State of Kansas
City

2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		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	5,625,735	1,246,977	28.264
Debt Service	10-113	8	1,283,092	91,773	2.081
Library	12-1220	8	293,719	264,388	5.993
Fire Equipment Tax	12-1106	9	840,813	59,779	1.355
Community Service Program	12-137	9	122,689	30,341	.688
Special Highway		10	411,782		
Special Parks		10	2,339		
Economic Development		11	38,671		
Transient Guest Tax		11	35,000		
PBC (Public Bldg. Comm.)		12	67,776		
		12			
Golf Fund		13	1,244,060		
EMS Fund		14	918,632		
Utility Fund		15	9,893,927		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxx	20,778,235	1,693,258	38.381
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			44,119,583
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	36.549
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by

Address:

Email:

Attest: 9-10 2024

County Clerk

HARVEY COUNTY Seal KANSAS

Governing Body

CPA Summary

RECEIVED
SEP 10 2024
Harvey County Clerk

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Hesston

will meet on September 9, 2024 at 6:00 PM at Council Chambers - 110 E Smith St for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate

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

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget

Estimated Tax Rate is subject to change depending on the final assessed valuation

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,150,454	28.310	3,221,462	28.297	5,625,735	1,246,977	28.297
Debt Service	1,046,073	2.083	1,031,213	2.083	1,283,092	91,773	2.083
Library	246,760	6.000	267,669	5.997	293,719	264,388	6.000
Fire Equipment Tax	276,338	1.357		1.357	840,813	59,779	1.357
Community Service Program	19,360	0.689	42,500	0.689	122,689	30,341	0.689
Special Highway	127,500		70,000		411,782		
Special Parks					2,339		
Economic Development			11,533		38,671		
Transient Guest Tax	41,525		37,500		35,000		
PBC (Public Bldg Comm)	58,956		62,956		67,776		
Golf Fund	826,635		905,281		1,244,060		
EMS Fund	473,867		456,421		918,632		
Utility Fund	5,323,063		4,626,853		9,893,927		
Non-Budgeted Funds-A	2,146,593						
Non-Budgeted Funds-B	293,539						
Totals	14,030,663	38.439	10,733,388	38.423	20,778,235	1,693,258	38.426
						*Revenue Neutral Rate***	*36.549*
Less: Transfers	1,900,000		1,573,173		1,691,313		
Net Expenditure	12,130,663		9,160,215		19,086,922		
Total Tax Levied	1,395,447		1,523,952		xxxxxxxxxxxxxxxxx		
Assessed Valuation	36,305,404		39,664,742		44,068,210		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	2,985,000	6,105,000	5,045,000
Revenue Bonds	0	0	0
Other	5,570,095	5,273,680	4,660,058
Lease Purchase Principal	390,944	296,842	245,885
Total	8,946,039	11,675,522	9,950,943

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Jason Thrasher

Official Title City Clerk

The Newton Kansan

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

AFFIDAVIT OF PUBLICATION: #2585730

STATE OF KANSAS
SS.
COUNTY OF HARVEY

I, Sherry Groves, as publisher/agent of

The Newton Kansan

of Harvey County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s):

08/17/2024

Sherry Groves
Agent Signature

Subscribed and sworn to before me this

20 day of August, A.D. 2024

Leanne Kaufenberg
Notary Public

Advertising Fee: $111.00

LEANNE JOY KAUFENBERG
Notary Public
State of Minnesota
My Commission Expires
January 31, 2025

Published in Newton Kansan
Aug 17, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Hesston

will meet on September 9, 2024 at 6:00 PM at Council Chambers - 110 E. South St. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.

