State of Kansas
City

2026

RECEIVED

SEP 09 2025

Harvey County Clerk

CERTIFICATE

To the Clerk of Harvey, State of Kansas

We, the undersigned, officers of

City 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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	5,639,329	1,336,197	28.183
Debt Service	10-113	8	972,693	98,372	2.083
Library	12-1220	8	313,997	283,656	6.004
Fire Equipment Tax	12-1106	9	989,575	64,038	1.356
Community Service Program	12-137	9	111,885	32,547	0.689
Special Highway		10	358,679		
Special Parks		10	2,500		
Economic Development		11	35,740		
Transient Guest Tax		11	35,000		
PBC (Public Bldg. Comm.)		12	70,919		
Golf Fund		13	1,024,920		
EMS Fund		14	970,039		
Utility Fund		15	8,305,765		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxxx	18,831,041	1,814,810	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			47,244,831
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	35.823
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: 9-9-2025

Rick Piper
County Clerk

HARVEY COUNTY Seal KANSAS

Governing Body

CPA Summary

City of Hesston

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,246,977	143,202	1,623	465	6,502	744
Debt Service	91,773	10,539	120	34	479	55
Library	264,388	30,362	344	98	1,379	158
Fire Equipment Tax	59,779	6,865	78	22	312	36
Community Service Prog	30,341	3,484	40	11	158	18
TOTAL	1,693,258	194,452	2,205	630	8,830	1,011

County Treas Motor Vehicle Estimate	194,452				
County Treas Recreational Vehicle Estimate		2,205			
County Treas 16/20M Vehicle Estimate			630		
County Treas Commercial Vehicle Tax Estimate				8,830	
County Treas Watercraft Tax Estimate					1,011

Motor Vehicle Factor	0.11484				
Recreational Vehicle Factor		0.00130			
16/20M Vehicle Factor			0.00037		
Commercial Vehicle Factor				0.00521	
Watercraft Factor					0.00060

City of Hesston 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Utility Fund	Utility Maintenance Reserve Fund	100,000	125,000	250,000	12-825d
Utility Fund	Bond and Interest Fund	285,000	234,550	233,550	12-825d
Utility Fund	Golf Maintenance Reserve Fund	113,227	0	25,000	12-1,117
Utility Fund	Capital Improvement Fund	0	50,000	50,000	12-1,118
Utility Fund	Equipment Reserve Fund	100,000	0	0	12-825d
Utility Fund	EMS Fund	0	0	50,000	12-825d
Utility Fund	Golf Fund	95,000	145,000	185,000	12-825d
General Fund	Public Building Commission Fund	63,000	0	65,000	12-1758
General Fund	Capital Improvement Fund	300,000	250,000	250,000	12-1,118
General Fund	Equipment Reserve Fund	335,000	450,000	300,000	12-1,117
EMS Fund	Equipment Reserve Fund	40,000	25,000	0	12-1,117
Capital Improvement Fund	Bond and Interest Fund	238,173	186,763	0	10-113
Capital Improvement Fund	Construction Fund	326,627	0	0	12-1,118
Special Street & Hwy Fund	Bond and Interest Fund	25,000	25,000	25,000	10-113
Golf Fund	Golf Maintenance Reserve Fund	0	0	0	12-1,117
	Totals	2,021,027	1,491,313	1,433,550	
	Adjustments*				
	Adjusted Totals	2,021,027	1,491,313	1,433,550	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Hesston

