfer to Capital Improvement	0	100,000	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,111,724**	**2,382,135**	**3,796,144**
Unencumbered Cash Balance Dec 31	1,274,706	1,359,642	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	3,560,443	3,834,060	3,796,144
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,796,144
		Tax Required	946,018
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	946,018

CPA Summary

Hesston 2022

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Administration			
Salaries	94,413	97,664	98,430
Contractual	53,383	57,150	56,330
Commodities	5,592	6,200	6,250
Capital Outlay	16,189	500	500
Total	**169,577**	**161,514**	**161,510**
Police			
Salaries	720,774	757,388	851,429
Contractual	59,156	71,000	74,700
Commodities	28,386	42,200	38,900
Capital Outlay	2,380	32,500	38,000
Total	**810,696**	**903,088**	**1,003,029**
Street			
Salaries	207,034	287,083	223,721
Contractual	25,225	25,469	30,600
Commodities	36,549	36,350	40,300
Capital Outlay	2,516	2,500	2,000
Total	**271,324**	**351,402**	**296,621**
Parks			
Salaries	181,434	191,912	202,685
Contractual	22,585	24,350	24,350
Commodities	17,009	24,750	25,100
Capital Outlay	3,364	0	0
Total	**224,392**	**241,012**	**252,135**
Fire			
Salaries	112,265	124,210	129,050
Contractual	35,592	43,500	45,000
Commodities	15,131	16,300	17,300
Capital Outlay	1,927	0	0
Total	**164,915**	**184,010**	**191,350**
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	**1,640,904**	**1,841,026**	**1,904,645**

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

Hesston 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	235,094	211,852	224,564
Receipts:			
Ad Valorem Tax	67,070	75,361	xxxxxxxxxxxxxxx
Delinquent Tax	436	500	500
Motor Vehicle Tax	9,219	8,923	9,629
Recreational Vehicle Tax	77	69	85
16/20M Vehicle Tax	15	15	21
Commercial Vehicle Tax	0	0	460
Watercraft Tax	0	0	46
Special Assessments	397,591	411,453	407,945
Bond Proceeds	1,075,175	0	0
Transfers:			
Utility Fund	100,000	118,485	285,400
SS&Hwy	25,000	25,000	25,000
Capital Improvement	0	0	234,783
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,674,583**	**639,806**	**963,869**
Resources Available:	**1,909,677**	**851,658**	**1,188,433**
Expenditures:			
Principal Payments	1,530,000	515,000	905,000
Interest Payments	145,180	112,094	134,910
Cost of Issuance	22,645	0	0
Cash Basis Reserve	0	0	224,074
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**1,697,825**	**627,094**	**1,263,984**
Unencumbered Cash Balance Dec 31	211,852	224,564	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	1,929,814	869,294	1,263,984
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,263,984
		Tax Required	75,551
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	75,551

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,791	887	887
Receipts:			
Ad Valorem Tax	197,546	203,217	xxxxxxxxxxxxxxx
Delinquent Tax	1,205	1,200	1,200
Motor Vehicle Tax	27,313	26,284	25,966
Recreational Vehicle Tax	227	202	229
16/20M Vehicle Tax	45	44	56
Commercial Vehicle Tax	0	0	1,240
Watercraft Tax	0	0	123
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**226,336**	**230,947**	**28,814**
Resources Available:	**229,127**	**231,834**	**29,701**
Expenditures:			
Appropriations (County)	226,336	230,947	232,077
Appropriation of Fund Reserve (City)	1,904	0	1,275
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**228,240**	**230,947**	**233,352**
Unencumbered Cash Balance Dec 31	887	887	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	236,679	231,300	233,352
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	233,352
		Tax Required	203,651
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	203,651

CPA Summary

Hesston 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Equipment Tax**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	498,794	612,570	729,983
Receipts:			
Ad Valorem Tax	47,775	49,128	xxxxxxxxxxxxxxxx
Delinquent Tax	290	450	400
Motor Vehicle Tax	6,567	6,356	6,277
Recreational Vehicle Tax	55	49	55
16/20M Vehicle Tax	11	11	14
Commercial Vehicle Tax	0	0	300
Watercraft Tax	0	0	30
Township Service Agreement	59,078	61,419	62,146
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**113,776**	**117,413**	**69,222**
Resources Available:	612,570	729,983	799,205
Expenditures:			
New Equipment	0	0	848,450
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**848,450**
Unencumbered Cash Balance Dec 31	612,570	729,983	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	474,673	732,000	848,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	848,450
		Tax Required	49,245
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	49,245

