

CITY OF HALSTEAD, KANSAS

ANNUAL BUDGET

2024



CITY OF HALSTEAD

303 Main St. Halstead, KS 67056 // 316-835-2286 // halsteadks.com

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*Sections listed in Bold and Underlined are hyperlinked for ease of navigation

Vision Statement:

“Halstead is Kansas’ hometown. A vibrant community focused on quality of life. Halstead is a place you want to call home.”



“Welcome Sign” – photo courtesy of City of Halstead staff



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Halstead
Kansas**

For the Fiscal Year Beginning

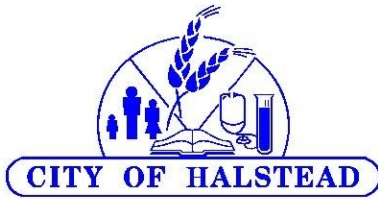
January 01, 2023

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Halstead, Kansas for the annual budget beginning January 01, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



City of Halstead Governing Body



Pictured left to right: Brody Flavin, Josh Homewood, Dennis Travis, Denice Klassen, George Torres, and Deric Lanham

Mayor:

Dennis Travis

mayor@halsteadks.com

Term Ends

2023

Council Members:

George Torres

gtorres@halsteadks.com

2023

Denice Klassen

dklassen@halsteadks.com

2023

Deric Lanham

dlanham@halsteadks.com

2023

Brody Flavin

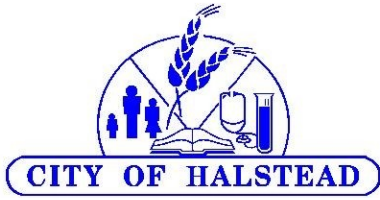
bflavin@halsteadks.com

2025

Josh Homewood

jhomewood@halsteadks.com

2025



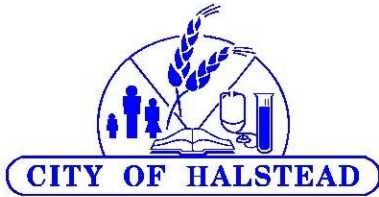
City Department Heads and Appointed Officials

City Department Heads

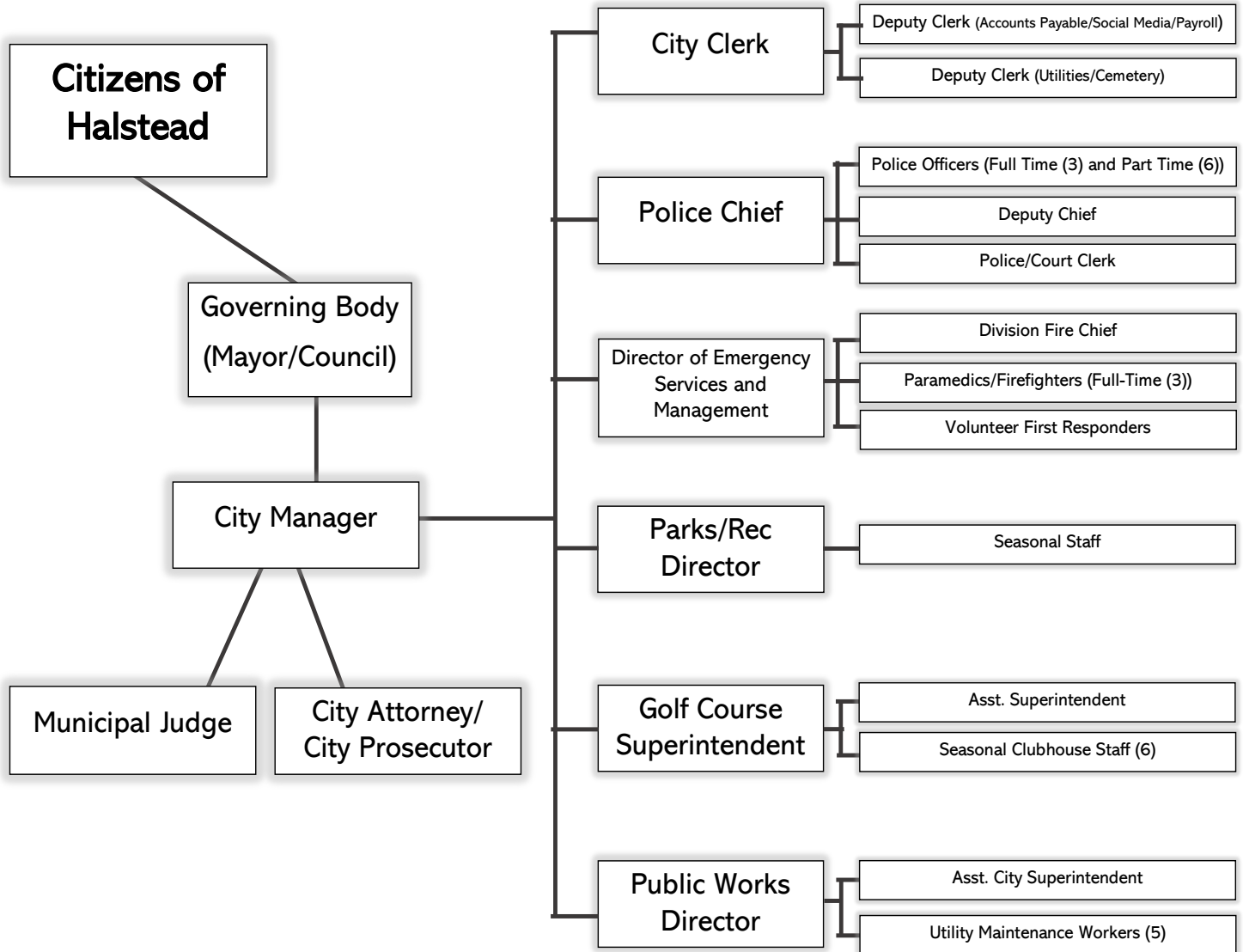
City Manager	Ethan Reimer	ereimer@halsteadks.com	316-835-2286
City Clerk	Julie Wait	jwait@halsteadks.com	316-835-2286
Police Chief	Josh Orem	jorem@halsteadks.com	316-835-2266
Director of Emergency Services and Management	Anderson Lowe	alowe@halsteadks.com	316-835-2606
Parks & Recreation Director	Grant Williams	gwilliams@halsteadks.com	316-835-2517
Golf Course Superintendent	Sam Eberly	wedgewoodgc@halsteadks.com	316-835-2991
City Superintendent	Pat Adams	padams@halsteadks.com	316-835-2743

Appointed Officials

City Attorney/Prosecutor	Bradley Jantz
Municipal Judge	Randy Pankratz
City Health Officer/Medical Director	Dr. Doyle Detweiler
City Treasurer	Jan Smith



City of Halstead Organization Chart



NOTES

Currently there is one open FT position each in the City Clerk's Office, Emergency Services, and Public Works. The City Clerk's Office is currently assessing whether the third full time position is needed.



City of Halstead

Department to Fund Relationship

		CITY DEPARTMENT									
	DEPART TO FUND RELATIONSHIPS	Administration & Finance	Court and Legal Services	Police Dept	Emergency Services (Fire/EMS)	Public Works	Parks & Recreation	Golf	Library (Related Entity)	City Equipment Planning	Capital Improvement Planning
		FUND FINANCIAL	General	X	X	X	X	X	X	X	
General - Administration	X									X	
General - Court and Legal										X	
General - City Hall Support	X					X					X
General - Police				X						X	
General - Fire					X					X	
General - EMS					X					X	
General - Streets						X					X
General - Parks & Recreation						X	X			X	X
General - Golf								X		X	X
General - Community Betterment	X						X	X			X
General - Street Lighting	X					X					
General - Cemetery						X				X	X
General - Employee Benefits	X		X	X	X	X	X	X	X		
General - Flood Control Maintenance						X				X	X
VIN Inspection				X							
Special Liability	X		X	X	X	X	X	X	X		
Library Fund	X										
Bond & Interest	X						X				
Water	X					X				X	X
Storm Water	X					X				X	
Wastewater	X					X				X	X
Gas	X					X	X			X	X
Refuse	X					X					
Special Street & Highway						X					
Sales Tax Revenue	X							X			X

CITY OF HALSTEAD, KANSAS

EXECUTIVE SUMMARY

Annual Budget
2024



“Swinging Bridge”

Photo Courtesy of Lilly Detweiler



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Budget Message

To the Honorable Mayor Travis, City Council Members, and residents of Halstead:

It is my pleasure to present to you this proposed budget for the 2024 fiscal year for the City of Halstead. As City Manager, I am charged by ordinance to annually prepare and present a balanced budget to the Governing Body for their consideration. The purpose of this budget document is to lay out a fiscally responsible plan that is responsive to the City of Halstead's priorities and goals as set by the Governing body based on feedback and engagement with our residents and staff. The budget represents how the city will best use the limited resources available to meet the directives and policies set forth by the Governing Body. The annual budget serves as a resource for you, our residents, and staff as Halstead continues looking towards the future. The goal of this document is to be as transparent as possible on how public funds are used and how the City of Halstead utilizes resources to meet current needs, provide essential services, and plan for future growth.

Key Budget Priorities

The preparation of this budget involved hard work and many hours by several staff members. It also represents counsel and input as provided by the Governing Body in open meetings and work sessions. Through the process of these meetings, work sessions, citizen feedback, and communicated Governing Body direction, the following goals and priorities were identified for the 2024 Budget:

- Preserve and protect employee benefit and compensation levels
- Continue investment in capital street and sidewalk repairs
- Continue funding quality of life improvements to our parks and downtown
- Increase capital savings for utility and infrastructure repair and replacement
- Keep overall financial stability in light of a potential economic downturn
- Flat or reduced mill rate from previous year's budget

With satisfaction I can convey to you that the proposed 2024 budget with a recommended total mill rate of 74.815 meets or exceeds these goals and priorities.

Growth and Development

Halstead continues to have steady and manageable growth in both residential and industrial areas of town. These steady growth rates were solidified by 2020 Census data that was released showing Halstead with growth of about 4.5% in population and one of only two cities in Harvey County that did not have a decline in population numbers since the 2010 Census. The city's housing development in the Cedar Meadows 2nd Addition broke ground on the second phase which will add approximately 32 developable lots for single family homes, patio homes, and potentially duplexes or twin homes. Funding for construction of the new block of Main Street as well as Stutzman Street and then the connection of Main Street from 10th to 14th Street has been secured and the project should be done by October 15, 2023. Planning is underway for additional housing that would be just south of 10th Street on the west side of Halsted and the city recently annexed this area as well as Wedgewood Golf Course which further expanded the corporate city limits.

Our local industries also continue to thrive and still pursue expansion in Halstead, and many have weathered the challenges of the COVID-19 pandemic and subsequent supply chain issues and inflationary pressures and have returned to pre-pandemic levels of employment. Continental/Legg Company continues working on their capital improvement investments to expand their capabilities and increase production which represents around \$2 million in capital investments. The City of Halstead continues to work with the Harvey County Economic Development Council to find ways to help grow our local industries, attract new ones, and market the community as a place for industries to find a home. The City of Halstead also applied for and received a Building a Stronger Economy (BASE) 2.0 Grant which will be used to build a speculative industrial building in the Industrial Park.

Like many small communities, the downtown commercial district on Main Street in Halstead has struggled with vacant store fronts and older buildings in need of repairs or updates. The Halstead Governing Body instituted the Downtown Revitalization and Growth of New Business (DRAGON) Grant program in 2018 to help property owners with façade or other improvements for downtown commercial properties. The 2024 Budget calls for the continuation of the DRAGON Grant program which to date has invested just over \$250,000 into downtown businesses in six (6) years. Main Street and existing downtown anchor businesses welcomed a new restaurant and the city partnered with a business to apply for and received a Historic Economic Asset Lifeline (HEAL) Grant from the Kansas Department of Commerce for improvements to a downtown property.

City Infrastructure

Aging infrastructure continues to be a concern as assets are beginning to reach the end of their life cycles. The Governing Body has set the priority of addressing the infrastructure needs while avoiding utility rate hikes and not depleting established reserves. Transfers to reserves have been increased in recent years in anticipation of improvements being needed to the city's aging infrastructure, in particular the Wastewater Treatment Plant which is over 40 years old. The city has also increased the monthly payments towards the City Utility Low-Interest Loan that was obtained from the State of Kansas following Winter Storm Uri in February 2021 in order to pay off that debt sooner due to the rising interest rates that are anticipated to raise again in 2024.

Due to the bond payments for the flood control levee, Halstead deferred a majority of street maintenance work for almost two decades. Following the payoff of those bonds in 2014, the monies previously going to bond and interest payments were shifted to begin addressing street repair and maintenance within the city. Capital street projects beginning in 2017 now include as part of the design process evaluation of the utilities and sidewalks in the affected areas to consolidate efforts with the needed utility repairs and street priorities of the city and to improve access and walkability in the community. The 2024 Budget increases the capital street transfer level from the General Fund and continues the transfer from the Refuse Fund. The 2024 Budget also sees the sidewalk replacement program continue to be funded to encourage the addressing of neighborhood sidewalks that are currently in disrepair and increase the walkability of Halstead as a community. The city also anticipates going out to bid for the Phase 1 improvements of the city's Safe Routes to School Plan in 2024 which will be over \$400,000 in improvements to sidewalks along 6th Street and Chestnut Street.

Our Employees

The City of Halstead has a dedicated and versatile group of public servants in its employ. These men and women are the city's greatest asset. The Governing Body recognizes the role that these individuals play in the City of Halstead's overall success as well as the importance of being able to

attract and hire quality candidates as positions become open. The City of Halstead has not been immune to the staffing challenges being faced by employers nation-wide and by far the biggest challenge this year was the continued wage pressures as several regional public entities raised wages in order to try and retain staff. Increasing costs ranging from insurance to keeping compensation levels competitive remain a constant challenge, especially in light of inflation. The 2024 Budget allows for anticipated increases in salary and employee benefits such as health insurance and calls for no additions or reduction in staff positions, although such considerations being sustainable will also be largely dependent on the overall economic conditions going forward.

Challenges

A highly competitive job market, lack of qualified applicants, rising fuel costs, general inflation and other uncertainty caused by the economic challenges being faced by the country as a whole have not left Halstead unscathed. We continue to see drastic month-to-month increases in prices for various supplies and capital equipment or purchases across all departments. City staff have had to adapt to ordering things like vehicles almost a year or more in advance, if they can even be found, and most quotes given to the city only contain guarantees for 30 days or less which requires more agility to move things forward in a timely manner. The City of Halstead is in a particularly unique position to try and help our residents get through these challenging times and has made policy decisions to try and provide relief where it can. Long term challenges, like attracting new residents and keeping population growth trends positive remain front and center. 2017 saw Halstead Fire/EMS take over the provision of emergency medical services for the neighboring community of Sedgwick, an agreement that was extended for another three (3) years for 2021-2023 which continues to put a greater demand on our services and employees. Sedgwick has indicated that they are going to try and restart their local service which would have a definite impact on the financial picture of Halstead Fire/EMS. While the state-wide tax lid was repealed in 2021, it was replaced with a base levy limit or revenue neutral rate which the 2024 Budget calls for exceeding. City staff and elected officials will have to navigate these new requirements and adjust budgeting timelines as needed going forward.

Conclusion

The outlook for Halstead remains positive, even with continued inflation and economic uncertainty. While there are the noted challenges, the addition of new lots that are ready to build, stronger than anticipated revenues from Sales Tax collections and Wedgewood Golf Course, and even interest incomes are also providing some financial relief. Halstead continues to thrive as a community thanks in no small part to the efforts of our residents, local businesses, school district, and other community organizations and partners who are all joined in their belief that Halstead is in this and better together. This engagement, support, and come together attitude of our community is why Halstead will continue to prosper and see success going forward, exemplified by things such as the recently awarded Safe Routes to School Grant. The 2024 Budget will allow the City of Halstead to continue providing the services and amenities our residents expect and build upon previous positive momentum in the city for a better tomorrow.