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2013-A	2/15/2013	8/1/2026	1.85	1,875,000	240,000	2/1 & 8/1	2/1 & 8/1	4,730	130,000	1,763	110,000
Series 2016-A	1/21/2016	10/1/2036	2.50	1,754,000	1,090,000	4/1 & 10/1	10/1	31,250	95,000	28,875	95,000
Series 2020-A	5/5/2020	8/1/2030	1.74	1,060,000	670,000	2/1 & 8/1	8/1	13,400	105,000	11,300	110,000
Series 2021-A	6/15/2021	12/1/2025	0.74	930,000	235,000	6/1 & 12/1	12/1	1,763	235,000	0	0
Series 2021-B	6/15/2021	3/1/2034	2.00	3,380,000	2,020,000	3/1 & 9/1	3/1 & 9/1	39,650	375,000	32,150	335,000
Total G.O. Bonds					**4,255,000**			**90,793**	**940,000**	**74,088**	**650,000**
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	350,000	3/1 & 9/1	9/1	6,856	55,000	5,756	60,000
2021 State Gas Utility Loan	7/1/2021	1/1/2031	0.25	5,330,000	3,375,568	1/1,4/1,7/1,12/1	1/1,4/1,7/1,12/1	76,426	527,508	59,098	541,707
Total Other					**3,725,568**			**83,282**	**582,508**	**64,854**	**601,707**
Total Indebtedness					**7,980,568**			**174,075**	**1,522,508**	**138,942**	**1,251,707**

City of Hesston

2026

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, 2025	Payments Due 2025	Payments Due 2026
LP 2021 - Golf Carts	12/17/2021	84	3.40	333,142	200,007	53,549	53,549
LP 2024 - Golf Mowers	9/3/2024	72	4.50	213,600	213,600	40,957	40,957
Totals					**413,607**	**94,506**	**94,506**

***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: 2026

Library found in: City of 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 2025	Proposed Year 2026
Ad Valorem Tax	$261,744	$283,656
Delinquent Tax	$371	$975
Motor Vehicle Tax	$25,405	$30,362
Recreational Vehicle Tax	$259	$344
16/20M Vehicle Tax	$105	$98
TOTAL TAXES	$287,884	$315,435
Difference in Total Taxes:	$27,551	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$44,119,513	$47,274,760
Did Assessed Valuation Decrease?	No	
Levy Rate	5.993	6.000
Difference in Levy Rate:	0.007	
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

City of Hesston 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,080,155	2,177,322	2,135,604
Receipts:			
Ad Valorem Tax	1,121,910	1,234,507	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	9,652	1,756	3,000
Motor Vehicle Tax	135,444	119,874	143,202
Recreational Vehicle Tax	1,513	1,229	1,623
16/20M Vehicle Tax	253	494	465
Commercial Vehicle Tax	5,849	4,463	6,502
Watercraft Tax	0	0	744
Gross Earning (Intangible) Tax	0	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	67	65	69
Local Sales Tax & Compensating Use Tax	898,562	923,919	930,157
Franchise Tax	407,383	422,514	420,000
Licenses	8,280	7,905	8,300
Building Permits	7,755	6,149	9,000
Rental Fees	148	114	135
Court Costs & Fees	57,160	61,080	58,910
Shelter House Fees	14,480	16,246	15,750
Lease Revenue	3,825	3,756	3,600
Transfer from Utilities	0	0	0
Fuel Tax Refund	0	0	1,200
Reimbursed Expense	48,696	51,379	19,925
School Resource Officer Reimb.	59,052	71,946	74,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	513,030	526,104	465,979
Neighborhood Revitalization Rebate	-952	-877	-803
Miscellaneous	41,534	27,955	19,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,333,641**	**3,480,578**	**2,180,758**
Resources Available:	**5,413,796**	**5,657,900**	**4,316,362**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	5,413,796	5,657,900	4,316,362
Expenditures:			
General Administration	257,976	254,377	258,422
Police	1,047,664	1,161,037	1,200,341
Street	426,022	406,605	463,213
Parks	294,249	364,856	374,702
Fire	305,037	334,677	345,477
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	2,330,948	2,521,552	2,642,155
Street and Traffic Lighting	58,686	60,000	60,000
Legal and Engineering	33,666	50,000	50,000
Audit	18,775	21,744	21,110
Municipal Court	39,924	43,000	45,400
Cemetery	39	500	500
Tree Board	175	500	1,800
Harvey County EDC	36,000	36,000	37,800
Functions	4,425	6,000	6,000
Rental Bldg. Expense	0	1,000	1,000
Chamber of Commerce	160	0	0
Community Development	15,676	7,000	10,000
Building Inspection	0	0	2,000
Storm Siren Maintenance	0	0	5,000
Transfers:			
Transfer to PBC (Library Bond Payment)	63,000	0	65,000
Transfer to Equipment Reserve	335,000	450,000	300,000
Transfer to Capital Improvement	300,000	250,000	250,000
Transfer to Golf Operating Budget	0	0	0
Transfer to Ambulance/EMS Operating Budget	0	0	0
Transfer to Library Maintenance	0	0	0
Transfer to Bond & Interest	0	0	0
Cash Reserve (2026 column)			2,141,564
Miscellaneous		75,000	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,236,474**	**3,522,296**	**5,639,329**
Unencumbered Cash Balance Dec 31	2,177,322	2,135,604	xxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	5,215,461	5,625,735	5,639,329
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,639,329
		Tax Required	1,322,967
	Delinquent Comp Rate:	1.0%	13,230
		Amount of 2025 Ad Valorem Tax	1,336,197