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

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,150,454	28.810	3,221,662	28.297	5,625,735	1,246,977	28.297
Debt Service	1,046,073	2.083	1,031,213	2.083	1,283,092	91,773	2.083
Library	246,768	6.000	267,668	5.997	293,719	264,306	6.000
Fire Equipment Tax	276,338	1.357	0	1.357	446,833	59,729	1.357
Community Service Program	19,360	0.689	42,500	0.689	122,600	30,341	0.689
Special Highway	127,500		70,000		411,762		
Special Parks					2,102		
Economic Development			31,533		36,671		
Transient Guest Tax	43,535		37,500		35,000		
Dbt. (Public Bldg. Comm.)	58,956		62,956		67,756		
Until Fund	826,635		905,291		1,244,060		
EMS Fund	471,867		456,421		918,642		
Utility Fund	5,321,661		4,626,853		8,893,927		
Non-Budgeted Funds-A	2,146,593						
Non-Budgeted Funds-B	393,599						
Totals	14,030,663	38,439	10,733,389	39,423	20,778,235	1,693,356	38,426
						*Revenue Neutral Rate***	36.549
Less: Transfers	1,900,000		1,573,175		1,691,315		
Net Expenditure	12,130,663		9,160,214		19,086,920		
Total Tax Levied	1,395,447		1,523,952		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	36,305,804		39,664,742		44,068,210		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	2,955,000		6,105,000		5,045,000		
Revenue Bonds	0		0		0		
Other	5,370,095		5,273,680		4,668,056		
Lease Purchase Principal	340,944		296,842		245,885		
Total	8,946,039		11,675,522		9,958,941		

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by* KSA 79-5088

Jason Thrasher
Official Title: City Clerk

######

Resolution No. 1180

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 36.549 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 9, 2024 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 38.426 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 9th day of September 2024 and **SIGNED** by the Mayor.

CITY OF HESSTON, KANSAS

David K. Kauffman, Mayor

CITY OF HESSTON INCORPORATED 1921 KANSAS

Attested:

Jason Thrasher, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Hesston, KS: To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 9, 2024
Resolution No. 1180

Governing Body Member	Yes	No	No Vote
Brad Unruh			ABSENT
Larry Fuqua	✓		
Susan Swartzendruber	✓		
Clare Moore	✓		
Michael Wallace	✓		
TOTAL	4	0	1

Certified:

Jason Thrasher, City Clerk

CITY OF HESSTON INCORPORATED 1921 KANSAS

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF HESSTON, HEREBY NOTIFIES THE HARVEY COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 38.426. The date of our hearing is September 9, 2024 at 6:00 PM and will be held at City Council Chambers - 110 E. Smith Street in Hesston, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on July 8, 2024.

(Seal) CITY OF HESSTON INCORPORATED 1921 KANSAS

Jason Thrasher
City Clerk
Hesston, KS

RECEIVED
JUL 09 2024
Harvey County Clerk

2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

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Transient Guest Tax		11	35,000		
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		12			
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EMS Fund		14	918,632		
Utility Fund		15	9,893,927		
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Non-Budgeted Funds-B		17			
Totals		xxxxx	20,778,235	1,693,258	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	36.549
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2024

County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,122,384	118,966	1,257	1,938	4,577	908
Debt Service	82,600	8,755	93	143	337	67
Library	237,862	25,212	267	411	970	193
Fire Equipment Tax	53,787	5,701	60	93	219	44
Community Service Pro	27,319	2,896	31	47	111	22
TOTAL	1,523,952	161,530	1,708	2,632	6,214	1,234

County Treas Motor Vehicle Estimate	161,530				
County Treas Recreational Vehicle Estimate		1,708			
County Treas 16/20M Vehicle Estimate			2,632		
County Treas Commercial Vehicle Tax Estimate				6,214	
County Treas Watercraft Tax Estimate					1,234

Motor Vehicle Factor	0.10599				
Recreational Vehicle Factor		0.00112			
16/20M Vehicle Factor			0.00173		
Commercial Vehicle Factor				0.00408	
Watercraft Factor					0.00081

Hesston 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Utility Fund	Utility Maintenance Reserve Fund	300,000	100,000	125,000	12-825d
Utility Fund	Bond and Interest Fund	240,000	285,000	234,550	12-825d
Utility Fund	Golf Course Maintenance Fund	100,000	25,000	0	12-1,117
Utility Fund	Capital Improvement Fund	150,000	100,000	250,000	12-1,117
Utility Fund	EMS Fund	50,000	25,000	75,000	12-825d
Utility Fund	Golf Course Fund	75,000	212,000	145,000	12-825d
General Fund	Public Building Commission Fund	50,000	63,000	0	12-1758
General Fund	Bond & Interest Fund	100,000	0	0	12-1,118
General Fund	Library Maintenance Reserve Fund	10,000	0	0	12-1,117
General Fund	Capital Improvement Fund	400,000	200,000	150,000	12-1,118
General Fund	Equipment Reserve Fund	375,000	275,000	450,000	12-1,117
EMS Fund	Equipment Reserve Fund	50,000	25,000	25,000	12-1,117
Capital Improvement Fund	Bond and Interest Fund	0	238,173	186,763	12-825d
Special Street & Hwy Fund	Bond and Interest Fund	0	25,000	25,000	12-1,117
Golf Fund	Golf Course Maintenance Fund	0	0	25,000	12-1,117
	Totals	1,900,000	1,573,173	1,691,313	
	Adjustments*				
	Adjusted Totals	1,900,000	1,573,173	1,691,313	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Hesston