Adopted Budget **Community Service Porgram**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	71,681	83,096	83,095
Receipts:			
Ad Valorem Tax	21,336	21,933	xxxxxxxxxxxxxxxx
Delinquent Tax	130	200	200
Motor Vehicle Tax	2,933	2,839	2,803
Recreational Vehicle Tax	24	22	25
16/20M Vehicle Tax	5	5	6
Commercial Vehicle Tax	0	0	134
Watercraft Tax	0	0	13
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,428**	**24,999**	**3,181**
Resources Available:	**96,109**	**108,095**	**86,276**
Expenditures:			
Community Service Grants	13,013	25,000	98,175
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,013**	**25,000**	**98,175**
Unencumbered Cash Balance Dec 31	83,096	83,095	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	87,991	97,000	98,175
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	98,175
		Tax Required	11,899
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	11,899

CPA Summary

Hesston 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	412,190	341,378	332,628
Receipts:			
State of Kansas Gas Tax	97,243	96,750	96,230
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**97,243**	**96,750**	**96,230**
Resources Available:	**509,433**	**438,128**	**428,858**
Expenditures:			
Service Contracts	13,480	15,000	15,000
Paving & Materials	34,766	25,000	25,000
Sidewalk Improvements	2,341	15,000	10,000
Street Improvements	92,468	25,500	353,858
Weaver Street Bond Payment	25,000	25,000	25,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**168,055**	**105,500**	**428,858**
Unencumbered Cash Balance Dec 31	341,378	332,628	0
2020/2021/2022 Budget Authority Amoun	466,600	369,300	428,858

Adopted Budget

Special Parks	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,205	2,215	2,255
Receipts:			
Alcohol Tax	10	40	10
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10**	**40**	**10**
Resources Available:	**2,215**	**2,255**	**2,265**
Expenditures:			
Capital Outlay	0	0	2,265
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**2,265**
Unencumbered Cash Balance Dec 31	2,215	2,255	0
2020/2021/2022 Budget Authority Amoun	1,189	829	2,265

CPA Summary

Hesston 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Development**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	51,122	52,803	44,303
Receipts:			
Transfer from Utilities	10,000	0	0
Transfer from General	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,000**	**0**	**0**
Resources Available:	**61,122**	**52,803**	**44,303**
Expenditures:			
Contractual Services	7,196	7,500	7,500
Commodities	1,123	1,000	1,000
Capital Outlay	0	0	35,803
Reimbursed Expense	0	0	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,319**	**8,500**	**44,303**
Unencumbered Cash Balance Dec 31	52,803	44,303	0
2020/2021/2022 Budget Authority Amount	58,627	62,701	44,303

Adopted Budget

Transient Guest Tax	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Guest Tax	22,574	38,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,574**	**38,000**	**30,000**
Resources Available:	**22,574**	**38,000**	**30,000**
Expenditures:			
Tranisent Guest Tax Appropriations	22,574	38,000	30,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,574**	**38,000**	**30,000**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	35,000	38,000	30,000

CPA Summary

Hesston 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **PBC (Public Bldg. Comm.)**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	68,964	81,743	81,743
Receipts:			
Transfer from General	65,083	63,759	50,000
Bond Proceeds	560,913	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**625,996**	**63,759**	**50,000**
Resources Available:	**694,960**	**145,502**	**131,743**
Expenditures:			
Principal	565,000	50,000	55,000
Interest	25,083	13,759	10,056
Cost of Issuance	23,134	0	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**613,217**	**63,759**	**65,056**
Unencumbered Cash Balance Dec 31	81,743	81,743	66,687
2020/2021/2022 Budget Authority Amoun	694,959	132,723	65,056

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amoun	0	0	0

CPA Summary

Hesston 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	106,282	124,239	128,421
Receipts:			
Green Fees	190,970	135,464	140,000
Golf Cart Fee	154,019	124,878	130,000
Practice Facility	11,399	11,000	5,000
Tournament Fees	32,545	50,000	50,000
Membership Fees	74,333	65,000	70,000
Concessions	61,808	98,475	80,000
Golf Shop Sales	38,013	46,000	46,000
Banquent Room Rental	0	0	0
Utility Transfers	15,000	77,000	128,000
Advertisement Proceeds	6,545	0	6,500
Reimbursements	4,429	0	0
Interest on Idle Funds			
Miscellaneous	4,426	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**593,487**	**612,817**	**660,500**
Resources Available:	**699,769**	**737,056**	**788,921**
Expenditures:			
Personnel Services	255,101	277,444	289,949
Contractual Services	89,736	91,277	99,875
Commodities	128,583	178,750	170,750
Capital Outlay	100,748	61,164	228,347
Reimbursements	1,362	0	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**575,530**	**608,635**	**788,921**
Unencumbered Cash Balance Dec 31	124,239	128,421	0
2020/2021/2022 Budget Authority Amount	731,667	718,320	788,921