CPA Summary

City of Hesston 2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Administration			
Salaries	151,484	160,727	164,772
Contractual	82,783	84,750	84,750
Commodities	5,327	8,900	8,900
Capital Outlay	(39)	0	0
Reimbursed Expense	18,421	0	0
Total	**257,976**	**254,377**	**258,422**
Police			
Salaries	894,639	944,837	973,041
Contractual	108,403	113,700	117,800
Commodities	40,067	37,500	44,500
Capital Outlay	3,785	65,000	65,000
Reimbursed Expense	770	0	0
Total	**1,047,664**	**1,161,037**	**1,200,341**
Street			
Salaries	270,562	290,105	321,113
Contractual	69,397	47,250	63,600
Commodities	77,972	66,750	75,000
Capital Outlay	8,091	2,500	3,500
Reimbursed Expense	0	0	0
Total	**426,022**	**406,605**	**463,213**
Parks			
Salaries	240,144	294,706	294,502
Contractual	34,454	37,400	40,950
Commodities	17,647	32,750	33,250
Capital Outlay	2,004	0	6,000
Reimbursed Expense	0	0	0
Total	**294,249**	**364,856**	**374,702**
Fire			
Salaries	227,247	259,077	270,577
Contractual	64,070	56,700	57,300
Commodities	10,010	18,900	17,600
Capital Outlay	0	0	0
Reimbursed Expense	3,710	0	0
Total	**305,037**	**334,677**	**345,477**
Page Total	**2,330,948**	**2,521,552**	**2,642,155**

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

City of Hesston 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	370,428	352,636	249,088
Receipts:			
Ad Valorem Tax	82,586	90,855	xxxxxxxxxxxxxxxxx
Delinquent Tax	750	129	350
Motor Vehicle Tax	9,966	8,822	10,539
Recreational Vehicle Tax	111	83	120
16/20M Vehicle Tax	20	36	34
Commercial Vehicle Tax	430	332	479
Watercraft Tax	0	0	55
Special Assessments	371,455	380,790	356,139
Bond Proceeds	0	0	0
Transfer: Utilities	285,000	234,500	233,550
Transfer: Capital Improvement	238,173	186,763	0
Transfer: SS&Hwy	25,000	25,000	25,000
Neighborhood Revitalization Rebate	-70	-65	-59
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,013,421**	**927,245**	**626,207**
Resources Available:	**1,383,849**	**1,279,881**	**875,295**
Expenditures:			
Principal Payments	925,000	940,000	710,000
Interest Payments	106,213	90,793	79,844
Cash Reserve (2026 column)			182,849
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**1,031,213**	**1,030,793**	**972,693**
Unencumbered Cash Balance Dec 31	352,636	249,088	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,266,163	1,283,092	972,693
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	972,693
		Tax Required	97,398
	Delinquent Comp Rate:	1.0%	974
		Amount of 2025 Ad Valorem Tax	98,372