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Beginning Amount Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due Interest	Date Due Principal	Amount Due 2024 Interest	Amount Due 2024 Principal	Amount Due 2025 Interest	Amount Due 2025 Principal
General Obligation:											
Series 2013-A	2/15/2013	8/1/2026	1.85	1,875,000	305,000	2/1 & 8/1	2/1 & 8/1	7,440	125,000	4,730	130,000
Series 2016-A	1/21/2016	10/1/2036	2.50	1,754,000	1,185,000	4/1 & 10/1	10/1	33,150	95,000	31,250	95,000
Series 2020-A	5/5/2020	8/1/2030	1.74	1,060,000	775,000	2/1 & 8/1	8/1	15,500	105,000	13,400	105,000
Series 2021-A	6/15/2021	12/1/2025	0.74	930,000	470,000	6/1 & 12/1	12/1	3,173	235,000	1,763	235,000
Series 2021-B	6/15/2021	3/1/2034	2.00	3,380,000	2,310,000	3/1 & 9/1	3/1 & 9/1	46,950	365,000	39,650	375,000
Total G.O. Bonds					**5,045,000**			**106,213**	**925,000**	**90,793**	**940,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
2020 PBC Bonds - Refi.	6/3/2020	9/1/2030	1.94	560,000	775,000	3/1 & 9/1	9/1	7,956	55,000	6,856	55,000
2021 State Gas Utility Loan	7/1/2021	1/1/2031	0.25	5,330,000	3,885,058	1/1,4/1,7/1,12/1	1/1,4/1,7/1,12/1	106,088	506,541	93,020	520,303
Total Other					**4,660,058**			**114,044**	**561,541**	**99,876**	**575,303**
Total Indebtedness					**9,705,058**			**220,257**	**1,486,541**	**190,669**	**1,515,303**

State of Kansas
City

Hesston

2025

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, 2024	Payments Due 2024	Payments Due 2025
Golf Carts	12/17/2021	84	3.40	333,142	245,885	53,549	53,549
Totals					**245,885**	**53,549**	**53,549**

***If 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: 2025

Library found in: Hesston
Harvey

As provided in KSA 75-2553 *et seq.*, 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 2024	Proposed Year 2025
Ad Valorem Tax	$237,862	$264,388
Delinquent Tax	$1,200	$1,000
Motor Vehicle Tax	$28,226	$25,212
Recreational Vehicle Tax	$300	$267
16/20M Vehicle Tax	$61	$411
TOTAL TAXES	$267,649	$291,278
Difference in Total Taxes:	$23,629	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$39,664,742	$44,068,210
Did Assessed Valuation Decrease?	No	
Levy Rate	5.997	6.000
Difference in Levy Rate:	0.003	
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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,878,867	2,093,707	2,163,356
Receipts:			
Ad Valorem Tax	1,023,869	1,122,384	xxxxxxxxxxxxxxxxx
Delinquent Tax	4,600	5,000	5,000
Motor Vehicle Tax	124,241	133,187	118,966
Recreational Vehicle Tax	1,301	1,417	1,257
16/20M Vehicle Tax	284	290	1,938
Commercial Vehicle Tax	0	0	4,577
Watercraft Tax	0	0	908
Gross Earning (Intangible) Tax	0	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	48	15	42
Local Sales Tax & Compensating Use Tax	891,672	850,000	850,000
Franchise Tax	412,517	469,177	415,000
Licenses	8,596	8,000	8,600
Building Permits	34,000	12,500	37,000
Rental Fees	117	125	120
Court Costs & Fees	31,374	43,400	46,400
Shelter House Fees	12,923	15,000	14,000
Lease Revenue	3,474	3,600	2,400
Transfer from Utilities	0	0	0
Fuel Tax Refund	0	1,400	1,200
Transfer from ARPA Fund	102,791	0	0
Reimbursed Expense	31,141	25,000	25,000
School Resource Officer Reimb.	77,015	75,616	74,119
In Lieu of Taxes (IRB)			
Interest on Idle Funds	581,117	500,000	575,000
Neighborhood Revitalization Rebate			0
Miscellaneous	24,214	25,000	34,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,365,294**	**3,291,111**	**2,215,527**
Resources Available:	**5,244,161**	**5,384,818**	**4,378,883**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	5,244,161	5,384,818	4,378,883
Expenditures:			
General Administration	234,340	224,473	254,377
Police	918,830	1,060,796	1,161,037
Street	341,327	380,588	406,605
Parks	218,259	293,276	364,856
Fire	269,576	289,118	334,677
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	1,982,332	2,248,251	2,521,552
Street and Traffic Lighting	56,033	62,000	60,000
Legal and Engineering	74,869	60,000	50,000
Audit	18,075	21,111	21,744
Municipal Court	40,561	41,100	43,000
Cemetery	39	500	500
Tree Board	350	1,000	500
Harvey County EDC	36,000	36,000	36,000
Functions	4,125	7,500	6,000
Rental Bldg. Expense	0	1,000	1,000
Chamber of Commerce	190	0	0
Community Development	2,880	10,000	7,000
Capital Expense	0	0	2,278,439
Transfers:			
Transfer to PBC (Library Bond Payment)	50,000	63,000	0
Transfer to Equipment Reserve	375,000	275,000	450,000
Transfer to Capital Improvement	400,000	200,000	150,000
Transfer to Golf Operating Budget	0	115,000	0
Transfer to Ambulance/EMS Operating Buc	0	80,000	0
Transfer to Library Maintenance	10,000	0	0
Transfer to Bond & Interest	100,000	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,150,454**	**3,221,462**	**5,625,735**
Unencumbered Cash Balance Dec 31	2,093,707	2,163,356	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	4,173,214	5,215,461	5,625,735
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,625,735
		Tax Required	1,246,852
	Delinquent Comp Rate:	0.0%	125
		Amount of 2024 Ad Valorem Tax	1,246,977