Respectfully Submitted,



Ethan T. Reimer
City Manager



Budget Overview

Residents of Halstead,

This budget document is a communication tool to share the financial plan of the city with taxpayers. The intent of this document is to provide transparency to the residents of Halstead about the city's financial plan and operations for the upcoming 2024 fiscal year. This document clearly communicates the city's financial plans for each fund, department, debt, capital expenditures, and explains the process and applicable laws the city must follow every year when making the budget. The budget for fiscal year 2024 was created with the help of City staff and with input from the Governing Body members who participated in several budget workshops with staff and informed by any constituent conversations they may have had.

The major priorities for the 2024 budget:

1. Preserve and protect employee compensation and benefit levels
2. Maintain or increase funding for street improvements and sidewalk enhancements
3. Preserve for utility infrastructure updates while avoiding volatile rate hikes
4. Paying as we go and sustaining overall financial stability
5. Flat or reduced mill levy from the 2023 Budget

The major changes in the 2024 budget:

1. Anticipated increases in health insurance, employment taxes and insurances, and fuel
2. Reflection of the City's increased payments towards the City Utility Low-Interest Loan Program in light of the 2023 rate increase and the anticipated 2024 rate increase
3. Realignment of Fire and EMS expenses in conjunction with actual staff time spent on activities for the respective emergency service function
4. Increase in Capital Street transfer from the General Fund
5. Anticipation of a 5%+ Cost of Living Adjustment (COLA) for employees due to inflation

Property Taxes

The 2024 budget sees a decrease in the City of Halstead mill levy from 75.406 mills to 74.815 mills. The proposed budget maintains or improves service levels offered by the City of Halstead while ensuring that all mandatory debt payments, obligations, and expenses will be met in 2024. The City of Halstead's mill levy is only 42% of each resident's total property tax bill. Pending any major changes by other jurisdictions the total property tax mill levy that Halstead residents pay should be about 177 mills. Residents also pay property taxes to Harvey County, Little Arkansas River Drainage District, USD 440, and the State of Kansas. The three largest entities in terms of total property taxes assessed are the City of Halstead, USD 440, and Harvey County.

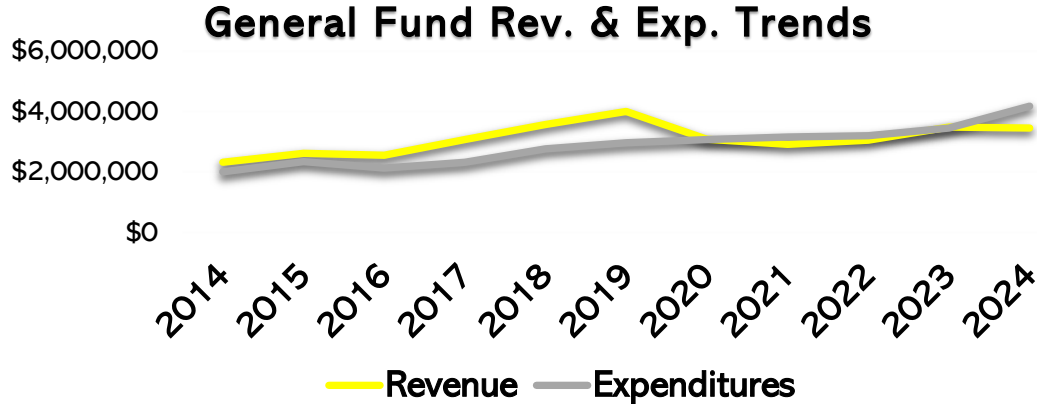
Summary of Major Funds

Summaries include charts of revenue and expenditure trends and the total revenues, expenditures, and fund balances budgeted for 2024. While the budget documents, including the state forms, call for revenues and expenditures to balance to zero, the summary reflects the city's policies of funds not expending more than 90% of budget authority or keeping established cash reserves. For more detailed information on these funds and of the minor funds not shown below please refer to the full budget document.

General Fund

General Fund Budget 2024

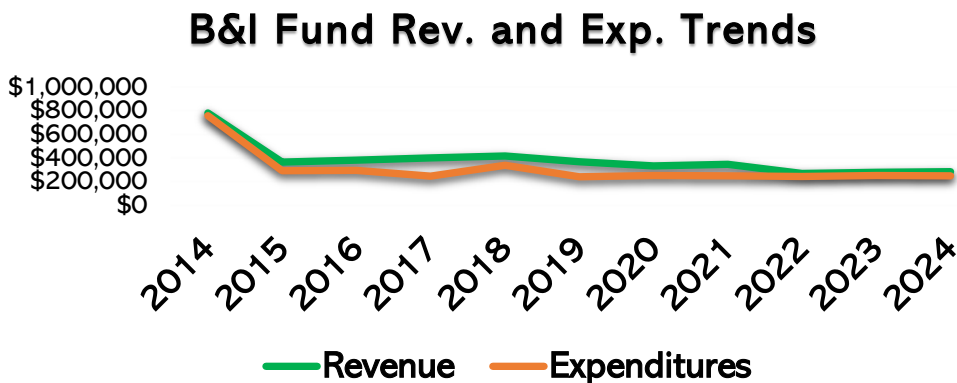
<u>Beginning Balance</u>	\$ 1,189,341
Revenue	\$ 3,452,909
<u>Expenditures</u>	\$ 4,178,025
Ending Balance	\$ 464,225



Bond & Interest Fund

Bond & Interest Budget 2024

<u>Beginning Balance</u>	\$ 150,231
Revenue	\$ 284,769
<u>Expenditures</u>	\$ 250,000
Ending Balance	\$ 185,000

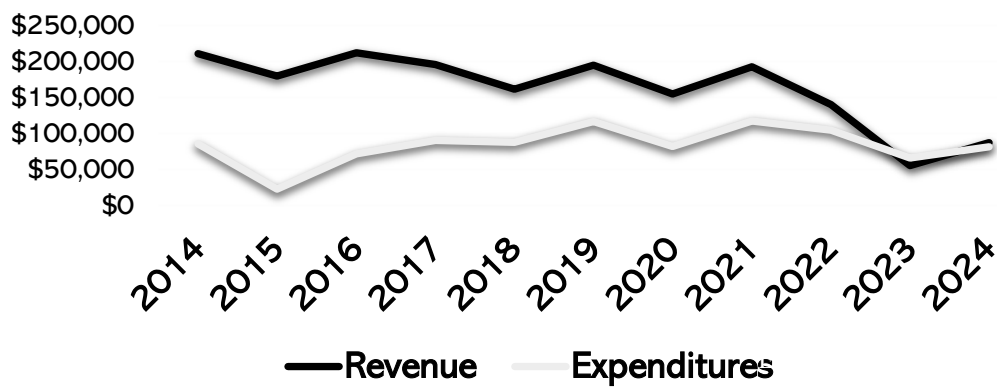


Special Street & Highway Fund

Special Street & Highway Budget 2024

<u>Beginning Balance</u>	\$ 25,081
Revenue	\$ 55,230
<u>Expenditures</u>	\$ 72,280
Ending Balance	\$ 8,031

Special Street & Highway Fund Rev. and Exp. Trends

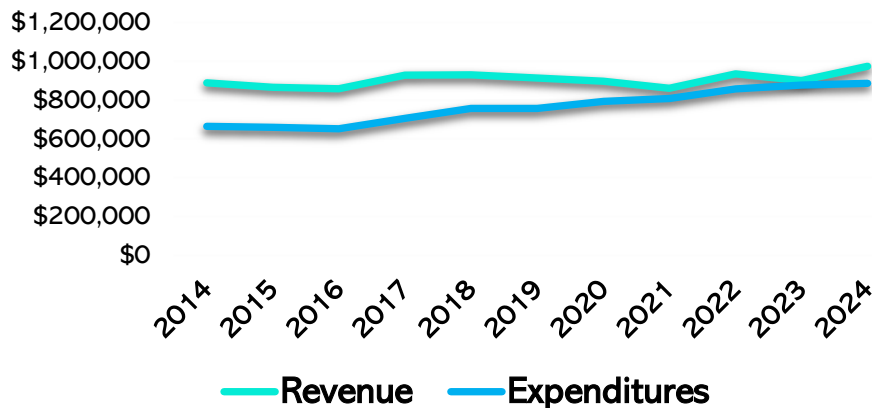


Water Fund

Water Fund Budget 2024

<u>Beginning Balance</u>	\$ 221,054
Revenue	\$ 816,380
<u>Expenditures</u>	\$ 941,500
Ending Balance	\$ 95,934

Water Fund Rev. and Exp. Trends

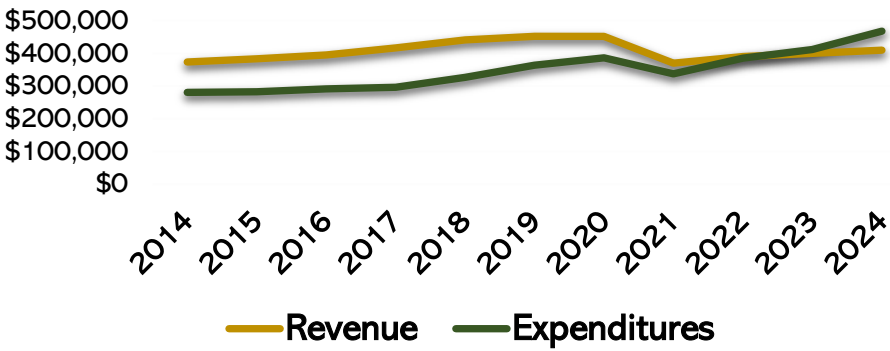


Wastewater Fund

Wastewater Fund Budget 2024

<u>Beginning Balance</u>	\$ 59,166
Revenue	\$ 397,605
<u>Expenditures</u>	\$ 444,205
Ending Balance	\$ 5,066

Wastewater Fund Rev. and Exp. Trends

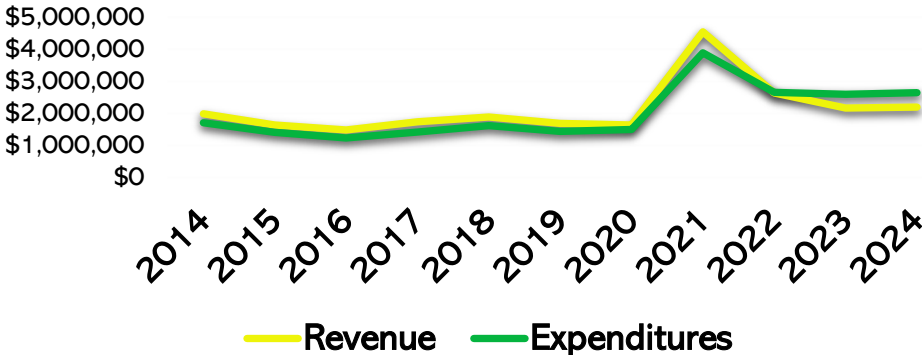


Gas Fund

Gas Fund Budget 2024

<u>Beginning Balance</u>	\$ 582,687
Revenue	\$ 2,165,250
<u>Expenditures</u>	\$ 2,747,937
Ending Balance	\$ 140,437

Gas Fund Rev. and Exp. Trends



Capital Improvement Projects

Capital Improvement Projects are also included in the funding for this budget. The City of Halstead has several major capital improvement projects pending for 2024 depending on available funding and council approval. Below is a list of capital projects.

- **Existing Street Replacement, Repairs, and ongoing maintenance:** This project continues from 2017. The funding will be allocated from the Capital Improvement Fund, with additional possibilities of grant and bond funding as well. The total estimated project completion cost is \$3,000,000.
- **Wastewater Treatment Plant (WWTP) Repair/Upgrades:** This project continues from 2019. The funding will be allocated from the Wastewater Revenue/Reserves and potentially funding from State Revolving Loan Funds (SRF). The total estimated project completion cost is \$2,000,000 or more. The city has recently brought on a new consultant to explore the identified improvement options and assist in preparing documentation to seek SRF funding.
- **Main Street Extension – 10th to Cedar Meadows Development:** This project continues from 2020 and the bulk of construction will be finished by the end of 2023. The funding will be allocated from General Obligation bonds. The total estimated project completion cost is \$800,000.
- **Cedar Meadows – 2nd Phase Main Street & Stutzman Cir.:** This project continues from 2020 and the bulk of construction will be finished by the end of 2023. The funding will be allocated through bonds, special assessments, and utility reserves. The total estimated project completion cost is \$1,200,000.
- **Safe Routes to School (SRTS) Phase 1 Improvements:** Following completion of the city's SRTS Master Plan in 2021, the city applied for a grant for Phase 1 improvements which include accessibility and safety improvements to the sidewalks along 6th and Chestnut Streets as well as the re-striping of 6th Street from a current four-lane road to a three-lane road with dedicated bike lanes. Estimated project cost is \$600,000 and funds will come from SRTS grant funding and city capital project funds.
- **North Street road improvements and sidewalk extension:** This project was brought forward by the Governing Body in 2023. Funding is expected to come from General Obligation bonds but the city is also planning on applying for Kansas Department of Transportation (KDOT) Cost-Share grant funds.
- **Brick Street Repair/ Streetscape:** This project is to begin between the years 2024 and 2030 as funds allow. The funding will be allocated from grants, bonds, and available capital funds. The Halstead Community Foundation has also emerged as a potential funding partner for certain improvements related to the downtown area. The total estimated project completion cost is \$2,000,000 or more.
- **Reserve/Secondary Water Tower:** This project will allow for the purchase of a secondary water tower to hold approximately 50,000-100,000 gallons of water. The funding will be allocated from the Water Revenue and Reserve funds. The total project completion cost is \$200,000 and is expected to be completed in 2022.
- **Community Center:** The property for a proposed community center was originally purchased in 2016. Future improvements have been put on hold for further evaluation of the suitability of the building as of 2018. The funding will be allocated from the Additional Sales Tax fund, with possibilities of grant funding as well. The total estimated project completion cost is \$500,000.
- **Scout Cabin Renovation/Upgrades:** This project continues from 2019. The funding will be allocated from the Additional Sales Tax fund, Capital Improvement fund, with possibilities of grant funding as well. The total estimated project completion cost is \$500,000.
- **Mausoleum Foundation Repairs:** This project is project to begin in 2024. The funding will be allocated from the Capital Improvement fund. The total estimated project completion cost is \$50,000 or more.

The budget is a key resource in meeting the needs of the community and accomplishing the goal of making Halstead a place people want to live, work, or visit. The voters have entrusted you as a City Council to identify those needs, set goals and priorities, and to oversee the public money used as a means to those ends. You, in turn, place trust in city staff to implement the budget throughout the year and ensure that needs are met, and goals are advanced or accomplished. The City of Halstead has a strong budget foundation set forth by the work of previous city staff and Governing Body members and I believe this budget continues that tradition.

If any Council Member or resident has a question about the City of Halstead's budget, please do not hesitate to contact the City Clerk's office at 316-835-2286 or at cityclerk@halsteadks.com. This budget overview has simply been a summary of the major changes, fund trends, and capital improvement projects in the 2024 budget. For more details, please refer to the full budget document.