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,712	1,995	3
Receipts:			
Ad Valorem Tax	237,767	261,744	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,116	371	975
Motor Vehicle Tax	28,706	25,405	30,362
Recreational Vehicle Tax	321	259	344
16/20M Vehicle Tax	54	105	98
Commercial Vehicle Tax	1,240	947	1,379
Watercraft Tax	0	0	158
EMC Safety Dividend	278	81	0
Neighborhood Revitalization Rebate	(202)	-186	-170
Miscellaneous	5	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**270,285**	**288,726**	**33,146**
Resources Available:	**271,997**	**290,721**	**33,149**
Expenditures:			
Appropriations (County)	270,002	290,718	313,997
Appropriation of Fund Reserve (City)	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**270,002**	**290,718**	**313,997**
Unencumbered Cash Balance Dec 31	1,995	3	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	270,925	293,719	313,997
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	313,997
		Tax Required	280,848
	Delinquent Comp Rate:	1.0%	2,808
		Amount of 2025 Ad Valorem Tax	283,656

City of Hesston 2026

FUND PAGE FOR FUNDS WITH A TAX LEV

Adopted Budget **Fire Equipment Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	573,168	702,155	840,301
Receipts:			
Ad Valorem Tax	53,802	59,181	xxxxxxxxxxxxxxxxx
Delinquent Tax	497	85	200
Motor Vehicle Tax	6,492	5,745	6,865
Recreational Vehicle Tax	73	61	78
16/20M Vehicle Tax	13	24	22
Commercial Vehicle Tax	280	214	312
Watercraft Tax	0	0	36
Township Service Agreements	67,875	72,878	78,395
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-45	-42	-38
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**128,987**	**138,146**	**85,870**
Resources Available:	702,155	840,301	926,171
Expenditures:			
New Equipment	0	0	0
Cash Reserve (2026 column)			989,575
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**989,575**
Unencumbered Cash Balance Dec 31	702,155	840,301	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	778,700	840,813	989,575
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	989,575
		Tax Required	63,404
	Delinquent Comp Rate:	1.0%	634
		Amount of 2025 Ad Valorem Tax	64,038

Adopted Budget **Community Service Program**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	100,844	87,745	75,869
Receipts:			
Ad Valorem Tax	27,317	30,038	xxxxxxxxxxxxxxxxx
Delinquent Tax	220	43	100
Motor Vehicle Tax	3,297	2,918	3,484
Recreational Vehicle Tax	37	27	40
16/20M Vehicle Tax	3	11	11
Commercial Vehicle Tax	142	108	158
Watercraft Tax	0	0	18
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-23	-21	-20
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**30,993**	**33,124**	**3,791**
Resources Available:	**131,837**	**120,869**	**79,660**
Expenditures:			
Community Service Grants	19,092	20,000	20,000
Library Grant	25,000	25,000	25,000
Cash Reserve (2026 column)			66,885
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**44,092**	**45,000**	**111,885**
Unencumbered Cash Balance Dec 31	87,745	75,869	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	124,350	122,689	111,885
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	111,885
		Tax Required	32,225
	Delinquent Comp Rate:	1.0%	322
		Amount of 2025 Ad Valorem Tax	32,547

City of Hesston 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	279,191	348,983	263,679
Receipts:			
State of Kansas Gas Tax	94,792	92,966	95,000
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**94,792**	**92,966**	**95,000**
Resources Available:	**373,983**	**441,949**	**358,679**
Expenditures:			
Service Contracts	0	0	0
Paving & Materials	0	25,000	25,000
Sidewalk Improvements	0	0	0
Street Improvements	0	128,270	65,000
Weaver Street Bond Payment	25,000	25,000	25,000
2022 Street Project Bond Payment	0	0	0
Cash Reserve (2026 column)	0	0	243,679
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,000**	**178,270**	**358,679**
Unencumbered Cash Balance Dec 31	348,983	263,679	0
2024/2025/2026 Budget Authority Amount:	371,556	411,782	358,679