CPA Summary

Hesston 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **EMS Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	109,673	111,361	99,358
Receipts:			
Grant Proceeds	5,110	0	0
Harvey County Appropriations	138,813	140,000	140,000
Patient Charges	197,986	210,000	210,000
Transfer from General Fund	0	0	0
Transfer from Utilities	0	50,000	60,000
EMC Safety Dividend	3,615	0	0
Cares Act Providers	7,144	0	0
Reimbursed	5,017	0	0
Interest on Idle Funds			
Miscellaneous	3,075	1,625	1,625
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**360,760**	**401,625**	**411,625**
Resources Available:	**470,433**	**512,986**	**510,983**
Expenditures:			
Personnel Services	267,500	299,128	307,166
Contractual Services	54,525	59,000	60,798
Commodities	25,201	35,500	36,750
Capital Outlay	338	0	106,269
Reimbursements	1,508	0	0
Transfer to EMS Equipment Reserve	10,000	20,000	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**359,072**	**413,628**	**510,983**
Unencumbered Cash Balance Dec 31	111,361	99,358	0
2020/2021/2022 Budget Authority Amount	509,851	521,222	510,983

CPA Summary

Hesston 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Utility Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,014,185	3,137,365	3,205,362
Receipts:			
Gas Revenue	1,557,689	1,834,588	2,374,347
Water Revenue	638,980	635,308	628,500
Sewer Revenue	758,182	770,417	772,500
Refuse Revenue	201,000	218,736	258,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,155,851**	**3,459,049**	**4,033,347**
Resources Available:	**6,170,036**	**6,596,414**	**7,238,709**
Expenditures:			
Gas Expenditures	405,422	390,841	973,334
Gas Purchase Expense	795,173	1,046,712	1,000,000
Water Expenditures	488,140	473,512	503,317
Sewer Expenditures	579,924	603,102	425,430
Refuse Expenditures	199,012	206,400	248,600
Capital Outlays	0	0	3,314,628
Transfers:			
Transfer to Utility Maintenance Reserve	125,000	100,000	100,000
Transfer to Bond & Interest Fund	100,000	118,485	285,400
Transfer to Equip. Reserve	100,000	0	25,000
Transfer to Golf Course Maint. Res.	65,000	50,000	25,000
Transfer to Capital Improvement	150,000	225,000	100,000
Transfer to Golf Fund	15,000	77,000	128,000
Transfer to General Fund	0	50,000	50,000
Transfer to EMS Fund	0	50,000	60,000
Transfer to Hesston Land Bank	0	0	0
Transfer to Economic Development	10,000	0	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,032,671**	**3,391,052**	**7,238,709**
Unencumbered Cash Balance Dec 31	3,137,365	3,205,362	0
2020/2021/2022 Budget Authority Amount	6,501,626	12,228,392	7,238,709

CPA Summary

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NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

on-Budgeted Funds-A

) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
tility Maintencen Rese		**Construction**		**Capital Improvement**		**Golf Maint. Reserve**		**Equipment Reserve**		
encumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
h Balance Jan 1	1,112,802	Cash Balance Jan 1	618,751	Cash Balance Jan 1	1,582,234	Cash Balance Jan 1	78,258	Cash Balance Jan 1	1,003,409	4,395,454
eipts:		Receipts:		Receipts:		Receipts:		Receipts:		
lity Transfers	125,000	Trails Grant	20,195	Utility Transfers	150,000	Utility Transfers	65,000	General Fund Transfer	215,000	
c.	23,727					Misc.	2,490	Utility Transfer	100,000	
mbur.	327							EMS Transfer	10,000	
								Misc.	162,482	
al Receipts	149,054	Total Receipts	20195	Total Receipts	150000	Total Receipts	67490	Total Receipts	487482	874,221
ources Available:	1,261,856	Resources Available:	638,946	Resources Available:	1,732,234	Resources Available:	145,748	Resources Available:	1,490,891	5,269,675
enditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
w Equipment	70,736	Golf Course Bldg.	274,462	New Improvements	198,491	Cont. Services	63,408	Admin Equipment	33,759	
		Ridge Pointe Develop.	13,103	Street Projects	200,000	Commodities	1,129	Street Equipment	30,475	
		Bike/Ped. Trails	33,783			New Equipment	2,569	Fire Equipment	173,619	
		Downtown Lighting	47,424			Reimbursed	1,415	Parks Equipment	38,610	
								EMS Equipment	2,349	
al E. ures	70,736	Total Expenditures	368,772	Total Expenditures	398,491	Total Expenditures	68,521	Total Expenditures	278,812	1,185,332
h Balance Dec 31	1,191,120	Cash Balance Dec 31	270,174	Cash Balance Dec 31	1,333,743	Cash Balance Dec 31	77,227	Cash Balance Dec 31	1,212,079	**4,084,343** **
										4,084,343 **