Sincerely,

Julie L. Wait
City Clerk/Director of Administrative Services



"Depot/COOP at Night" by Barbara Adams

Changes in Mill Levy – 2024 Budget

Effects of Changes in the Mill Levy

Figures rounded to nearest \$0.01

Adopted 2023 Budget after final valuations – Combined City Mill rate of 75.406

<u>Home/Property Valuation</u>	<u>Yearly</u>	<u>Monthly</u>
\$157,500*	\$1,365.79	\$113.82
\$175,000	\$1,517.55	\$126.46
\$200,000	\$1,951.13	\$162.59
\$250,000	\$2,384.71	\$198.73

Adopted 2024 Budget – Combined City Mill rate of 74.815 mills

<u>Home/Property Valuation</u>	<u>Yearly</u>	<u>Monthly</u>
\$157,500*	\$1,355.09	\$112.92
\$175,000	\$1,505.65	\$125.47
\$225,000	\$1,935.84	\$161.32
\$275,000	\$2,366.02	\$197.17

Difference in Mill Rate – Reduction of 0.591 mills from previous year (Decrease in Tax Bill assuming property valuation doesn't change)

<u>Home/Property Valuation</u>	<u>Yearly</u>	<u>Monthly</u>
\$157,500*	\$ - 10.70	\$ - 0.89
\$175,000	\$ - 11.89	\$ - 0.99
\$225,000	\$ - 15.29	\$ - 1.27
\$275,000	\$ - 18.69	\$ - 1.56

B

*average value of homes for sale in Halstead, KS per Realtor.com/Zillow as of June 2023

Value of Your City of Halstead Tax Dollars

Appraised Value of Home: \$157,500

2023 Budget City Mill Rate: 75.406

Assessed Valuation: \$18,113

(to determine assessed valuation multiply appraised value by 11.5%)

Annual Tax Liability for City Services: \$1,366

(to calculate annual tax bill, multiply the assessed valuation by the mill rate and divide the result by 1,000)

Monthly Expenses for City Services: \$ 114

(to determine the monthly tax expenses for City services, divide the tax liability by 12 months)

**note all figures rounded to nearest dollar*

Value of Your City of Halstead Tax Dollars

The following is a sampling of the City and general governmental services provided for with taxes of \$114 per month for representative purposes.

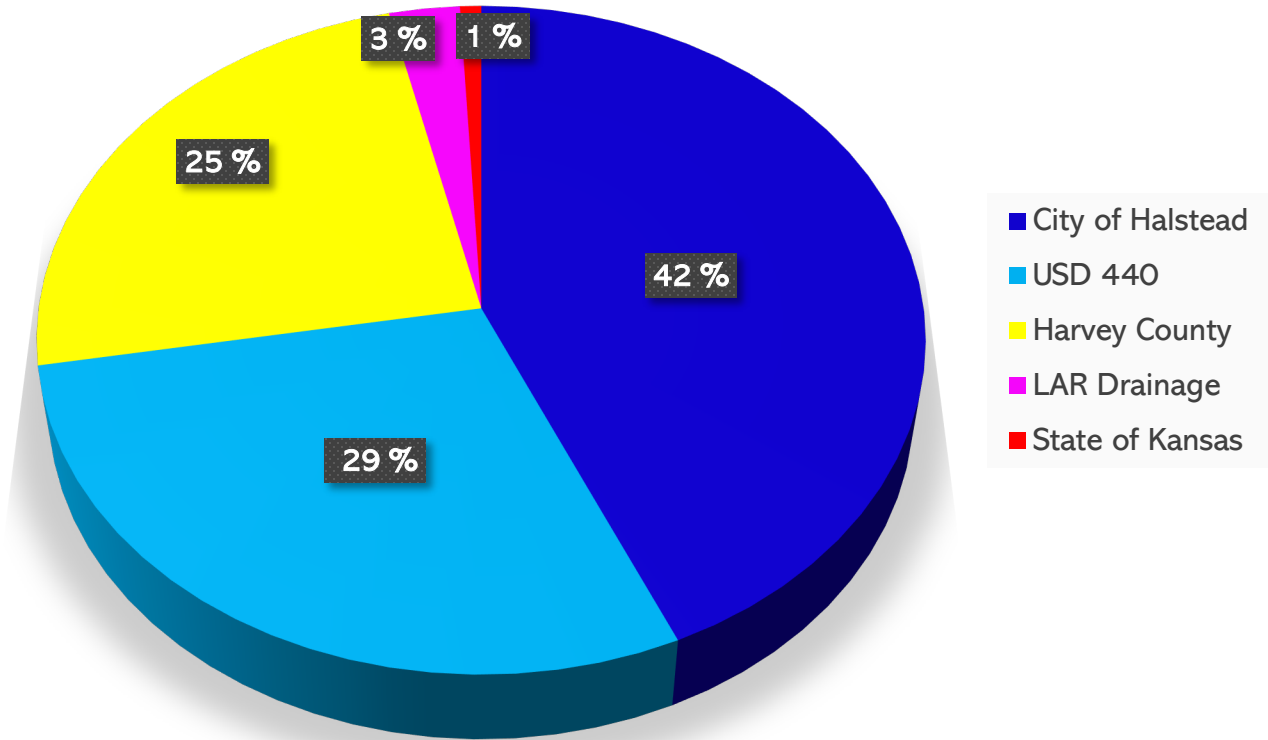
- ✓ 24-hour Police
- ✓ 24-hour EMS
- ✓ 24-hour Fire
- ✓ Municipal Court
- ✓ Snow Removal
- ✓ Streets
- ✓ Economic Development



- ✓ Building Inspections
- ✓ Parks and Playgrounds
- ✓ Swimming Pool
- ✓ Golf Course
- ✓ City Capital Improvements
- ✓ Animal Control

Effective Tax Rate - Residential Property

Adopted 2024 Total Mill Levy for Halstead Residents by Taxing Jurisdiction



Each tax bill reflects a tax per \$1,000 of assessed value with \$1,358* city tax and \$3,196* total overlapping ad valorem property tax for city, school, county, state and other taxing jurisdictions.

11.50% is the rate of assessment of residential property in Kansas

74.896 is the mill levy rate for the city portion of the real estate tax bill

176.436 is the total overlapping mill levy rate for city, county, USD 440, state, and drainage district ad valorem real estate tax bill

**using average home value of \$157,500 rounded to nearest dollar*

About Halstead



Size and Location

Halstead, which occupies a land area of just over one square mile, is located approximately 10 minutes west of Newton, Kansas, via US-50 and K-89 highways; about 25 minutes east of Hutchinson, Kansas on US-50; and about 25 minutes northwest of Wichita, Kansas via K-96, and is a part of the Wichita MSA with an approximate population of 790,000.

History

Founded largely by Russian Mennonite immigrants, the City of Halstead was founded in 1873 near the confluence of the Little Arkansas River and Black Kettle Creek. The city was formally incorporated in 1877 and named in honor of journalist Murat Halstead.

With the hard-red winter wheat (Turkey Red) they brought from Russia, the Mennonites established Halstead as a farming community. Bernhard Warkentin, who would distinguish himself as a prominent figure in Harvey County and Kansas agricultural history, established a farmstead and built a mill in 1874. The Warkentin Homestead/Farm is a National Historic Landmark and is on both the state and national historic registries.

Halstead was also the home of several notable figures, such as Adolph Rupp, legendary basketball coach of the Kentucky Wildcats, Conrad Nightingale, who competed in the 1968 Olympics, "Alfalfa Jim" Roper who was the first winner of NASCAR's first strictly stock car race, and Bobby Berger, PRCA Hall of Fame inductee.

Demographics

The 2020 Census data has Halstead with a population of 2,179. Further population details are presented as follows (data from the US Census)

Halstead Population by Age	Percent
Age 17 and under	31.10%
Age 18 – 64 years	54.70%
Age 65 and above	14.20%

Halstead Population by Race	Percent
Caucasian	96.7%
African American	0.5%
Asian	0.3%
American Indian	0.2%
All other	2.3%

Median household income is \$54,688 and the median value of owner-occupied homes is \$116,100. The city has 907 housing units with the rate of homeownership at 72%. A language other than English is spoken in 1% of Halstead homes. Bachelor's degrees or higher are held by 22.9% of residents; high school diplomas are held by 90.3% of residents. (All information estimated by the U.S. Census Bureau)

Government and Organization of Halstead

Halstead was incorporated in 1877 as a city of the third-class and was made a city of the second-class in 1986 under Kansas state statutes and by proclamation of Governor John Carlin.

Halstead operates under a Mayor/Council/Manager form of government adopted via Charter Ordinance. The Mayor is elected on an at-large basis and serves a two-year term. Five Councilmembers are all elected on an at-large basis and serve either four (4) year terms or a two (2) year term. Elections for Governing Body members are held every odd-numbered year with the mayor and three council positions on the ballot (first and second highest vote recipients receive four-year terms; third highest vote recipient receives a two-year term). A Council President is chosen every two years following the most recent elections to chair meetings in the Mayor's absence.

The City Manager is appointed by the Mayor and Governing Body as the chief administrative and financial officer of the City and is charged with the efficient and effective administration of the day-to-day operations of the city, developing the annual budget, and assisting the Governing Body with policy research and proposals.

Educational Facilities

Halstead is served by USD 440 which operate Bentley Primary, Halstead Middle School, and Halstead High School. Halstead is also relatively close to several higher education institutions: Hutchinson Community College, Bethel College, Hesston College, Wichita State University, Friends University, and Newman University

Medical and Health Facilities

Halstead is located less than 12 miles from Newton Medical Center and ER for major medical care or emergencies. Halstead is home to a branch of Health Ministries Clinic for non-emergency related and general medical needs. Halstead is also less than 30 miles from the City of Wichita which includes several major hospitals and other care options.

Municipal Services and Utilities

The city owns and operates its own water, sewer, and natural gas utilities. Halstead, in partnership with the cities of Newton, North Newton, and Sedgwick, form the Public Wholesale Water Supply District #17. Each city purchases raw water from PWWSD #17 then distributes it to residents. Evergy supplies electricity to Halstead residents. Telephone, Cable TV, and high-speed internet services, including fiber optic availability anywhere in city limits, are handled by several companies.

Emergency Services

Halstead has 3 full-time police officers, 1 full-time deputy chief, 1 full-time police chief, and several part-time officers that provide 24/7 law enforcement coverage to residents. Halstead has 3 full-time firefighter/paramedics, 1 full-time fire division chief, 1 full-time Emergency Services and Management Director, and several volunteer/part-time firefighter/paramedics that provide 24/7 fire and emergency medical services to its residents

Quality of Life and Recreation

Located in Harvey County with convenient access to Newton, Wichita, and Hutchinson, Halstead is known as the “Biggest Little City in Kansas”. A vibrant community, Halstead has many "quality of life" amenities for families and residents normally associated with much larger towns such as walking trails, several city parks, a public 9- hole golf course, and swimming pool. Additional quality of life and recreational activities can also be found for residents to enjoy as part of the larger Wichita metro area such as movie theaters, shopping, and outdoor water recreation.

Community Events



Halstead Brick Street Arts & Crafts Festival is held in October which offers various arts and crafts for purchase



Wedgewood Golf Course hosts a golf tournament during Halstead Old Settlers.



The Halstead Chamber of Commerce hosts a window decorating contest every Halloween



Halstead Chamber of Commerce hosts a Christmas Jingle in December complete with Santa



Halstead Old Settlers parade is a favorite for all ages



The City of Halstead hosts an annual rabies clinic during animal registration

Financial Policies

Financial Goals

Financial goals are broad, relatively timeless statements of the financial position the city seeks to attain. The City of Halstead financial goals are as follows:

1. Provide full value for each tax dollar by delivering quality services efficiently and on a cost-effective basis
2. To preserve our quality of life by providing and maintaining adequate financial resources necessary to sustain a sufficient level of municipal services and to respond to changes in the economy, the priorities of the governing body, and other changes that may affect our financial well-being
3. To manage funds as if the City is required to secure and maintain a strong credit rating in the financial community
4. To ensure reserves and contingency funds remain available for use in emergency situations or when confronted with unforeseen circumstances
5. To pay with cash on hand or available funds as opposed to financing whenever feasible and utilize long-term debt only on large multi-year public benefit projects or when authorized by the results of an election

Financial Policies

Financial policies support financial goals. They are general statements, which guide decision making in specific situations, to ensure that a decision will contribute to the attainment of the financial goals. Federal and State laws, rules, and regulations, Halstead City Code, and when prudent, generally accepted accounting principles or other policies as presented by the Government Finance Officers Association of the United States and Canada (GFOA), Kansas Government Finance Officers Association (KSGFOA), and the City Clerk and Municipal Finance Officers Association of Kansas (CCMFOA), govern our financial policies and processes.

Operating Position

Operating position refers to the City's ability to balance its budget on a current basis, maintain reserves for emergencies, and maintain sufficient cash to pay its bills on a timely basis. The City's operating policy requires the following:

1. Staff of the City Clerk's office, under supervision of the City Clerk, will pay all current operating expenditures with current operating revenues
2. Disbursements, collections, and investments will be managed to provide sufficient cash for daily financial needs
3. Encumbrances represent commitments related to unperformed contracts for goods or services, and will be recorded when incurred; Encumbrances outstanding at year-end will be reported as prior year expenses
4. The Governing Body and City Manager will strive to maintain the unreserved, undesignated fund balance of the General Fund at a level equal to 15-20% of the total General Fund appropriations
5. General Fund unreserved and undesignated fund balances should only be used for capital or emergency expenditures
6. The Governing Body and City Manager will strive to maintain a contingency in all funds between 10-15% of the budgeted expenditures for said fund
7. The City Clerk or City Manager will prepare monthly financial reports including cash balances of all funds and purchases from all funds; these reports will be given and presented to the Governing Body at regular Governing Body meetings

Budget Policy

Sound financial practice and securing and maintaining a strong credit rating dictates that our budgets be balanced, constantly monitored, and responsive to any changes in service demands. With these concepts in mind, the City adopts the following budget policy statements:

1. The City will establish and maintain accounting records in such a manner that reports may be issued on cash basis to comply with the Kansas Cash Basis law (KSA 10-1101); annual resolution is prepared waiving the requirements of Generally Accepted Accounting Principles (GAAP) in the preparation of the City's annual audit
2. The City will contract for an annual outside audit of accounting records and prepare financial statements on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide (KMAAG)
3. The City's fiscal year shall be the calendar year, January 1 to December 31
4. Annual operating budgets will be adopted on a balanced basis, where estimated expenditures total estimated revenues and carryover from the previous budget year; this is done to maximize available budget authority in a given budget year
5. The City Manager and Department Heads will strive to hold expenditures to 90% or less of budget authority within any fund
6. The adopted budget can be amended as provided for under KSA 79-2929 due to unforeseen circumstances, to utilize unanticipated revenues, or to better reflect the City's financial position

Planning and Goal Setting

In 2019, the City of Halstead began working in partnership with Wichita State University to develop a five (5) year Strategic Plan for the city to measure the progress made towards achieving the vision of the citizens of Halstead. The Strategic Plan will formally start to be implemented in the Fiscal Years 2020-2025 Operation Plan. To better align to the vision set out by the strategic plan community survey results, the City will be adapting its strategic initiatives to reflect the adopted vision statement. The City of Halstead's vision statement captures the aspiration of the community and what it desires to be in the future; this vision statement reflects the strong sense of community echoed throughout the community engagement process. *"Halstead is Kansas' hometown. A vibrant community focused on quality of life. Halstead is a place you want to call home"* is the City's new vision statement.

Planning and Goal Setting

Based on the vision for the community, the steering committee identified five key areas critical to focus on. Goals were developed articulating what the community hopes to achieve. Objectives are the guiding principles for each goal. Strategies are the actionable steps needed to achieve the goals. Steering committee members ranked the goals by order of importance to the community.