Adopted Budget

Special Parks	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,299	2,366	2,431
Receipts:			
Alcohol Tax	67	65	69
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**67**	**65**	**69**
Resources Available:	**2,366**	**2,431**	**2,500**
Expenditures:			
Capital Outlay	0	0	2,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**2,500**
Unencumbered Cash Balance Dec 31	2,366	2,431	0
2024/2025/2026 Budget Authority Amount:	2,281	2,339	2,500

City of Hesston 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	50,204	48,644	35,740
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**	**48,644**	**35,740**
Expenditures:			
Contractual Services	1,560	11,404	21,600
Commodities	0	1,500	1,500
Capital Outlay	0	0	0
Reimbursed Expense	0	0	0
Cash Reserve (2026 column)			12,640
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,560**	**12,904**	**35,740**
Unencumbered Cash Balance Dec 31	48,644	35,740	0
2024/2025/2026 Budget Authority Amount:	36,004	38,671	35,740

Adopted Budget

Transient Guest Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Guest Tax	32,319	30,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,319**	**30,000**	**35,000**
Resources Available:	**32,319**	**30,000**	**35,000**
Expenditures:			
Transient Guest Tax Appropriations	32,319	30,000	35,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**32,319**	**30,000**	**35,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	45,131	35,000	35,000

City of Hesston 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **PBC (Public Bldg. Comm.)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	67,731	67,775	5,919
Receipts:			
Transfer from General	63,000	0	65,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**63,000**	**0**	**65,000**
Resources Available:	**130,731**	**67,775**	**70,919**
Expenditures:			
Principal	55,000	55,000	60,000
Interest	7,956	6,856	5,756
Cash Reserve (2026 column)			5,163
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**62,956**	**61,856**	**70,919**
Unencumbered Cash Balance Dec 31	67,775	5,919	0
2024/2025/2026 Budget Authority Amount:	140,732	67,776	70,919

City of Hesston 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	269,856	274,973	95,534
Receipts:			
Green Fees	338,337	252,904	300,885
Golf Cart Fee	114,553	101,375	115,515
Commission Golf Lessons	1,499	1,500	1,500
Practice Facility	2,922	2,352	3,100
Tournament Fees	44,850	74,678	68,950
Membership Fees	102,873	84,947	118,000
Concessions	87,305	65,899	83,071
Golf Shop Sales	52,891	40,893	48,965
Advertisement Proceeds	600	500	750
Event Center Rental	2,262	2,275	2,300
Utility Transfer	95,000	145,000	185,000
Reimbursements	2,802	2,761	0
EMC Safety Dividend	1,329	1,625	0
Interest on Idle Funds	0	0	0
Miscellaneous	1,202	935	1,350
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**848,425**	**777,644**	**929,386**
Resources Available:	**1,118,281**	**1,052,617**	**1,024,920**
Expenditures:			
Personnel Services	444,474	502,424	478,691
Contractual Services	117,363	121,500	126,450
Commodities	224,574	239,010	248,575
Capital Outlay	55,235	94,149	95,506
Transfer to Golf Maintenance Reserve	0	0	0
Reimbursements	1,662	0	0
Cash Reserve (2026 column)			75,698
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**843,308**	**957,083**	**1,024,920**
Unencumbered Cash Balance Dec 31	274,973	95,534	0
2024/2025/2026 Budget Authority Amount:	1,110,371	1,244,060	1,024,920