CPA Summary

Hesston 2025

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Administration			
Salaries	140,573	150,013	160,727
Contractual	72,641	65,435	84,750
Commodities	5,366	8,525	8,900
Capital Outlay	(18)	500	0
Reimbursed Expense	15,778	0	0
Total	**234,340**	**224,473**	**254,377**
Police			
Salaries	794,437	867,152	944,837
Contractual	88,849	99,144	113,700
Commodities	32,652	41,000	37,500
Capital Outlay	2,298	53,500	65,000
Reimbursed Expense	594	0	0
Total	**918,830**	**1,060,796**	**1,161,037**
Street			
Salaries	248,309	263,951	290,105
Contractual	38,261	50,887	47,250
Commodities	54,471	63,250	66,750
Capital Outlay	286	2,500	2,500
Reimbursed Expense	0	0	0
Total	**341,327**	**380,588**	**406,605**
Parks			
Salaries	167,233	217,857	294,706
Contractual	27,722	42,669	37,400
Commodities	23,128	32,750	32,750
Capital Outlay	176	0	0
Reimbursed Expense	0	0	0
Total	**218,259**	**293,276**	**364,856**
Fire			
Salaries	203,921	218,862	259,077
Contractual	41,262	51,356	56,700
Commodities	14,878	18,900	18,900
Capital Outlay	0	0	0
Reimbursed Expense	9,515	0	0
Total	**269,576**	**289,118**	**334,677**
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	**1,982,332**	**2,248,251**	**2,521,552**

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

Hesston 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	251,275	370,427	357,811
Receipts:			
Ad Valorem Tax	75,335	82,600	xxxxxxxxxxxxxxxx
Delinquent Tax	362	500	400
Motor Vehicle Tax	9,937	9,798	8,755
Recreational Vehicle Tax	104	104	93
16/20M Vehicle Tax	24	21	143
Commercial Vehicle Tax	0	0	337
Watercraft Tax	0	0	67
Special Assessments	404,880	377,401	377,401
Bond Proceeds	0	0	0
Transfer: Utilities	315,000	285,000	234,550
Transfer: Capital Improvement	134,373	238,173	186,771
Transfer: SS&Hwy	125,000	25,000	25,000
Transfer: General	100,000	0	0
Transfer: Construction	210	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,165,225**	**1,018,597**	**833,517**
Resources Available:	**1,416,500**	**1,389,024**	**1,191,328**
Expenditures:			
Principal Payments	925,000	925,000	940,000
Interest Payments	121,073	106,213	90,793
Cash Basis Reserve	0	0	252,299
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**1,046,073**	**1,031,213**	**1,283,092**
Unencumbered Cash Balance Dec 31	370,427	357,811	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,314,266	1,266,163	1,283,092
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,283,092
		Tax Required	91,764
	Delinquent Comp Rate:	0.0%	9
		Amount of 2024 Ad Valorem Tax	91,773