1. **Economic Development:** The City will strive to maintain a robust environment with infrastructure, resources, and support for businesses to develop and thrive in the community by supporting a vibrant downtown business area that can meet the needs of the community and attract visitors, focusing on continued industrial and business recruitment with intentional focus on businesses that are sustainable and complimentary to existing businesses, and communicate the importance of supporting local to the community
2. **Quality of Life:** The City will continue to offer a high quality of life and opportunities for all community members to be engaged by modernizing recreational assets and programming for a more active community, encourage residents' health and safety by improving and expanding sidewalks and paths, connecting all community members to opportunities that contribute to the betterment of Halstead, and by providing diverse community programming that appeals to residents and attracts individuals from neighboring communities
3. **Infrastructure:** The City will proactively invest in the community's infrastructure to enhance safety, improve residents' daily lives, and assist in the recruitment of new residents by increasing safety along key routes for pedestrians and school children and improving the first impressions of the community and make it more appealing for residents and potential residents
4. **Productive Use of Property:** The community of Halstead will work to ensure that properties are being well maintained and used in productive ways by pushing toward having all property in city limits used in a manner that contributes to a vibrant community by minimizing vacant or dilapidated buildings, striving for a safe and attractive community through enforcement of existing codes, and updating, implementing, and enforcing city codes that are fair, balanced, and appropriate to serve the needs of our community
5. **Housing:** The community of Halstead will meet housing needs of current and future residents to maintain vitality and manageable growth by making quality housing available to fill anticipated housing demands, providing opportunity for seniors seeking to downsize to stay in the community with convenient access to necessities such as food and healthcare, and promoting the circulation of existing homes to fill the current shortage of entry level homes

Preliminary Budget Work Sessions

City staff and the Governing Body meet several times from April through July each year prior to the presentation of the operating budget and the Capital Improvement Plan. These preliminary work sessions provide an opportunity to discuss the financial outlook and short-term priorities for the upcoming budget year. Additionally

Capital Improvement Plan

The Governing Body receives staff and citizen input on the prioritization of capital improvement needs and projects. After receiving input, the Governing Body then meets in work sessions to discuss priorities which helps to serve as a guide for City staff, as well as the Governing Body members to develop the Capital Improvement Plan each year.

City Equipment Replacement Schedule

The City maintains a five-year equipment replacement schedule to provide efficient replacement of equipment items over \$2,000 for each department. The replacement schedule is used to forecast the amount of transfers dollars needed from multiple funds to the City Equipment Fund.



“Halstead Falls and Swinging Bridge – Winter”

photo by Barbara Adams

Budget Process

BUDGET POLICY

The budget is one of the most important documents the city prepares since it identifies the services to be provided and how the services are to be financed. Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. During the budget process, the city shall recognize both short-term needs and objectives in relation to the long-term goals of the city. The annual budget will be prepared and adopted in accordance with state laws. Sound financial practice and securing and maintaining a strong credit rating dictates our budgets be balanced, constantly monitored, and responsive changes in service demands. With these concepts in mind, the City adopted the following budget policy statements:

1. The city will establish and maintain accounting records in such a manner that reports may be issued on cash basis to comply with the Kansas Cash Basis law (KSA 10-1101). Annual resolution will be prepared waiving the requirements of Generally Accepted Accounting Principles (GAAP) in the preparation of the City's annual audit.
2. The City will contract for an annual outside audit of accounting records and prepare financial statements based on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide (KMAAG).
3. The City's fiscal year shall be the calendar year, January 1 to December 31.
4. Annual operating budgets will be adopted on a balanced basis, where estimated expenditures total estimated revenues and carryover from the previous budget year. This is done to maximize available budget authority in a given budget year.
5. The City Manager and Department Heads will strive to hold expenditures to 90% or less of budget authority within any fund.
6. The adopted budget can be amended as provided under KSA 79-2929 due to unforeseen circumstances, to utilize unanticipated revenues, or to better reflect the city's financial position. Budget amendments will be processed as per state statute.

RESPONSIBILITIES

The Governing Body is responsible for determining the expenditure levels through the formulation and approval of the annual budget. The adoption of the annual budget establishes the level of expenditures necessary to accomplish the performance standards, goals, and objectives for each City program. The Governing Body signs off on and has final responsibility for all purchases made by the City of Halstead.

The City Manager is delegated the responsibility by the Governing Body to carry out a program of services to the Community. It is the City Manager's responsibility to manage the annual budget in such a way that the goals and priorities of the Governing Body are accomplished. All regulations, as well recommendations for changes in the general procurement policy, will only be made with the recommendation of the City Manager and approval from the Governing Body.

Department Heads are responsible for meeting the goals and objectives established by the budget. Each Department Head has the responsibility and authority to make certain purchases that are within scope of the adopted budget and within guidelines set forth in the Budget Policy.

Employees are responsible for meeting the goals and objectives established by their Department Heads. Employees are approved to make minor or routine purchases (under \$250) as needed in relation to their work assignment or direction from a supervisor. Employees are encouraged to make such purchases from established and local vendors within the city limits whenever possible.

Budget Development Process

The passage of Senate Bill (SB) 13 and House Bill (HB) 2104 changed the long-standing budget timeline observed by cities in Kansas if they decided to exceed the Revenue Neutral Rate for their city as provided by the County Clerk. The City of Halstead budget does indicate a need to exceed the established Revenue Neutral Rate for the 2024 fiscal year.

The budget process begins in February when the City Clerk compiles and reviews information on revenues and expenditures from the recently completed fiscal year budget. Additionally, the Governing Body hold a work session in the first quarter of the fiscal year to begin discussing upcoming priorities for the next year's budget.

In April, Department Heads are required to submit budget proposals for the next year's budget based on their prior year expenditures. The City Clerk and City Manager review these proposals with Department Heads in early May which may include new programs, staff, or capital improvements.

In May or June, the Governing Body holds their first budget planning workshops where they outline their priorities, and staff review new program or expenses. By the end of June, staff review concerns or requests the Governing Body had in the budget workshops and develop a draft budget. By July 20, the Governing Body must decide if it intends to exceed the Revenue Neutral Rate.

During August, the Governing Body holds a final budget workshop where staff review any recommended changes from the previous budget and the line-item budgets of each fund. Approval for publication is given for necessary public hearing notices as well.

In September the public hearings are held, and the budget is adopted. The Governing Body may direct staff to make changes in the recommended budget based on public input from those hearings. The budget is then adopted at a City Council Meeting before **October 1st**.

2023 CALENDAR FOR 2024 BUDGET

City Action Date	Task/Event	Responsibility	State Deadline
February 1	City Clerk to review completed fiscal year revenues and expenditures	City Clerk/City Manager	
April 30	Departments Heads submit budget proposals for next year	City Manager Department Heads	
May 15	City Manager, City Clerk, and Department Heads review proposals	City Manager Department Heads	
June 22	Governing Body budget planning workshop	Governing Body City Manager Department Heads	
June 23-30	City Manager and Department Heads review Governing Body requests from workshop	City Manager Department Heads	
July 10	City Council sets Revenue Neutral Rate Hearing Date (if needed) and notifies Harvey County Clerk	Governing Body City Clerk	July 20
July/August	Governing Body budget workshops	Governing Body	
August 22	Governing Body budget workshop (final).	Governing Body City Manager Department Heads	
August 28	Governing Body approves publication of Revenue Neutral and Public Hearing	Governing Body City Clerk	
August 29	City Clerk provides hearing notices to local newspaper for publishing	City Clerk	
August 31	Notice of Revenue Neutral Rate and Budget Public Hearings published	Governing Body City Clerk	September 10
September 11	Hold Revenue Neutral Rate Hearing and Budget Public Hearing and consider adopting 2024 budget	Governing Body	September 20
September 18	City Clerk certifies adopted budget to the Harvey County Clerk	City Clerk	October 1

Financial Structure

Financial Overview

The accounts of the City are organized based on funds and groups of accounts, each of which is a separate accounting entity. The operations of each fund are accounted for by providing a separate set of accounts which comprise its assets, liabilities, equities, revenues, and expenditures. The various funds are grouped by type in the financial statements. Within each fund type exists one or more funds. The following fund types and accounting groups are used by the City.

Fund Structure

The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through Governmental Funds. Governmental Funds are funds through which more governmental functions of the City are financed. The City of Halstead has the following Governmental Fund Types:

1. **General Fund** which is considered the main fund of the City and accounts for all financial transactions not accounted for in other funds. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are financed through revenues received by the General Fund. The General Fund is also used to pay for the expenditures of the various City departments, with a few exceptions as noted under Special Funds. The General Fund Revenue sources include property and sales taxes.
2. **Special Purpose Funds** accounts for revenues received from specific taxes or other revenue sources relating to specific departments throughout the City along with the corresponding expenditures for those departments. The designated Special Funds as related to the City are listed below:
 - **Library Fund** accounts for the furnished budget proposed by the Library Board regarding tax revenues received, reimbursements, payroll expenses and appropriations. The City processes the payroll for the library to save the library cost and the library reimburses the City for the expenses monthly. Per Charter Ordinance No. 19 the tax levy lid was eliminated for the Halstead Public Library.
 - **VIN Inspection Fund** accounts for the VIN inspection fees received by the Halstead Police Department and are only to be used for law enforcement purposes and unable to be absorbed in the City's General Fund per SB 351. The Halstead Police Department then remits payments to the state for VIN inspections conducted and uses this fund to pay for special projects and equipment.

- *Special Parks and Recreation Fund* accounts for one half of the Local Alcohol Tax receipts issued by the State of Kansas and is used to purchase and maintain City playground equipment.
 - *Special Liability Fund* accounts for the costs of legal defense, claims, and other direct/indirect costs resulting from the implementation of the act from the General Fund monies, other existing funds, or from a separate Special Liability as authorized by K.S.A. 75-6110. This fund was created by the City and is authorized to levy a tax annually with the city using these funds to pay for blanket liability insurance, EMS liability insurance, and other matters that may arise under the Kansas Tort Claims Act.
 - *Special Street and Highway Fund* accounts for the revenue received from Gas tax issued to cities by the State of Kansas. This fund is utilized for street sweeping expenses, street repairs, slurry sealing projects, and curb/gutter maintenance. Money is set aside each year by the Governing Body to accrue enough money to fund future projects.
 - *Sales Tax Revenue Fund* accounts for the revenue transferred from the City's General Fund for the second 1% Harvey County additional sales tax, up to \$153,000 annually. These funds are then transferred to Bond & Interest Fund (\$108,125) and the remaining to Capital Improvement Fund (\$44,875) for quality-of-life projects. Additional Revenue exceeding \$153,000 will stay in the City's General Fund for property tax relief.
3. **Enterprise Funds** accounts for revenues received from utilities throughout the City along with the corresponding expenditures for those departments. The designated Enterprise Funds as related to the City are listed below:
- *Water Fund* accounts for the revenues received for bulk water sales, metered water sales, fees assessed for water protection, and any reimbursements needed. The City pays a portion of payroll expenses for Public Works employees and utility billing clerk in this fund, transfers to the General Fund, City Equipment Fund, and Capital Improvement Fund for insurance payments, major equipment acquisition, and major capital projects associated with this fund. In 1997, the city entered a partnership with the cities of Newton, North Newton, and Sedgwick to form the Public Wholesale Water Supply District #17 to ensure a future supply of drinking water to member cities and each city relies on the City of Newton for water treatment and pays Newton for those costs directly.
 - *Storm Water Fund* accounts for the revenues received to the City for maintaining and financing the construction, operation, maintenance, and improvement of the city's water collection system, including, if necessary, new construction. In 2018, per Ordinance No. 1275 the City of Halstead established the Storm Water Reserve Fund. Transfers from Storm Water Fund to the City Equipment Fund, Capital Improvement Fund, and Storm Water Reserve Fund are approved by the Governing Body annually through the adopted budget.

- Wastewater Fund accounts for the revenue received to the City for maintaining/repair of the city's class II activated sludge system Wastewater Treatment Plant and for contracted cleaning of sanitary sewer mains, approximately 25% of the city being covered each year. The City pays a portion of payroll expenses for Public Works employees and utility billing clerk in this fund, transfers to the General Fund, City Equipment Fund, and Capital Improvement Fund for insurance payments, major equipment acquisition, and major capital projects associated with this fund.
 - Gas Fund accounts for the revenue received to the City, as well as expenses associated operating a natural gas utility. By owning its own natural gas utility within corporate boundaries, this allows the city to provide gas service to both residential and commercial customers. The city purchases its gas through participation with the Kansas Municipal Gas Agency (KMGA). The City pays a portion of payroll expenses for Public Works employees and utility billing clerks in this fund, transfers to the General Fund, City Equipment Fund, and Capital Improvement Fund for insurance payments, major equipment acquisition, and major capital projects associated with this fund.
 - Refuse Fund accounts for revenue received for refuse fees assessed to residential customers. The City contracts with an exclusive vendor for residential trash services. The City pays a portion of payroll expenses for Public Works employees and utility billing clerk in this fund, transfers to the General Fund, City Equipment Fund, and Capital Improvement Fund for insurance payments, major equipment acquisition, and major capital projects associated with this fund.
4. **Bond and Interest Funds** accounts for the accumulation of resources for and the payment of principal, interest, and other related costs in relation to the City's general obligation bonds. Resources include a dedicated mill levy as allowed under K.S.A. 10-113 and transfers from the City's Sales Tax Revenue Fund.
5. **Unbudgeted Funds** accounts for the monies transferred from the General Fund and Enterprise Funds for major equipment purchases, special capital projects, or dedicated utility reserves. The designated Unbudgeted Funds as related to the City are listed below:
- City Equipment Fund accounts for funds used to finance the acquisition of major equipment purchases.
 - Capital Improvement Fund accounts for funds used to finance any public improvement projects included in the Capital Improvement Plan.
 - Land Bank Fund accounts for the revenues and expenditures associated with acquisition of real property within the City by the Halstead Land Bank. The Governing Body appointed themselves to serve as the Halstead Land Bank Board of Trustees with the City Clerk appointed as the treasurer and both the Mayor and City Manager as ex officio members.
 - Storm Water, Water/Sewer, and Gas Reserve accounts for reserve funds for the city managed utilities for placement or repairs of needed infrastructure.

Budgetary Basis and Ending Cash Position

The final adopted budget by the Governing Body must be a balanced budget, whereas the total resources/revenues equal the total obligations/expenditures. The State budget law for Kansas prohibits a budget which projects spending more than available resources/revenues and further prohibits unappropriated balances in funds supported by tax levies.

Fund Balance is the amount of unencumbered cash that ensures services can be provided for a short time, even if commitments exceed revenues. Although fund balance is not an annual source of revenue to fund operations of the City, year-end carryovers are used to fund future year operating and capital budgets. It is important adequate fund balance reserves are kept in order to meet any unexpected operating or capital demands and to cover any unanticipated revenue shortages. Kansas statutes require that ending fund balances be zero when budgeted, but the City does not expect ending fund balances to be zero at the end of the budgeted year. The following table shows actual and projected ending fund balances for the General Fund, Utility funds, and the Bond & Interest (debt) fund.

Fund	Actual Fund Balance			Projected	
	2021	2022	% Change	2023	2024*
General Fund	\$1,046,108	\$1,006,936	-3.74%	\$1,189,341	\$696,338
Water Fund	201,009	253,273	+26.00%	221,054	155,615
Storm Water Fund	27,595	29,246	+5.98%	27,480	7,362
Wastewater Fund	48,095	80,686	+67.76%	74,071	72,611
Gas Fund	250,612	903,859	+260.66%	447,047	396,907
Refuse Fund	53,701	54,375	+1.26%	34,082	24,687
Bond & Interest Fund	81,171	98,524	+21.38%	150,231	65,250
Total	\$1,706,323	\$2,426,899		\$1,931,068	\$1,418,770

*15% goal per city financial and operating policies

Water Fund ending balance increased 26% from 2021 to 2022 due to greater water volume sales than forecasted for the water system and debt service payoff.