City of Hesston 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **EMS Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	290,929	293,330	346,195
Receipts:			
Grant Proceeds	3,815	2,530	0
Harvey County Appropriations	307,346	316,912	322,219
Patient Charges	231,185	274,541	250,000
Transfer from Utilities	0	75,000	50,000
EMC Safety Dividend	3,434	4,581	0
Reimbursed	180	0	0
Interest on Idle Funds			
Miscellaneous	1,625	1,625	1,625
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**547,585**	**675,189**	**623,844**
Resources Available:	**838,514**	**968,519**	**970,039**
Expenditures:			
Personnel Services	408,913	472,124	499,047
Contractual Services	61,700	76,900	78,750
Commodities	28,228	46,500	41,500
Capital Outlay	0	1,800	0
Reimbursements	6,343	0	0
Transfer to EMS Equipment Reserve	40,000	25,000	0
Cash Reserve (2026 column)			350,742
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**545,184**	**622,324**	**970,039**
Unencumbered Cash Balance Dec 31	293,330	346,195	0
2024/2025/2026 Budget Authority Amount:	646,465	918,632	970,039

City of Hesston 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Utility Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,691,652	3,728,082	3,573,466
Receipts:			
Gas Revenue	2,796,213	2,841,325	2,819,799
Water Revenue	928,225	777,374	812,000
Sewer Revenue	786,921	758,336	781,500
Refuse Revenue	293,298	305,160	319,000
Miscellaneous	(5,274)		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,799,383**	**4,682,195**	**4,732,299**
Resources Available:	**8,491,035**	**8,410,277**	**8,305,765**
Expenditures:			
Gas Expenditures	450,447	518,014	537,713
Gas Purchase Expense	1,546,956	1,566,573	1,556,765
Water Expenditures	566,003	626,733	645,618
Sewer Expenditures	551,652	570,941	567,200
Refuse Expenditures	266,495	267,000	290,000
Capital Outlays	688,173	658,000	671,200
Transfers:			
Transfer to Utility Maintenance Reserve	100,000	125,000	250,000
Transfer to Bond & Interest Fund	285,000	234,550	233,550
Transfer to Equip. Reserve	100,000	0	0
Transfer to Golf Course Maint. Res.	113,227	0	25,000
Transfer to Capital Improvement	0	50,000	50,000
Transfer to Golf Fund	95,000	145,000	185,000
Transfer to EMS Fund	0	75,000	50,000
Cash Reserve (2026 column)			3,243,719
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,762,953**	**4,836,811**	**8,305,765**
Unencumbered Cash Balance Dec 31	3,728,082	3,573,466	0
2024/2025/2026 Budget Authority Amount:	8,930,734	9,893,927	8,305,765

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Utility Maint. Reserve		**Construction**		**Capital Improvement**		**Golf Maint. Reserve**		**Equipment Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,113,963	Cash Balance Jan 1	73,898	Cash Balance Jan 1	1,331,082	Cash Balance Jan 1	107,987	Cash Balance Jan 1	1,134,943	3,761,873
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Utility Transfers	100,000	Transfer - Fund 30	323,767	General Transfers	300,000	Utility Transfers	113,227	Utility Transfers	100,000	
Miscellaneous	35,550			Miscellaneous	49,285	Misc	3,921	EMS Transfers	40,000	
						Lease Proceeds	213,600	General Transfers	335,000	
								Miscellaneous	106,355	
Total Receipts	135,550	Total Receipts	323,767	Total Receipts	349,285	Total Receipts	330,748	Total Receipts	581,355	1,720,705
Resources Available:	1,249,513	Resources Available:	397,665	Resources Available:	1,680,367	Resources Available:	438,735	Resources Available:	1,716,298	5,482,578
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
New Equipment	0	N. Emma Creek Rd.	194,842	New Improvements	250,871	Contractual Services	8,480	New Equipment	604,538	
Gas Expense	37,360	22 Acre Development	570	Transfer to Fund 27	323,767	New Equipment	355,255			
Water Expense	77,467			Transfer to B&I	238,173					
Sewer Expense	182,007									
Total Expenditures	296,834	Total Expenditures	195,412	Total Expenditures	812,811	Total Expenditures	363,735	Total Expenditures	604,538	2,273,330
Cash Balance Dec 31	952,679	Cash Balance Dec 31	202,253	Cash Balance Dec 31	867,556	Cash Balance Dec 31	75,000	Cash Balance Dec 31	1,111,760	**3,209,248** **
										3,209,248 **