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,466	1,324	1,304
Receipts:			
Ad Valorem Tax	216,998	237,862	xxxxxxxxxxxxxxxx
Delinquent Tax	1,011	1,200	1,000
Motor Vehicle Tax	26,789	28,226	25,212
Recreational Vehicle Tax	281	300	267
16/20M Vehicle Tax	64	61	411
Commercial Vehicle Tax	0	0	970
Watercraft Tax	0	0	193
EMC Safety Dividend	475	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**245,618**	**267,649**	**28,053**
Resources Available:	**248,084**	**268,973**	**29,357**
Expenditures:			
Appropriations (County)	245,142	267,669	293,719
Appropriation of Fund Reserve (City)	1,618	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**246,760**	**267,669**	**293,719**
Unencumbered Cash Balance Dec 31	1,324	1,304	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	247,760	270,925	293,719
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	293,719
		Tax Required	264,362
	Delinquent Comp Rate:	0.0%	26
		Amount of 2024 Ad Valorem Tax	264,388

Hesston 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Equipment Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	730,071	573,168	701,795
Receipts:			
Ad Valorem Tax	49,078	53,787	xxxxxxxxxxxxxxxx
Delinquent Tax	241	500	250
Motor Vehicle Tax	6,478	6,383	5,701
Recreational Vehicle Tax	68	68	60
16/20M Vehicle Tax	15	14	93
Commercial Vehicle Tax	0	0	219
Watercraft Tax	0	0	44
Township Service Agreements	63,555	67,875	72,878
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**119,435**	**128,627**	**79,245**
Resources Available:	849,506	701,795	781,040
Expenditures:			
New Equipment	276,338	0	840,813
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**276,338**	**0**	**840,813**
Unencumbered Cash Balance Dec 31	573,168	701,795	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	762,377	778,700	840,813
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	840,813
		Tax Required	59,773
	Delinquent Comp Rate:	0.0%	6
		Amount of 2024 Ad Valorem Tax	59,779

Adopted Budget **Community Service Program**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	93,563	100,844	89,144
Receipts:			
Ad Valorem Tax	24,918	27,319	xxxxxxxxxxxxxxxx
Delinquent Tax	88	200	100
Motor Vehicle Tax	1,611	3,240	2,896
Recreational Vehicle Tax	17	34	31
16/20M Vehicle Tax	7	7	47
Commercial Vehicle Tax	0	0	111
Watercraft Tax	0	0	22
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,641**	**30,800**	**3,207**
Resources Available:	**120,204**	**131,644**	**92,351**
Expenditures:			
Community Service Grants	19,360	17,500	97,689
Library Grant	0	25,000	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,360**	**42,500**	**122,689**
Unencumbered Cash Balance Dec 31	100,844	89,144	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	111,244	124,350	122,689
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	122,689
		Tax Required	30,338
	Delinquent Comp Rate:	0.0%	3
		Amount of 2024 Ad Valorem Tax	30,341

CPA Summary

Hesston 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	312,062	279,192	310,532
Receipts:			
State of Kansas Gas Tax	94,630	101,340	101,250
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**94,630**	**101,340**	**101,250**
Resources Available:	**406,692**	**380,532**	**411,782**
Expenditures:			
Service Contracts	2,500	0	0
Paving & Materials	0	45,000	25,000
Sidewalk Improvements	0	0	0
Street Improvements	0	0	361,782
Weaver Street Bond Payment	25,000	25,000	25,000
2022 Street Project Bond Payment	100,000	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**127,500**	**70,000**	**411,782**
Unencumbered Cash Balance Dec 31	279,192	310,532	0
2023/2024/2025 Budget Authority Amoun	437,861	371,556	411,782

Adopted Budget

Special Parks	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,251	2,299	2,314
Receipts:			
Alcohol Tax	48	15	25
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**48**	**15**	**25**
Resources Available:	**2,299**	**2,314**	**2,339**
Expenditures:			
Capital Outlay	0	0	2,339
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**2,339**
Unencumbered Cash Balance Dec 31	2,299	2,314	0
2023/2024/2025 Budget Authority Amoun	2,230	2,281	2,339