Wastewater Fund ending fund balance increased by almost 68% from 2021 to 2022 due to previous years' expenses such as engineering studies not being incurred by the system and then higher water consumption in the city which led to average wastewater increases.

Gas Fund excess (260%) is due to the city receiving greater revenues from businesses and residents paying their February 2021 Winter Storm gas bills in full or accelerating their payment plan payoffs for that as well as higher natural gas prices.

The projected fund balances for 2024 and then 2025 are in anticipation of expected revenues or expenditures for the funds in the coming fiscal year and city financial policies.

The City's budget is prepared on the modified cash accrual basis and assumes the prior year's ending cash balances will be fully utilized to balance the budget in order to maximize available budget authority in a given budget year. Modified cash accrual basis is also used in auditing of the City's financials.

Debt Service

Overview and Debt Financing Policy

The City will maintain a high credit rating in the financial community to assure the City's taxpayers that its city government is well managed and financially sound resulting in reduced borrowing costs. It is the general policy of the city to not assume general obligation debt more than 20% of the City's assessed valuation unless otherwise necessitated or determined to be in the best interest of the city by the Governing Body. The City of Halstead currently has a debt rating of "AA-" from Standard & Poor's which was recently reaffirmed from S&P in 2023.

Debt Financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The City will use debt financing only for capital improvement projects and appropriate equipment purchases, and only under the following circumstances:

1. When the project is included in the City's Capital Improvement Plan or Equipment Replacement Plan.
2. When the project involves acquisition of equipment that cannot be purchased outright without causing an unacceptable spike in the property tax rate, or unacceptable depletion of reserves.
3. When the project is the result of growth-related activities within the community that require unanticipated and unplanned infrastructure or capital improvements by the City.
4. When the project's useful life, or the projected service life of the equipment, will be equal to or exceed the term of the financing.
5. When there are designated revenues sufficient to service a debt, whether from project revenues, other specified and reserved resources, or infrastructure cost sharing revenues.
6. Whenever appropriate, the City should seek to issue debt that can be repaid from special assessments, enterprise fund revenues, or other source other than a general tax levy from real property.
7. Annual operating budgets in all funds will be maintained to insure the full and timely repayment of debt principal and interest.
8. The city shall not assume more debt than it retires each year if it will cause the city to exceed the Kansas statutory limit of 30% of the City's assessed valuation as per KSA 10- 208 through 10-311 and 10-427 and any other applicable laws.
9. The City will consider debt financing for the acquisition, replacement, or expansion of physical assets (including land) only if a capital project has a useful life longer than the term of the bond issue supporting the project. Debt will be used only to finance capital projects and equipment, except in the case of unforeseen emergencies.

10. Refunding will be considered (within federal tax law constraints) when there is a net economic benefit of the refunding, or the refunding is essential to modernize covenants essential to operations and management. As a rule, advance refunding will be undertaken only if the present value savings of a refunding will exceed 3% of the refunded principal.
11. The City will utilize external bond counsel for all debt issues. All debts issued by the city will include a written opinion by bond counsel affirming that the City is authorized to issue the debt, stating that the City has met all Federal and State constitution and statutory requirements necessary for issuance and determining the federal income tax status of the debt.
12. The City will retain an external financial advisor who will provide the City with information on pricing and underwriting fees for comparable sales by other issuers.
13. Use of short-term borrowing, such as temporary notes, will be undertaken only in the event of extreme financial emergency or if the transaction costs plus interest on a debt are less than the cost of internal financing, or available cash or reserves are insufficient to meet both project needs and current obligations. Temporary Notes may only be used to finance a project for four years or less and follow Kansas budget law.
14. The City is committed to full and complete primary and secondary financial disclosure on a timely and comprehensive basis, and to cooperating fully with rating agencies, institutional and individual investors, City departments and agencies, other levels of government, and the public to share clear and accurate financial information.

Outstanding Debt

The following provides a summary of the City's outstanding debt issues as of June 30, 2022. A detailed Statement of Indebtedness can be found on page 99.

	Issue Date	Retirement Date	Interest Rate (%)	Amount Issued	Amount Outstanding June 30, 2023
GO Series 2012	11-19-12	10-01-29	2.25	\$2,540,000	\$ 775,000
GO Series 2016	07-19-16	10-01-30	2.22	\$1,380,000	\$ 970,000
GO Series 2018	05-09-18	09-01-33	3.22	\$ 235,000	\$ 195,000
KDHE-Wastewater #2	09-01-07	03-01-28	2.5	\$ 309,664	\$ 109,155.53
City Utility (Gas) Low-Interest Loan Program	03-22-21	03-01-31	2.68	\$2,000,000	\$ 1,797,968.80

Legal Debt Margin Calculation for Fiscal Year 2023

Total G.O. Bond Debt	\$1,740,000.00
Total Temporary Note Debt	-
Less Exempt Debt	(\$229,926.00)
Total Debt Subject to the Debt Limit	\$1,510,074.00
Total Debt - GO & Temporary Note Debt	\$1,740,000.00
Assessed Tangible Valuation	\$15,739,996.00
Taxable Value of Motor Vehicles	\$2,475,272.00
Total Valuation	\$18,215,268.00
Debt Limit Calculation (state statute limit 30%)	\$5,464,580.40
Issuer's Debt Subject to the Debt Limit	\$1,510,074.00
Total Assessed Valuation	\$18,215,268.00
% of Issuer's Debt Subject to the State Debt Limit	8.29%
Allowable Additional Amount of Debt (per state statute)	\$3,954,506.40
Allowable Additional Amount of Debt (per city policy)	\$2,132,979.60
% of Issuer's available debt remaining per state Debt Limit	72.37%
% of Issuer's available debt remaining per city policy Debt Limit	58.55%

Legal Debt Margin

Percentage of legal debt margin used measures the City's ability to issue bonded debt. Directly bonded debt is debt for which the City has pledged its full faith and credit. The debt limit establishes a maximum dollar limitation that is calculated under existing state law. Per K.S.A. 10-308 the debt of the City is limited to 30% of assessed valuation. Certain drainage and refunding issues are not subject to the limit per K.S.A. 10-309. The city utilizes the services of professional Bond Counsel and Municipal Financial Advisors when issuing any sort of debt financing.

Annual General Obligation (GO) Debt Service

The following table provides a summary of the City’s annual GO debt service requirements, including principal and interest on current debt obligations from the budget year through the final year of debt retirement. The City has never in its history defaulted on the payment of any of its debt obligations.

Annual Debt Service Requirements

Year	Principal	Interest	Total
2023	210,000	41,538	251,538
2024	210,000	37,263	247,263
2025	215,000	32,750	247,750
2026	225,000	27,838	252,838
2027	220,000	22,700	242,700
2028	235,000	17,275	252,275
2029	230,000	11,325	241,325
2030	130,000	5,463	135,463
2031	20,000	2,100	22,100
2032	20,000	1,400	21,400
2033	20,000	700	20,700
2034	0	0	0
	<u>\$1,735,000</u>	<u>\$200,352</u>	<u>\$1,935,352</u>

Authorized Paid Positions

Department	Position	Actual (2022)	Estimated (2023)	Budgeted (2024)
City Council	Mayor	1	1	1
	Councilmember	5	5	5
Administration	City Manager	1	1	1
	City Clerk	1	1	1
	Deputy Clerk	3	2	3
	City Treasurer	1	1	1
Municipal Court	Court/Police Clerk	1	1	1
Police Department	Police Chief	1	1	1
	Deputy Police Chief	1	1	1
	Full-Time Police Officer	3	3	3
	Part-Time Police Officer	7	7	7
Fire Department	Fire Chief	1	0.5	0
	Division Chief	1	1	1
	Part-Time Firefighters <i>(shared with EMS)</i>	20	20	20
EMS Department	EMS Director	1	1	1
	Paramedic	3	3	4
	Part-Time EMT's <i>(shared with Fire)</i>	15	14	16
Parks & Recreation	Parks & Recreation Director	1	1	1
	Pool Staff	14	15	15
Golf Course	Golf Course Superintendent	1	1	1
	Asst. Superintendent	1	1	1
	Clubhouse Staff	6	8	6
Library	Library Director	1	1	1
	Library Staff	2	2	2
Public Works	City Superintendent	1	1	1
	Asst. Superintendent	1	1	1
	Maintenance Worker	3	3	3
	Maintenance Worker I	1	0	2

*Note: Full-time employees work 30 or more hours per week
Part-time employees work less than 40 hours per week.
The numbers do not include contracted employees such as the
City Attorney or Municipal Judge*

	Classification by Category		
Full Time:	24	23	26
Part Time	30	20	20
Seasonal	20	23	21

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CITY OF HALSTEAD, KANSAS

REVENUE DESCRIPTIONS

Annual Budget
2024



"Hydrant Flush"

Photo Courtesy of Julie Wait



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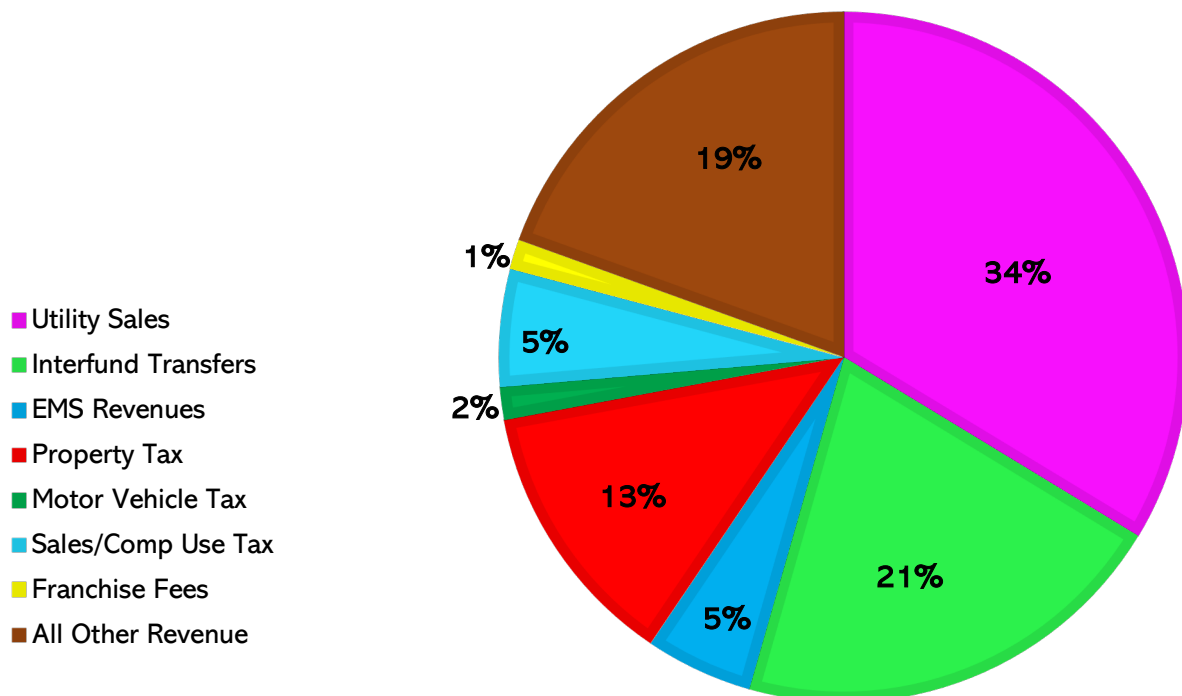
Major Revenue – Summary and Graph

Introduction

The City of Halstead has a developed revenue base to fund operational and capital needs. The purpose of this section is to describe the major revenue sources and trends and how these affect the city. These revenue sources are significant to the city because they collectively represent 83% of the City’s projected revenues in 2024. These seven major revenue sources and their contribution to overall revenues are summarized in the charts below:

<i>Major Revenue Summary – Across All Funds</i>		
Major Revenue Sources	Projected 2024 Revenue	Percentage of Total Revenues
<i>Utility Sales and Fees</i>	\$3,386,980	34%
<i>Interfund Transfers</i>	2,088,500	21%
<i>Ad Valorem Property Tax</i>	1,273,262	13%
<i>Compensating Use and Sales Taxes</i>	550,000	6%
<i>EMS Revenues and Fees</i>	505,000	5%
<i>Motor Vehicle Taxes</i>	156,410	2%
<i>Franchise Fees</i>	141,000	1%
Total Revenues (includes transfers)	\$10,060,698	

MAJOR REVENUE SOURCES- PROJECTED 2024



Major Revenue – Descriptions

Utility Sales

Description- Utility sales are charged to customers based on their monthly usage. The total listed in the above table reflects all the utility accounts combined. The City of Halstead charges a minimum charge based on the utility account (water, wastewater, gas, refuse, storm water) and additional charges may be applied based off usage amounts.

Forecasting- Halstead forecasts utility sales based on historical revenue per customer, historical customer growth, projected rates given from Public Wholesale Water Supply District #17, projected rates given by the Kansas Municipal Gas Agency, and any other knowledge the city may have such as anticipated weather trends for the year.

Transfers

Description- Another major revenue source for the City of Halstead comes from transfers from other funds. Transfers **are not new revenues** generated from outside sources; they are really an expenditure in one fund that results in a corresponding revenue in another fund. Halstead transfers revenues to the Equipment Fund, Capital Improvement Fund, Sales Tax Revenue Fund, Reserve funds, General Fund, and Bond and Interest Fund. These transfers help to ensure that proper funding is available for capital purchases or projects. Please see the City Equipment Purchase and Capital Improvement Plan for anticipated purchases or expenditures for 2023-2028.

Forecasting- Transfer revenue is based purely on what the needs of the individual funds receiving the revenue are as well as the needs of the fund from which the transfer originated from.

Property Tax

Description- Property taxes are based off the total assessed valuation of the city as determined by the county appraiser and the State of Kansas, as well as Halstead's mill levy which is set by the County Clerk based off the amount of property tax revenues that the Halstead Governing Body determines are needed to fund the operations of the city compared to other incoming revenues.

Forecasting- The City of Halstead forecasts property tax revenue in the budget using estimated assessed valuation data provided by Harvey County and anticipated expenditures compared to revenues.

Motor Vehicle Tax

Description- Motor Vehicle Taxes are collected by Harvey County and distributed to Halstead based on the number of vehicles registered within the city. This revenue stream is subject to any applicable changes in state laws regarding vehicle registration fees.

Forecasting- Halstead forecasts motor vehicle revenue based solely off an estimate that Harvey County Treasurer sends the city every year during the budgeting process.

Sales Tax

Description- Halstead receives a portion of a county wide sales tax which is equivalent to approximately 2% of the total sales taxes charged in Harvey County. The amount of revenue that Halstead receives is based on a formula set by state statute that considers population and total mill levy for the first percent and an interlocal agreement between Harvey County and the other cities in the county on the second percent of tax.

Forecasting- Halstead forecasts sales tax revenue using historical data to calculate a growth trend of the city which is then used to estimate future revenue as well as economic outlook forecasts.

EMS Revenues and Fees

Description- The City of Halstead operates an Emergency Medical Service (EMS) which bills patients for transport or treatment services rendered. Additionally, the city receives an allocation from Harvey County as well as defined contract revenue from the City of Sedgwick for operation of EMS within those respective jurisdictions as opposed to those entities operating their own EMS services. Revenues can be highly elastic based on overall run volumes for the year.

Forecasting- Halstead forecasts EMS revenues based on anticipated and historical run volumes, changes in billing thresholds by Medicare or insurance providers, and executed contracts or budget information provided by Harvey County.