**Note: These two block figures should agree.

PA Summary

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NON-BUDGETED FUNDS (B)

2022

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Revolving Loan		**Library Maint. Reserve**		**Special Law Enforcemer**		**Business Utility Support**		**Covid Direct Aid Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	186,081	Cash Balance Dec 31	22,469	Cash Balance Dec 31	265	Cash Balance Dec 31	0	Cash Balance Dec 31	0	208,815
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
						Community Foundation	5,000	Covid Direct Aid Fund	65,000	
						Community Service Fu	5,000			
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	10000	Total Receipts	65000	75,000
Resources Available:	186,081	Resources Available:	22,469	Resources Available:	265	Resources Available:	10,000	Resources Available:	65,000	283,815
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Business Utility Suppo	8,370	Covid Direct Aid Expe	65,000	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	8,370	Total Expenditures	65,000	73,370
Cash Balance Dec 31	186,081	Cash Balance Dec 31	22,469	Cash Balance Dec 31	265	Cash Balance Dec 31	1,630	Cash Balance Dec 31	0	**210,445** **
										210,445 **

**Note: These two block figures should agree.

CPA Summary

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Hesston Record
706 N Main
(620) 869-1280

I, Joey Young, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Hesston Record, a publication that is a "legal newspaper" as that phrase is defined for the city of Newton, for the County of Harvey, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
19 Aug 2021

Notice ID: IXxzkqvgC7wJD70wGAJY
Publisher ID: HR-HESS-BUDGET-8-19
Notice Name: 2022 City Budget Hearing Notice

PUBLICATION FEE: $158.40

Publisher

VERIFICATION

NOTARY PUBLIC - State of Kansas
THOMAS CHASE HORNBECK
My Appl. Exp. 2-15 2023

STATE OF KANSAS
COUNTY OF HARVEY

Signed or attested before me on this

19 day of August, A.D. 2021.

Notary Public

My Commission Expires: 2-15-2023

Expected print dimensions of advertisement:
Width: 5.12 in., Height: 6 in.

Newspaper page size: Width: 10.00 in., Height: 22.50 in.
Publisher may wrap or break notice between pages.

State of Kansas
City

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Hesston

will meet on September 13, 2021 at 6:00 PM for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds

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

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget

Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	2,111,724	25.890	2,382,135	26.564	3,796,144	946,018	27.389
Debt Service	1,697,825	2.037	627,094	2.226	1,263,984	75,551	2.187
Library	228,240	6.000	230,947	6.001	233,352	203,651	5.896
Fire Equipment Tax		1.451		1.451	848,450	49,245	1.426
Community Service Porgram	13,013	0.648	25,000	0.648	98,175	11,899	0.345
Special Highway	168,055		105,500		428,858		
Special Parks					2,265		
Economic Development	8,319		8,500		44,303		
Transient Guest Tax	22,574		38,000		30,000		
PBC (Public Bldg. Comm.)	613,217		63,759		65,056		
Golf Fund	575,530		608,635		788,921		
EMS Fund	359,072		413,628		510,983		
Utility Fund	3,032,671		3,391,052		7,238,709		
Non-Budgeted Funds-A	1,185,332						
Non-Budgeted Funds-B	73,370						
Non-Budgeted Funds							
Totals	10,068,942	36.026	7,894,250	36.890	15,349,200	1,286,364	37.243
						*Revenue Neutral Rate***	*36.243*
Less Transfers	880,083		1,029,245		1,258,183		
Net Expenditure	9,208,859		6,865,005		14,091,017		
Total Tax Levied	1,249,295		1,249,285		xxxxxxxxxxxxxxxxx		
Assessed Valuation	34,678,381		33,867,805		34,539,772		

Outstanding Indebtedness January 1,	2019	2020	2021
G O Bonds	5,500,000	5,015,000	4,475,000
Revenue Bonds	0	0	0
Other	3,101,199	2,929,053	2,789,038
Lease Purchase Principal	34,505	251,945	115,932
Total	8,635,704	8,195,998	7,379,970

* Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Jason Thrasher
City Official Title: City Clerk

Resolution No. 1163

A RESOLUTION OF THE CITY OF HESSTON, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Hesston was calculated as 36.243 mills by the Harvey County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Hesston will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 13, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Hesston, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF HESSTON:

The City of Hesston shall levy a property tax rate exceeding the Revenue Neutral Rate of 37.243 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 13th day of September 2021 and **SIGNED** by the Council President.

Susan Swartzendruber, Council President

CITY OF HESSTON INCORPORATED 1921 KANSAS

Attested:

Jason C. Thrasher, City Clerk