CPA Summary

Hesston 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Development**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	50,204	50,204	38,671
Receipts:			
Transfer from General	0	0	0
Transfer from Utilities	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**50,204**	**50,204**	**38,671**
Expenditures:			
Contractual Services	0	10,033	11,600
Commodities	0	1,500	1,500
Capital Outlay	0	0	25,571
Reimbursed Expense	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**11,533**	**38,671**
Unencumbered Cash Balance Dec 31	50,204	38,671	0
2023/2024/2025 Budget Authority Amount	39,578	36,004	38,671

Adopted Budget

Transient Guest Tax	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,631	0	0
Receipts:			
Transient Guest Tax	33,894	37,500	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,894**	**37,500**	**35,000**
Resources Available:	**41,525**	**37,500**	**35,000**
Expenditures:			
Tranisent Guest Tax Appropriations	41,525	37,500	35,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**41,525**	**37,500**	**35,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	41,525	45,131	35,000

CPA Summary

Hesston 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **PBC (Public Bldg. Comm.)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	76,688	67,732	67,776
Receipts:			
Transfer from General	50,000	63,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**50,000**	**63,000**	**0**
Resources Available:	**126,688**	**130,732**	**67,776**
Expenditures:			
Principal	50,000	55,000	55,000
Interest	8,956	7,956	12,776
Capital Expense			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**58,956**	**62,956**	**67,776**
Unencumbered Cash Balance Dec 31	67,732	67,776	0
2023/2024/2025 Budget Authority Amoun	126,888	140,732	67,776

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	0

CPA Summary

Hesston 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	223,605	274,954	275,643
Receipts:			
Green Fees	333,829	248,500	310,475
Golf Cart Fee	118,700	132,600	184,650
Commission Golf Lessons	2,604	2,200	3,100
Practice Facility	3,591	6,000	4,275
Tournament Fees	14,168	62,785	71,967
Membership Fees	94,848	92,000	95,000
Concessions	83,065	84,285	86,450
Golf Shop Sales	54,243	50,400	61,000
Advertisement Proceeds	1,100	6,000	2,000
Event Center Rental	650	5,000	2,500
Utility Transfer	75,000	212,000	145,000
ARPA Transfer	88,515	0	0
Reimbursements	4,482	0	0
Miscellaneous	3,189	4,200	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**877,984**	**905,970**	**968,417**
Resources Available:	**1,101,589**	**1,180,924**	**1,244,060**
Expenditures:			
Personnel Services	431,629	467,369	502,424
Contractual Services	116,387	122,607	121,500
Commodities	218,540	218,205	239,010
Capital Outlay	58,837	97,100	356,126
Transfer to Golf Maintenance Reserve	0	0	25,000
Reimbursements	1,242	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**826,635**	**905,281**	**1,244,060**
Unencumbered Cash Balance Dec 31	274,954	275,643	0
2023/2024/2025 Budget Authority Amount	1,088,139	1,110,371	1,244,060

CPA Summary

Hesston 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **EMS Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	160,220	291,803	292,007
Receipts:			
Grant Proceeds	3,567	0	0
Harvey County Appropriations	151,566	145,000	300,000
Patient Charges	296,009	230,000	250,000
Transfer from Utilities	50,000	80,000	75,000
ARPA Transfer	94,225	0	0
EMC Safety Dividend	0	0	0
Reimbursed	805	0	0
Interest on Idle Funds			
Miscellaneous	9,278	1,625	1,625
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**605,450**	**456,625**	**626,625**
Resources Available:	**765,670**	**748,428**	**918,632**
Expenditures:			
Personnel Services	321,559	344,221	499,209
Contractual Services	60,139	69,900	76,900
Commodities	37,783	42,300	46,500
Capital Outlay	4,386	0	271,023
Reimbursements	0	0	0
Transfer to EMS Equipment Reserve	50,000	0	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**473,867**	**456,421**	**918,632**
Unencumbered Cash Balance Dec 31	291,803	292,007	0
2023/2024/2025 Budget Authority Amount	598,032	646,465	918,632