Franchise Fees

Description- Franchise fees are fees for service that the city charges Evergy, AT&T, Cox, and other communications service providers for use of public rights-of-way that the city has ownership of. Trends such as individuals switching Cable TV for internet-based streaming and cell phone adoption have begun eroding cable and phone franchise fees while electric franchise fees have remained steady or increased in recent years.

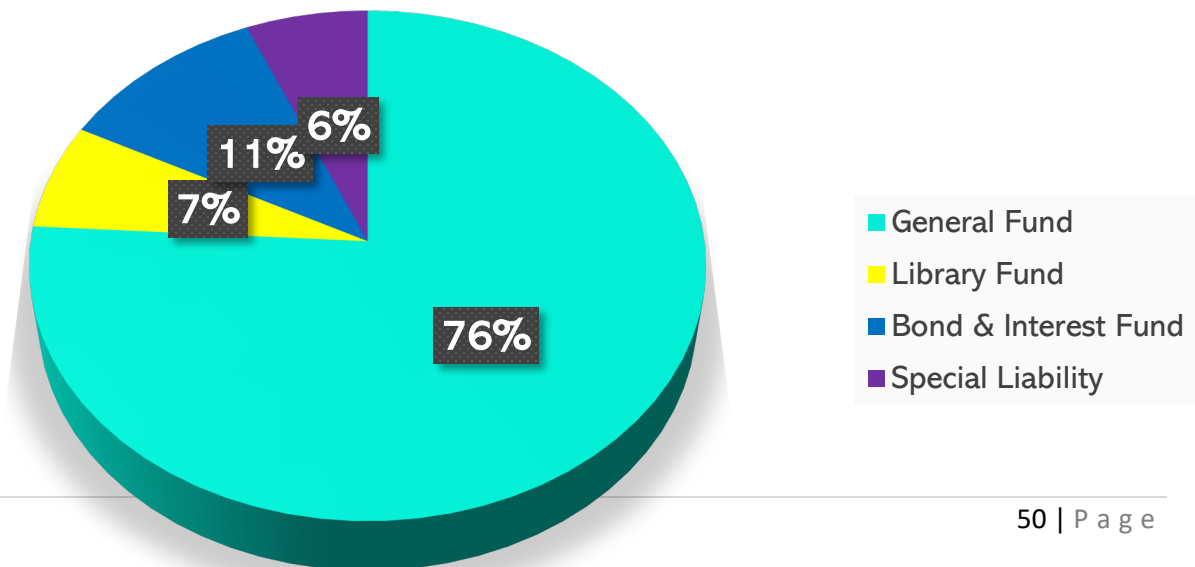
Forecasting- Halstead forecasts franchise fee revenue based on historical revenue data, information from the companies that hold active franchise agreements with the city, and growth trends or media consumption trends of the city and in the surrounding area.

Ad Valorem Property Tax (Excluding Motor Vehicle Tax)

The 2024 budget ad valorem property taxes total \$1,273,262 or 13% of total revenues. General Fund ad valorem taxes comprise \$966,961 or 32% of total General Fund Revenue (excluding transfers and year end carryover). Library Fund ad valorem taxes comprise \$85,059 or 50% of total Library Fund revenues. Bond and Interest Fund ad valorem taxes comprise \$139,939 or 32% of total Bond & Interest Fund revenues. Special Liability Fund ad valorem taxes comprise \$81,303 or 58% of total Special Liability Fund revenues.

Property taxes are collected on the assessed valuation of taxable real property and tangible personal property. The Harvey County Clerk provides the estimated assessed valuations established.

Ad Valorem Property Tax by Fund



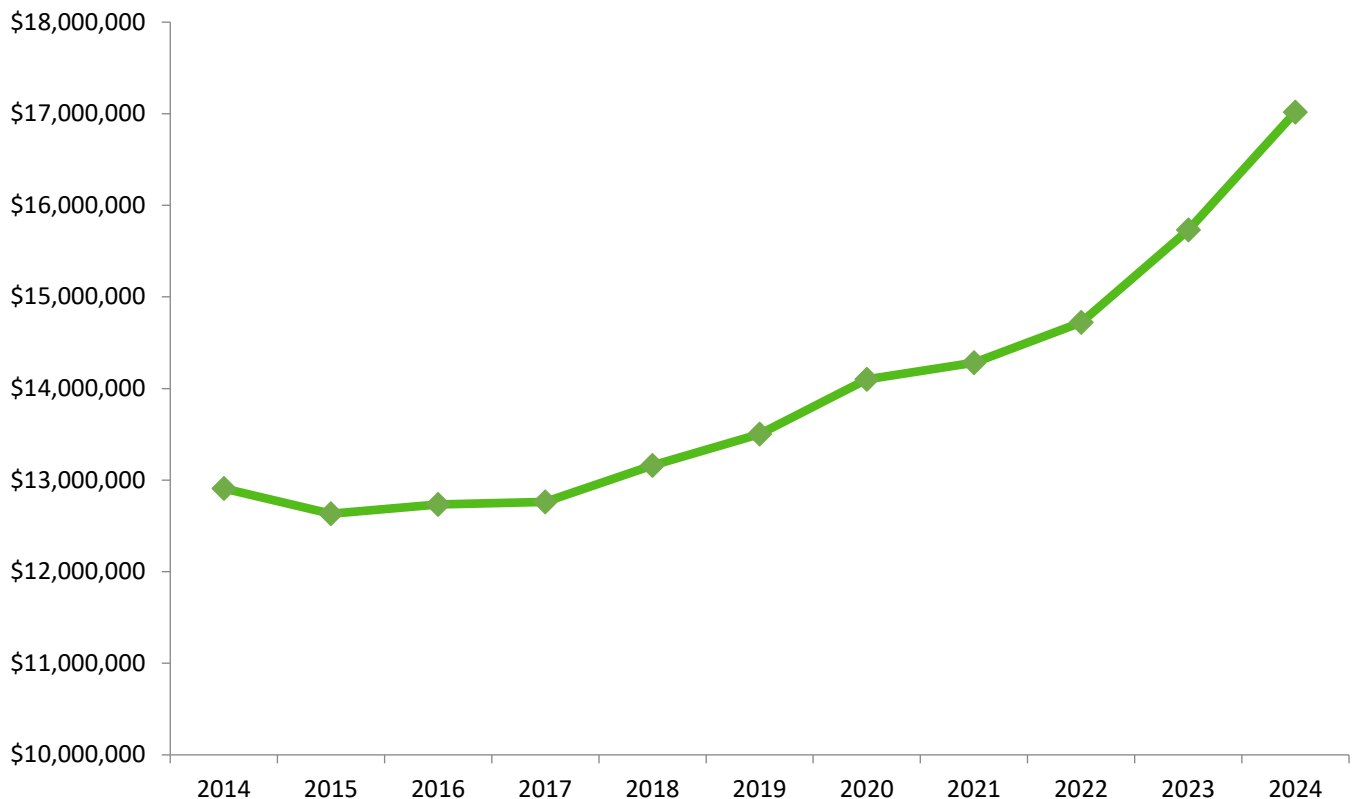
Valuation History

The below chart shows the City of Halstead's valuation history for the last ten fiscal years. The City's valuation is estimated to increase in 2024 to \$17,018,863, up approximately 8.2% from final valuation in 2023.

2014	\$12,907,268
2015	\$12,632,890
2016	\$12,733,540
2017	\$12,762,537
2018	\$13,159,803
2019	\$13,500,995
2020	\$14,100,042
2021	\$14,280,741
2022	\$14,721,211
2023	\$15,730,938
2024*	\$17,018,863

**estimated valuation as provided by Harvey County Clerk, final valuation may be different*

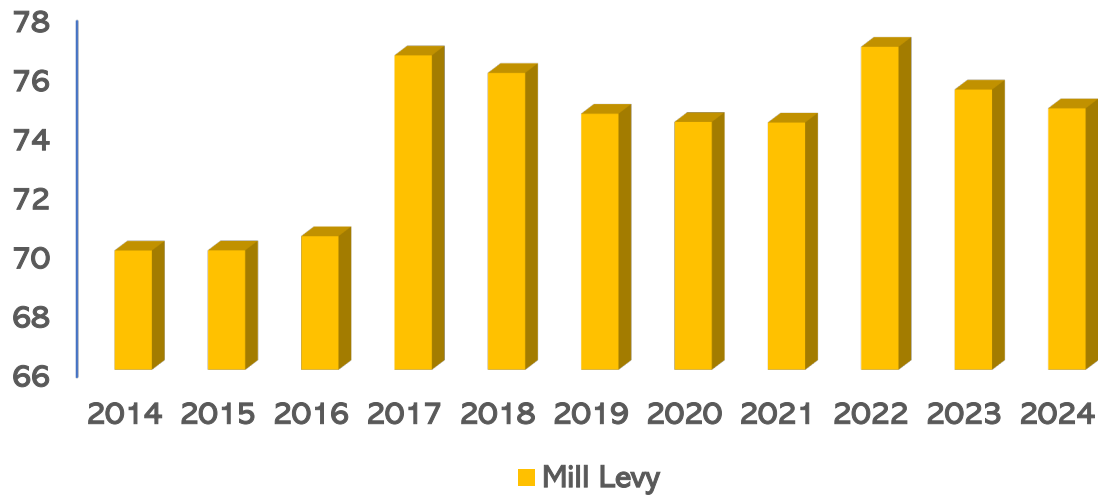
City of Halstead Total Valuation History



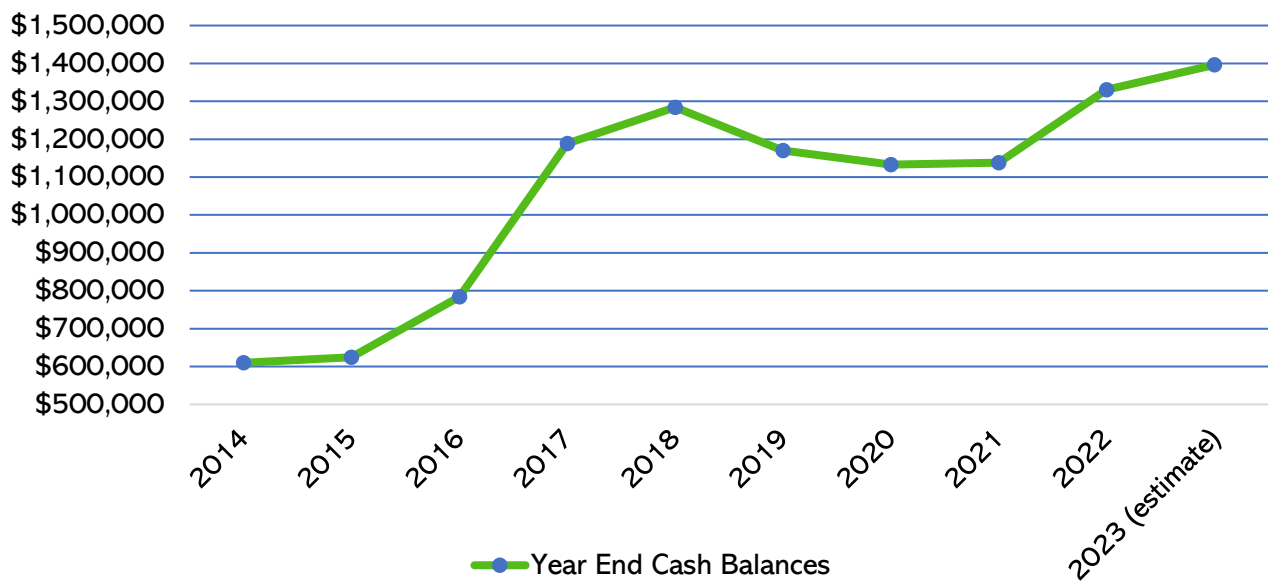
Mill Levy History

Based upon projected assessed valuation, the mill levy is calculated to fund ad valorem property tax revenue requirements. The below chart shows the changes in the City of Halstead total mill levy and total cash balances for the last ten fiscal years.

Mill Levy



Year End Cash Balances



CITY OF HALSTEAD, KANSAS

REVENUES & EXPENDITURES BY FUND

Annual Budget
2024



“Halstead Fire/EMS Response”

Photo Courtesy of Paula Burke

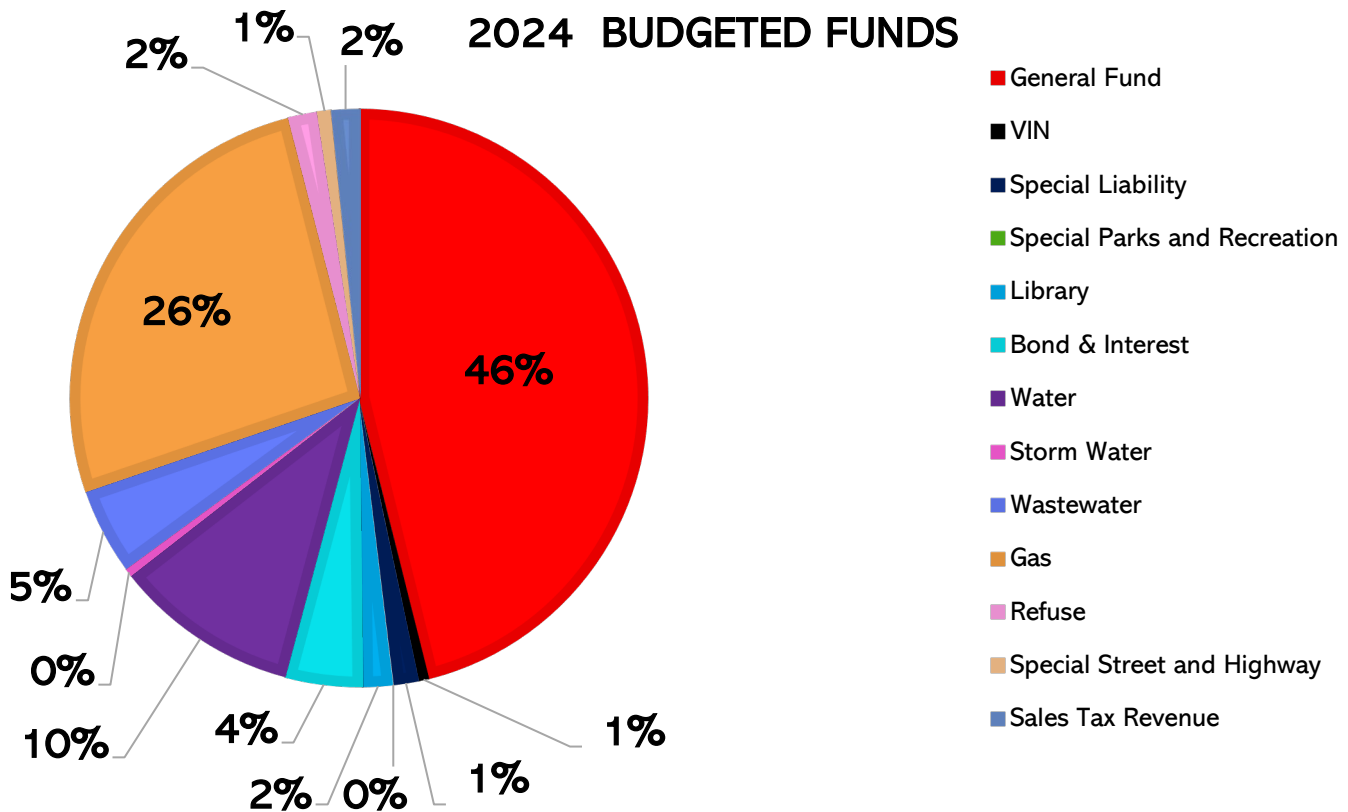


CITY OF HALSTEAD

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Expenditures by Fund – Summary and Graph