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

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 Enforcement**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	186,080	Cash Balance Dec 31	29,447	Cash Balance Dec 31	211	Cash Balance Dec 31		Cash Balance Dec 31		215,738
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Loan Payments	0	Utility Transfers	0	Drug Tax Proceeds	828					
		General Transfer	0							
Total Receipts	0	Total Receipts	0	Total Receipts	828	Total Receipts	0	Total Receipts	0	828
Resources Available:	186,080	Resources Available:	29,447	Resources Available:	1,039	Resources Available:	0	Resources Available:	0	216,566
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
New Loans	0	New Equipment	0	New Equipment	0					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	186,080	Cash Balance Dec 31	29,447	Cash Balance Dec 31	1,039	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**216,566** **
										216,566 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Hesston

will meet on September 8, 2025 at 6:00 PM at Hesston 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 Hesston City Hall - 115 E. Smith St. and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,236,474	28.297	3,522,296	28.264	5,639,329	1,336,197	28.264
Debt Service	1,031,213	2.083	1,030,793	2.081	972,693	98,372	2.081
Library	270,002	5.997	290,718	5.993	313,997	283,656	6.000
Fire Equipment Tax		1.357		1.355	989,575	64,038	1.355
Community Service Program	44,092	0.689	45,000	0.688	111,885	32,547	0.688
Special Highway	25,000		178,270		358,679		
Special Parks					2,500		
Economic Development	1,560		12,904		35,740		
Transient Guest Tax	32,319		30,000		35,000		
PBC (Public Bldg. Comm.)	62,956		61,856		70,919		
Golf Fund	843,308		957,083		1,024,920		
EMS Fund	545,184		622,324		970,039		
Utility Fund	4,762,953		4,836,811		8,305,765		
Non-Budgeted Funds-A	2,273,330						
Non-Budgeted Funds-B							
Totals	13,128,391	38.423	11,588,055	38.381	18,831,041	1,814,810	38.388
						*Revenue Neutral Rate***	*35.823*
Less: Transfers	2,021,027		1,491,313		1,433,550		
Net Expenditure	11,107,364		10,096,742		17,397,491		
Total Tax Levied	1,523,952		1,693,258		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	39,664,742		44,119,513		47,274,760		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	6,105,000	5,045,000	4,255,000
Revenue Bonds	0	0	0
Other	5,273,680	4,660,058	3,725,568
Lease Purchase Principal	296,842	245,885	413,607
Total	11,675,522	9,950,943	8,394,175

*Tax rates are expressed in mills

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

Jason Thrasher

Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

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

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 38.388. The date of our hearing is September 8, 2025 at 6:00 PM and will be held at the Hesston 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 October 1, 2025.

WITNESS my hand and official seal on July 14, 2025.

(Seal) CITY OF HESSTON INCORPORATED 1921 KANSAS

Jason Thrasher
City Clerk
City of Hesston, Kansas

Resolution No. 1187

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 35.823 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 8, 2025, 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 35.823 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 8th day of September 2025 and **SIGNED** by the Mayor.

CITY OF HESSTON INCORPORATED 1921 KANSAS

CITY OF HESSTON, KANSAS

David K. Kauffman, Mayor

Attested:

Valerie Bonham, 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 8, 2025
Resolution No. 1187

Governing Body Member	Yes	No	No Vote
Brad Unruh	✓		
Larry Fuqua	✓		
Susan Swartzendruber	✓		
Clare Moore	✓		
Michael Wallace	✓		
TOTAL	5	0	0

Certified:

Valerie Bonham

Valerie Bonham, City Clerk

CITY OF HESSTON
INCORPORATED
1921
KANSAS

The Newton Kansan

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher 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).

Publication Dates:

- Jul 22, 2025

Advertising Fee: $185.81

Anjana Bhadoriya

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH208583
Expires on May 31, 2028

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 07/24/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

Published in Newton Kansan
Jul 22, 2025

State of Kansas
City

2026

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Jason Thrasher
Official Title: City Clerk

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