CPA Summary

Hesston 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Utility Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,778,075	4,139,530	4,176,564
Receipts:			
Gas Revenue	3,651,224	2,835,184	3,722,308
Water Revenue	1,009,636	797,000	827,000
Sewer Revenue	757,894	757,500	884,055
Refuse Revenue	265,764	274,203	284,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,684,518**	**4,663,887**	**5,717,363**
Resources Available:	**9,462,593**	**8,803,417**	**9,893,927**
Expenditures:			
Gas Expenditures	1,070,929	1,126,640	1,152,514
Gas Purchase Expense	1,886,871	1,502,075	2,047,924
Water Expenditures	573,010	598,798	650,233
Sewer Expenditures	518,534	501,580	570,941
Refuse Expenditures	233,719	265,760	267,000
Capital Outlays	0	0	4,375,765
Transfers:			
Transfer to Utility Maintenance Reserve	300,000	100,000	125,000
Transfer to Bond & Interest Fund	315,000	285,000	234,550
Transfer to Equip. Reserve	0	25,000	0
Transfer to Golf Course Maint. Res.	150,000	25,000	0
Transfer to Capital Improvement	150,000	100,000	250,000
Transfer to Golf Fund	75,000	97,000	145,000
Transfer to General Fund	0	0	0
Transfer to EMS Fund	50,000	0	75,000
Transfer to Economic Development	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,323,063**	**4,626,853**	**9,893,927**
Unencumbered Cash Balance Dec 31	4,139,530	4,176,564	0
2023/2024/2025 Budget Authority Amount	8,367,057	8,930,734	9,893,927

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

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**		**Golf Maint. Reserve**		**Equipment Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,003,457	Cash Balance Jan 1	394,619	Cash Balance Jan 1	1,260,494	Cash Balance Jan 1	109,335	Cash Balance Jan 1	991,714	3,759,619
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Utility Transfers	300,000	Transfer - Fund 30	339,877	Utility Transfers	150,000	Utility Transfers	150,000	Utility Transfers	375,000	
Reimbursed	150	Prairie Lakes II Temp. I	249,000	General Transfers	400,000	Misc	785	Transfer from EMS	50,000	
				Misc.	103,420			Misc.	30,617	
Total Receipts	300,150	Total Receipts	588,877	Total Receipts	653,420	Total Receipts	150,785	Total Receipts	455,617	2,148,849
Resources Available:	1,303,607	Resources Available:	983,496	Resources Available:	1,913,914	Resources Available:	260,120	Resources Available:	1,447,331	5,908,468
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
New Equipment	20,687	Golf Course Project	306,329	New Improvements	108,581	Contractual Services	12,326	New Equipment	312,388	
Gas Expense	6,652	Golf Venue Project	296,891	Transfer to Fund 27	339,877	New Equipment	146,422			
Water Expense	6,652	Prairie Lakes II	302,242	Transfer to B&I	134,373	Commodities	4,092			
Sewer Expense	155,652	N. Emma Creek Rd.	3,925			Reimbursed	-10,706			
		Transfer to B&I	210							
Total Expenditures	189,643	Total Expenditures	909,597	Total Expenditures	582,831	Total Expenditures	152,134	Total Expenditures	312,388	2,146,593
Cash Balance Dec 31	1,113,964	Cash Balance Dec 31	73,899	Cash Balance Dec 31	1,331,083	Cash Balance Dec 31	107,986	Cash Balance Dec 31	1,134,943	**3,761,875** **
										3,761,875 **

**Note: These two block figures should agree.

CPA Summary

0 **NON-BUDGETED FUNDS (B)** 2025

(Only the actual budget year for 2023 is reported)

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**		**ARPA Fund**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	186,081	Cash Balance Dec 31	19,446	Cash Balance Dec 31	585	Cash Balance Dec 31	285,532	Cash Balance Dec 31		491,644
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Loan Payments	0	Utility Transfers	0	Seized Revenue	7,633	ARPA Proceeds	0			
		General Fund Transfer	10,000							
Total Receipts	0	Total Receipts	10,000	Total Receipts	7,633	Total Receipts	0	Total Receipts	0	17,633
Resources Available:	186,081	Resources Available:	29,446	Resources Available:	8,218	Resources Available:	285,532	Resources Available:	0	509,277
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
New Loans	0	New Equipment	0	New Equipment	8,007	Community Losses	285,532			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	8,007	Total Expenditures	285,532	Total Expenditures	0	293,539
Cash Balance Dec 31	186,081	Cash Balance Dec 31	29,446	Cash Balance Dec 31	211	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**215,738** **
										215,738 **

** Note: These two block figures should agree.

CPA Summary