Budgeted Funds	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
01- General Fund (includes Idle Funds)	\$3,125,344	\$4,085,000	\$3,455,412	\$4,642,250
03- VIN Fund	31,313	61,341	39,000	58,928
04- Special Liability Fund	60,000	120,000	70,000	140,000
10- Special Parks and Recreation Fund	2,000	1,472	1,000	1,495
14- Library Fund	136,098	160,000	151,352	168,500
16- Bond & Interest Fund	245,563	401,537	251,537	435,000
17- Water Fund	857,216	973,794	876,500	1,037,434
18- Storm Water Fund	23,415	43,446	21,500	49,080
26- Wastewater Fund	385,784	456,771	411,705	484,071
28- Gas Fund	2,659,472	2,747,937	2,596,000	2,646,047
29- Refuse Fund	158,979	166,875	150,700	164,582
31- Special Street and Highway Fund	104,768	87,614	66,000	80,311
45- Sales Tax Revenue Fund	153,000	153,000	153,000	153,000
Total	\$7,942,952	\$9,458,787	\$8,243,706	\$10,060,698



General Fund – Revenues

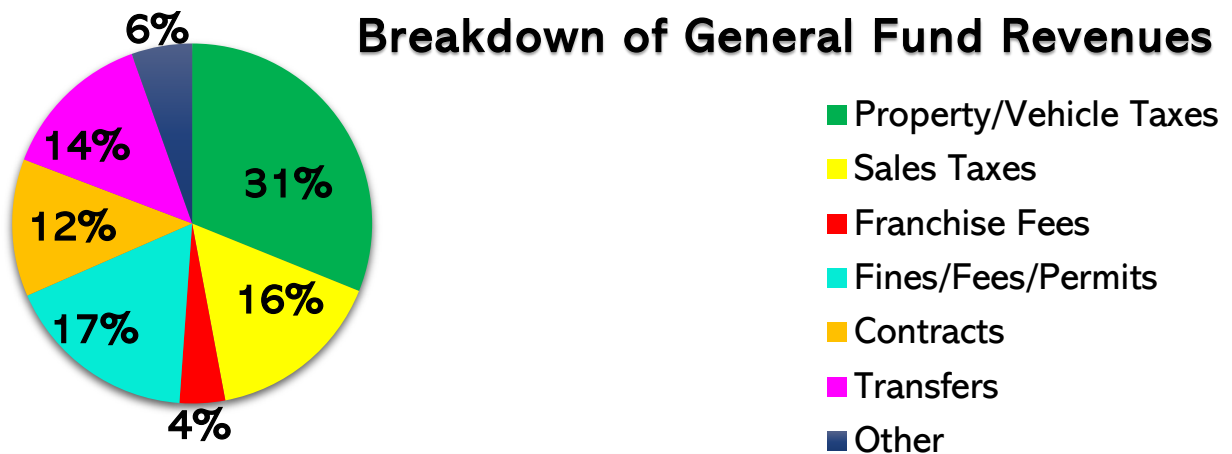
		Actual 2022	Budgeted 2023	Estimated 2023	Budget 2024
REVENUES					
01-00-	<i>Beginning Fund Balance</i>	<i>\$1,008,162</i>	<i>\$885,941</i>	<i>\$1,161,879</i>	<i>\$1,189,341</i>
3111	Property Tax	837,474	876,860	882,009	942,917
3112	NRP Rebates	-3,780	-3,018	-3,018	-2,291
3130	RV, CV, 16/20, Watercraft Taxes	8,878	9,727	9,727	12,951
3131	Delinquent Tax Receipts	7,161	10,000	7,026	10,000
3141	Motor Vehicle Tax	113,642	121,930	121,930	118,607
3171	SW Bell Franchise Fee	1,174	1,500	1,000	1,000
3172	Westar Franchise Fee	148,427	125,000	135,000	130,000
3173	CATV Franchise Fee	13,485	15,000	12,000	10,000
3174	Local Sales Tax	311,778	275,000	325,000	300,000
3175	Guest Tax	0	100	0	0
3176	Additional Sales Tax	244,845	225,000	275,000	250,000
3211	Cereal Malt Beverage	75	75	75	75
3212	Liquor Occupation	800	500	0	500
3219	Building Inspections	2,695	3,000	2,500	3,000
3220	Licenses (Contractor's)	4,650	4,000	4,000	4,000
3221	Building Permits	4,665	5,000	4,500	5,000
3222	Animal Tags	2,287	2,500	2,500	2,500
3223	Local Alcohol Liquor Fund	1,137	1,235	1,120	1,000
3224	Ambulance Fees	162,913	200,000	150,000	175,000
3350	Recreation Program Revenue	13,270	12,000	12,000	13,000
3351	Swimming Pool Revenue	35,897	35,000	37,000	35,000
3384	Golf Cart Shed Rentals	9,338	9,000	9,000	9,000
3385	Golf Cart Rental	51,271	45,000	50,000	45,000
3386	Golf/Green Fees	95,007	75,000	90,000	90,000
3387	Golf/Memberships	36,415	35,000	39,000	35,000
3388	Golf/Sales and Misc.	36,678	25,000	35,000	35,000
3422	Fire Contracts (with Townships)	78,042	84,500	84,500	87,500
3425	City Prop Contract Payments	10,100	9,000	8,500	9,000
3426	Rental Income - 103 W. 10th	4,800	2,400	4,800	2,400
3511	Court Fines	19,959	20,000	20,000	20,000
3512	State Court Assessed Fines	3,178	3,000	3,500	3,000
3513	Court costs	8,012	8,000	9,000	8,000
3515	Diversion Application Fees	839	1,000	750	1,000
3516	Diversion Fees	1,750	2,000	1,500	2,000
3517	Probation Fees	424	1,000	750	1,000
3520	Court Bond Payments	50	1,000	0	1,000
3610	Interest on Investments	122,661	72,000	260,000	175,000
3631	Trans from Water GF/Prop/Health	175,000	175,000	175,000	175,000
3641	Transfer from Gas-GF/Prop/Health	275,000	275,000	275,000	275,000
3642	Transfer from W Wat to GF Ins	25,000	25,000	25,000	25,000
3651	Ambulance Payments from Harvey C	121,218	122,500	122,500	130,000

Actual 2022	Budgeted 2023	Estimated 2023	Budget 2024
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01-00- REVENUES- Cont.

3652	EMS Contract (with Sedgwick)	178,500	190,000	189,000	200,000
3653	Miscellaneous	5,435	2,500	4,200	2,500
Department Reimbursements:					
3900	Court	1,032	0	685	0
3902	City Hall	353	0	160	0
3903	Restitution-Court Ordered	728	0	0	0
3904	Administration	4,797	0	0	0
3921	Police	5,061	0	0	0
3922	Fire	945	0	1,831	0
3923	EMS	0	0	0	0
3947	Golf	0	0	1,560	0
3950	Catastrophy	0	0	0	0
3951	Street	75	0	289	0
3952	Park	567	0	0	0
4001	Sale of Assets	0	0	500	0
6223	Grave Open & Close Charges	11,500	10,000	8,000	10,000
6225	Marker Setting Fees	330	250	300	250
6471	Lot Sales	12,700	10,000	8,000	10,000
6472	Crypt Sales	0	0	0	0
6610	Cemetery Interest on Investments	59	500	180	2,000
7900	Employee Benefit (EB)	44,083	45,000	48,000	55,000
7901	EB Library Reimbursements	11,687	15,000	12,000	15,000
7902	EB HHA KPERS Reimbursement	14,997	15,000	15,000	17,000
SUBTOTAL OPERATING REVENUES		3,279,061	3,199,059	3,482,874	3,452,909

TOTAL RESOURCES	\$4,287,223	\$4,085,000	\$4,644,753	\$4,642,250
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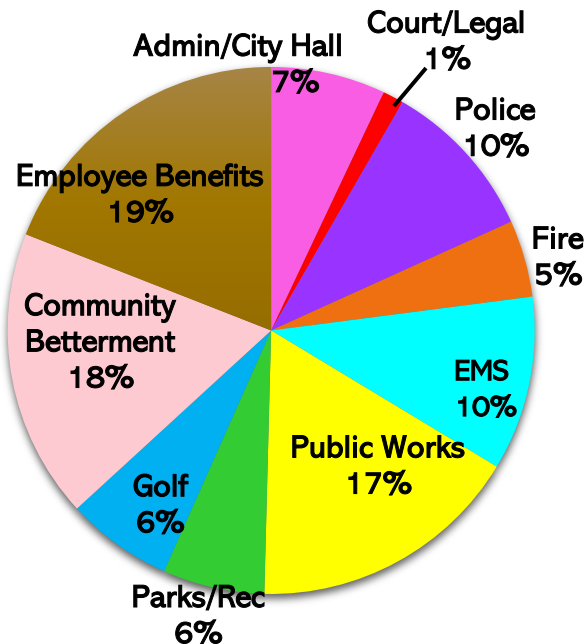


Note: General Fund revenues represent 34% of total city revenues.

General Fund- Expenditures – Summary and Graph

	Actual 2022	Budgeted 2023	Estimated 2023	Budget 2024
01- EXPENDITURES				
General Fund Departments				
01 General Administration	\$171,426	\$192,500	\$175,537	\$192,500
02 Court and Legal Services	42,841	58,500	50,250	58,500
03 City Hall Support	75,459	110,500	97,935	110,500
04 Police	395,494	400,500	411,300	400,500
05 Fire	204,185	244,000	198,000	219,000
06 EMS	382,341	424,500	426,000	424,500
07 Street	307,530	438,500	424,000	496,500
08 Parks/Recreation	206,400	275,000	234,500	275,000
09 Golf	253,424	253,000	282,500	253,000
10 Community Betterment	301,625	722,000	306,800	722,000
50 Street Lighting	44,918	50,000	46,000	50,000
60 Cemetery	49,748	81,000	63,810	81,000
70 Employee Benefits	655,960	792,500	701,780	792,500
80 Flood Control Maintenance	33,992	42,500	37,000	42,500
SUBTOTAL OPERATING EXPENDITURES	3,125,344	4,085,000	3,198,780	4,642,250
TOTAL EXPENDITURES	\$3,125,344	\$4,085,000	\$3,198,780	\$4,642,250
ENDING BALANCE	\$1,161,879	\$885,941	\$1,189,341	\$0

2024 Budget Year Expenditures by Department



Note: The City of Halstead's General Fund expenditures are organized into 14 sub-funds or departments. Departmental breakdowns of expenditures and specific line items can be found starting on page 76.

City financial policies include reflecting expenditure of all available resources for max budget authority flexibility.

VIN Fund – Revenues and Expenditures

		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
03-00-	REVENUES				
	<i>Beginning Fund Balance</i>	<i>\$42,341</i>	<i>\$41,341</i>	<i>\$37,928</i>	<i>\$28,928</i>
3652	VIN Fees Collected	26,900	20,000	30,000	30,000
3653	Miscellaneous	0	0	0	0
	<i>SUBTOTAL OPERATING REVENUES</i>	26,900	20,000	30,000	30,000
	TOTAL RESOURCES	\$69,241	\$61,341	\$67,928	\$58,928

		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
03-01-	EXPENDITURES				
0205	VIN Fees Remitted to State	\$3,500	\$3,000	\$3,500	\$4,000
0206	Miscellaneous	0	1,000	500	1,000
0207	Police Special Projects	27,813	57,341	35,000	53,928
	<i>SUBTOTAL OPERATING EXPENDITURES</i>	31,313	61,341	39,000	58,928
	TOTAL EXPENDITURES	\$31,313	\$61,341	\$39,000	\$58,928
	ENDING BALANCE	\$41,341	\$0	\$28,928	\$0

Note: VIN Fund balance represents 1% or less of operating revenues. The VIN Inspection Fund accounts for the VIN inspection fees received by the Halstead Police Department and are only to be used for law enforcement purposes and unable to be absorbed into the City's General Fund per SB 351. The Halstead Police Department remits required fees to the state for the VIN inspections conducted and then uses the remaining fee revenue to pay for special projects and equipment related to law enforcement. Projects include body and car camera systems, upgraded equipment for patrol vehicles, and community outreach.

Special Liability – Revenues and Expenditures

		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
04-00-	<i>Beginning Fund Balance</i>	<i>\$30,111</i>	<i>\$39,226</i>	<i>38,493</i>	<i>49,939</i>
3111	Ad Valorem Property Tax	59,352	71,488	71,908	79,281
3112	NRP Rebates	-268	-245	-245	-197
3130	RV, CV, 16/20, Watercraft Tax	644	690	690	948
3131	Delinquent Taxes	321	200	452	250
3141	Motor Vehicle Tax	8,333	8,641	8,641	9,779
3900	Reimbursements	0	0	0	0
	<i>SUBTOTAL OPERATING REVENUES</i>	68,382	80,774	81,446	90,061
TOTAL RESOURCES		\$98,493	\$120,000	\$119,939	\$140,000
		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
04-01-	EXPENDITURES				
0204	Insurance	\$60,000	\$75,000	\$70,000	\$90,000
3653	Miscellaneous	0	0	0	0
0504	Cash Basis Reserve	0	45,000	0	50,000
	<i>SUBTOTAL OPERATING EXPENDITURES</i>	60,000	120,000	70,000	140,000
TOTAL EXPENDITURES		\$60,000	120,000	\$70,000	140,000
ENDING BALANCE		\$38,493	\$0	\$49,939	\$0

Note: Special Liability Fund is authorized to levy a tax annually with the city using these funds to pay for blanket liability insurance, EMS liability insurance, and other matters that may arise under the Kansas Tort Claims Act. Until 2020, only EMS liability insurance was paid out of the fund. Starting in 2021 the city began shifting a portion of its general liability insurance costs to the fund while a portion is also paid from the city's General Fund.

K.S.A. 75-6110 authorizes municipalities to pay the costs of legal defense, claims, and "other direct and indirect costs resulting from the implementation of the act" from General Fund monies, other existing funds, or from a separate Special Liability Fund.

Special Parks and Rec – Revenues and Expenditures

		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
10-00-	<i>Beginning Fund Balance</i>	<i>\$1,238</i>	<i>\$237</i>	<i>\$375</i>	<i>\$495</i>
3135	Liquor Tax	1,137	1,235	1,120	1,000
3653	Miscellaneous	0	0	0	0
<i>SUBTOTAL OPERATING REVENUES</i>		<i>1,137</i>	<i>1,235</i>	<i>1,120</i>	<i>1,000</i>
TOTAL RESOURCES		\$2,375	\$1,472	\$1,495	\$1,495

		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
10-01- EXPENDITURES					
0217	Playground Equipment	\$0	\$472	\$0	\$495
0539	Transfer to City Equipment Fund	2,000	1,000	1,000	1,000
<i>SUBTOTAL OPERATING EXPENDITURES</i>		<i>2,000</i>	<i>1,472</i>	<i>1,000</i>	<i>1,495</i>
TOTAL EXPENDITURES		\$2,000	\$1,472	\$1,000	\$1,495
ENDING BALANCE		\$375	\$0	\$495	\$0

Note: Revenue from this fund comes from the Local Alcohol and Liquor Fund and is distributed by the State of Kansas. ½ of the distribution goes to the General Fund and ½ goes into Special Parks. Playground equipment and a transfer into the City Equipment Fund are the only expenses allocated to this fund historically. Any monies left at year end carry over into the next year’s available resources for future transfers or equipment repairs and maintenance.

Estimates for liquor tax revenues are given annually by the League of Kansas Municipalities (LKM) for Kansas cities.

Library – Revenues and Expenditures

		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
14-00-	<i>Beginning Fund Balance</i>	<i>\$1,149</i>	<i>\$9,691</i>	<i>\$8,033</i>	<i>\$6,579</i>
3111	Ad Valorem Property Tax	77,703	77,863	78,735	82,944
3112	NRP Rebates	-351	-267	-382	-206
3130	RV, CV, 16/20, Watercraft Tax	893	902	756	1,151
3131	Delinquent Taxes	691	500	312	500
3141	Motor Vehicle Tax	11,438	11,311	11,311	10,532
3900	Reimbursements	52,607	60,000	59,000	67,000
SUBTOTAL OPERATING REVENUES		142,982	150,309	149,898	150,309
TOTAL RESOURCES		\$144,131	\$160,000	\$157,931	\$168,500
		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
14-01- EXPENDITURES					
0101	Appropriation to Library Board	\$80,000	\$95,000	\$90,000	\$98,000
0202	Salaries	48,831	56,000	51,000	59,000
0203	FICA	3,687	4,000	4,000	4,000
0213	KPERS	3,580	4,000	4,000	4,000
0214	Miscellaneous	0	1,000	2,352	3,500
SUBTOTAL OPERATING EXPENDITURES		136,098	160,000	151,352	168,500
TOTAL EXPENDITURES		\$136,098	160,000	151,352	168,500
ENDING BALANCE		\$8,033	\$0	\$6,579	\$0

Note: The Library Board furnishes the city with their proposed budget each year, for consideration by the Halstead Governing Body. The Library accounting records are separate from the City of Halstead; however, are audited each year as part of the overall audit of the city financial statements and records. In 2018, the City of Halstead began processing payroll for the library to save the library overall payroll processing costs. Charter Ordinance #19, dated 4/9/2001, eliminated the tax levy lid for the Halstead Public Library. Previously, the lid had been set at 3.16 mills.

Bond & Interest – Revenues and Expenditures

		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
16-00-	<i>Beginning Fund Balance</i>	<i>\$98,524</i>	<i>\$122,859</i>	<i>\$122,311</i>	<i>\$150,231</i>
3111	Ad Valorem Property Tax	120,071	130,125	130,889	136,459
3112	NRP Rebates	-542	-446	-446	-338
3121	Special Assessments	21,476	21,000	21,000	20,000
3130	RV, CV, 16/20, Watercraft Tax	1,387	1,394	1,394	1,922
3131	Delinquent Taxes	994	1,000	1,015	1,000
3141	Motor Vehicle Tax	17,838	17,480	17,480	17,601
3610	Interest on Investments	0	0	0	0
3620	Accrued Interest/Bond Issue	0	0	0	0
3653	Miscellaneous	0	0	0	0
3900	Reimbursements	0	0	0	0
4002	From Sales Tax Revenue Fund	108,125	108,125	108,125	108,125
SUBTOTAL OPERATING REVENUES		269,349	278,678	279,457	284,769
TOTAL RESOURCES		\$367,874	\$401,537	\$401,768	\$435,000

		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
16-01-	Expenditures				
0213	Miscellaneous	\$0	\$0	\$0	\$0
0501	Bond Principal	200,000	210,000	210,000	210,000
0502	Interest Coupons	45,563	41,537	41,537	40,000
0503	Commission & Postage	0	0	0	0
0504	Cash Basis Reserve	0	150,000	0	185,000
0506	Refunding Expenses	0	0	0	0
SUBTOTAL OPERATING EXPENDITURES		245,563	401,537	251,537	435,000
TOTAL EXPENDITURES		\$245,563	\$401,537	\$251,537	\$435,000
ENDING BALANCE		\$122,311	\$0	\$150,231	\$0

Note: The current Obligation Bonds paid from this fund are as follows:

- **Series 2018**, Maturity 09/01/2033; issued May 2018 for Cedar Meadows 2nd Addition improvements, partly financed through special assessments.
- **Series 2016**, Maturity 10/01/2030; issued July 2016 for refunding Series 2010 Fire Station/City Hall bonds at a lower interest rate.
- **Series 2012**, Maturity 10/01/2029; refinanced 1999, 2003, 2005, 2006, and 2009 Cedar Meadows 1st, Industrial Park, Flood Control, Golf, and Swimming Pool bond issues.

Water – Revenues and Expenditures

		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
17-00-	<i>Beginning Fund Balance</i>	<i>\$253,274</i>	<i>\$222,194</i>	<i>\$330,452</i>	<i>\$221,054</i>
3653	Miscellaneous	24,646	0	14,223	0
3710	Bulk Sales	467	1,000	229	1,000
3711	Metered Sales	906,203	748,100	750,000	812,880
3713	Water Protection Fees	1,779	2,500	2,000	2,500
3900	Reimbursements	1,300	0	650	0
4000	Adjustments	0	0	0	0
<i>SUBTOTAL OPERATING REVENUES</i>		934,394	751,600	767,102	816,380
TOTAL RESOURCES		\$1,187,668	\$973,794	\$1,097,554	\$1,037,434

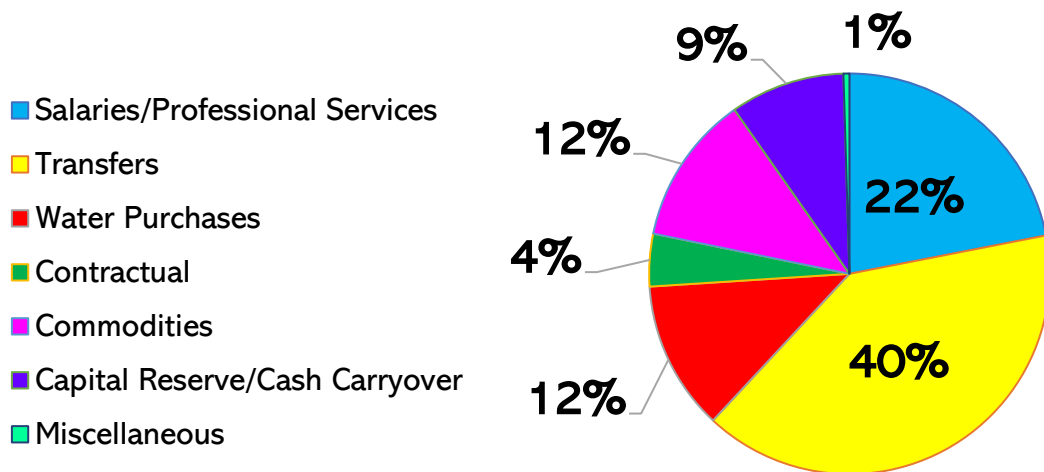
		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
17-01- Expenditures					
0101	Salaries	\$165,799	\$175,000	\$170,000	\$190,000
0200	HRA Expense	0	10,000	2,500	10,000
0201	Professional Services	15,722	17,500	16,000	20,000
0202	Employer FICA	12,169	15,000	14,000	16,000
0203	Employer KPERS	14,662	18,000	17,000	20,000
0204	Transfer to GF for Insurance (Prop/Health)	75,000	75,000	75,000	75,000
0205	Utilities	6,954	10,000	9,000	10,000
0207	Maintenance and Repair - Equipment	5,328	10,000	5,000	10,000
0209	Uniform Items	1,208	1,500	1,000	1,500
0211	Memberships/Travel/Training	6,936	7,500	7,000	7,500
0213	Other Charges/Miscellaneous	8,387	5,000	2,500	5,000
0217	Water Protection Fee	1,589	2,000	2,000	2,000
0218	Clean Drinking Water Fee	1,490	2,000	1,500	2,000
0301	Office Supplies/Postage	2,866	5,000	4,000	5,000
0303	Motor Fuels & Lubricants	3,369	7,500	5,000	7,500
0306	Maintenance/Repair Buildings	544	5,000	2,500	5,000
0310	General Supplies	46,163	40,000	60,000	60,000
0405	Capital Reserve	0	82,794	0	95,934
0407	Meters	1,344	10,000	2,500	10,000
0501	Transfer to City Equip Fund	120,000	75,000	75,000	75,000
0503	Transfer to Cap Improv Fund	50,000	75,000	75,000	75,000
0509	Water Tower Maintenance	16,636	20,000	20,000	20,000
<i>SUBTOTAL 01- OPERATING EXPENDITURES</i>		556,166	668,794	566,500	722,434

Actual 2022	Budget 2023	Estimated 2023	Budget 2024
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17- Expenditures
03-

0524	Transfer to Replacement Reserve	\$90,000	\$90,000	\$90,000	\$90,000
0526	Transfer to General Fund	100,000	100,000	100,000	100,000
0528	PWWSD #17 Loan Payments	0	0	0	0
0529	Transfer to Bond & Interest	0	0	0	0
0530	Water Purchases from PWWSD #17	111,051	115,000	120,000	125,000
SUBTOTAL 03-OPERATING EXPENDITURES		301,051	305,000	310,000	315,000
TOTAL EXPENDITURES		\$857,217	\$973,794	\$876,500	\$1,037,434
ENDING BALANCE		\$330,452	\$0	\$221,054	\$0

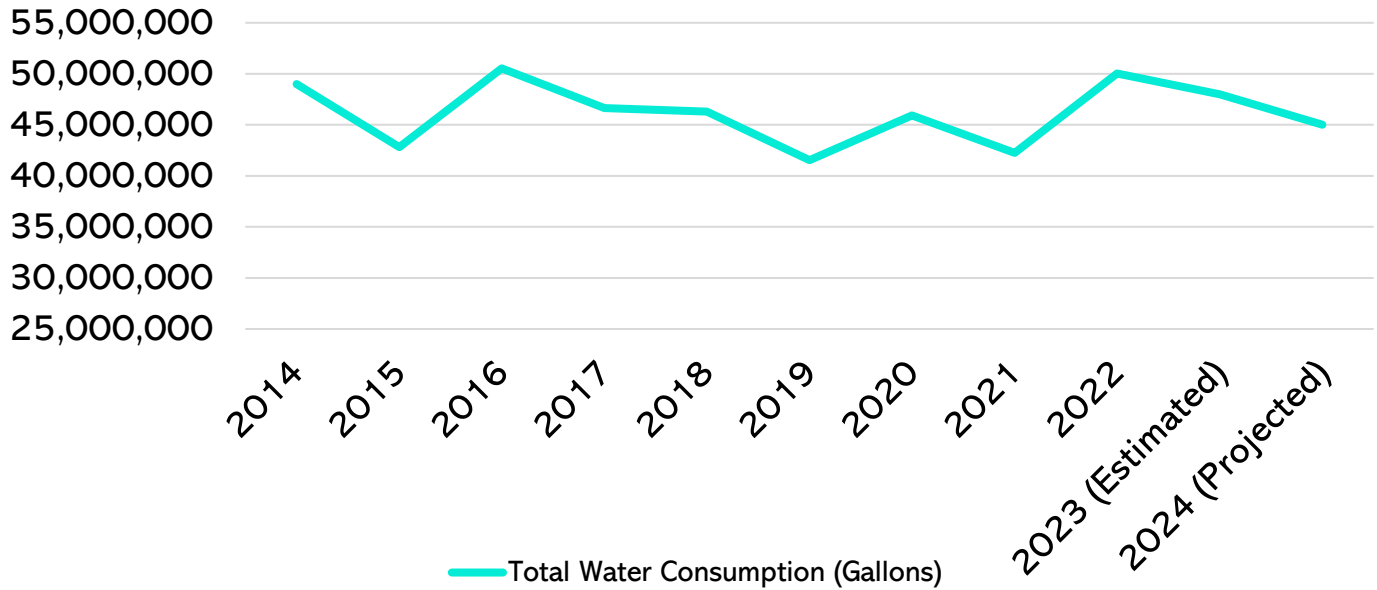
Total Water Expenditures Budgeted for 2024



Note: In 1997, the City of Halstead entered a partnership with the cities of Newton, North Newton, and Sedgwick to form the Public Wholesale Water Supply District #17 (PWWSD). The purpose was to ensure a future supply of drinking water to the member cities. Halstead began receiving water from the district in 2000. The City of Newton operates and maintains PWWSD #17 distribution system and provides treatment services. Each city purchases water from PWWSD #17 and pays a fee to the City of Newton for the cost of the treatment. The water rights to Halstead's Well #6 were transferred to the District for part of its water supply; however, if the District dissolves, the water rights revert to the City of Halstead. The District secured a low-interest loan in the amount of \$3,334,455 from the Kansas Rural Water Finance Authority (KRWFA); Halstead's share of the loan is approximately \$714,873 and paid by revenues from water sales. PWWSD #17 paid off the loan in 2019 but voted to allow the member cities to continue to make their scheduled payments; Halstead's last payment will be made in 2020. The majority of the previous payment expenditure was shifted to the transfer to the Water Utility Reserve starting in the 2021 budget, something that continues with the 2024 budget.

Water – Consumption History and Rates

Total Water Consumption (Gallons)



The City Council adopted new water rates with Ordinance No. 1305 in 2020 with a water rate structure as follows:

Base Charge of \$23.00 up to 1,500 gallons

All usage over 1,500 gallons as follows:

2021 = \$0.0180 per gallon

2022 = \$0.0185 per gallon

2023 = \$0.0190 per gallon

2024 = \$0.0196 per gallon

2025 = \$0.0202 per gallon

Note: In 2020, the City Council passed Ordinance No. 1305 which set a new water rate structure for the years 2021 through 2025. This replaced the existing water rate ordinance No. 1249 and raised the base rate \$0.50 for consumption up to 1,500 gallons.

Cost of Water:

\$1.74/100 Cubic Ft. or .0023/gal

Adjusted from \$1.63 in 2023 for increase for City of Newton charges for water treatment and PWWSD #17 rate increase.

3-Year Consumption Average:

45,000,000 gallons

Estimated water purchase for 2024:

*49,500,000 gal x .0023 = \$115,335
(1.74/748) cu ft to gallon cost*

3-year average adjusted up for 10% loss historically observed for non-metered accounts or natural system loss.

Stormwater – Revenues and Expenditures

		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
18-00-	<i>Beginning Fund Balance</i>	\$29,246	\$21,846	\$27,380	\$27,480
3653	Miscellaneous	0	0	0	0
3710	User Fees	21,549	21,600	21,600	21,600
3900	Reimbursements	0	0	0	0
<i>SUBTOTAL OPERATING REVENUES</i>		21,549	21,600	21,000	21,600
TOTAL RESOURCES		\$50,796	\$43,446	\$48,980	\$49,080

		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
18-01-	Expenditures				
0201	Professional Services	\$60	\$5,000	\$0	\$5,000
0213	Supplies	355	2,000	100	2,000
0307	Maintenance and Repair	0	10,000	900	10,000
0405	Capital Reserve/Carryover	0	5,946	0	9,080
0509	Transfer to City Equipment Fund	5,000	2,500	2,500	5,000
0515	Transfer to Storm Water Reserve	18,000	18,000	18,000	18,000
<i>SUBTOTAL OPERATING EXPENDITURES</i>		23,415	43,446	21,500	49,080
TOTAL EXPENDITURES		\$23,415	\$43,446	\$21,500	\$49,080
ENDING BALANCE		\$27,380	\$0	\$21,500	\$0

Note: A monthly fee per water meter is collected on each water meter assigned to a customer to provide an additional source of revenue for maintaining and financing the construction, operation, maintenance, and improvement of the city's storm water collection system; including new construction. Ordinance No. 1274 adopted a progressive fee increase schedule due to anticipated repair needs and rates will be increased as follows:

*Beginning with bills due January 15, 2019: \$1.80 per water meter
 Beginning with bills due January 15, 2020: \$1.85 per water meter
 Beginning with bills due January 15, 2021: \$1.90 per water meter
 Beginning with bills due January 15, 2022: \$1.95 per water meter
 Beginning with bills due January 15, 2023: \$2.00 per water meter*

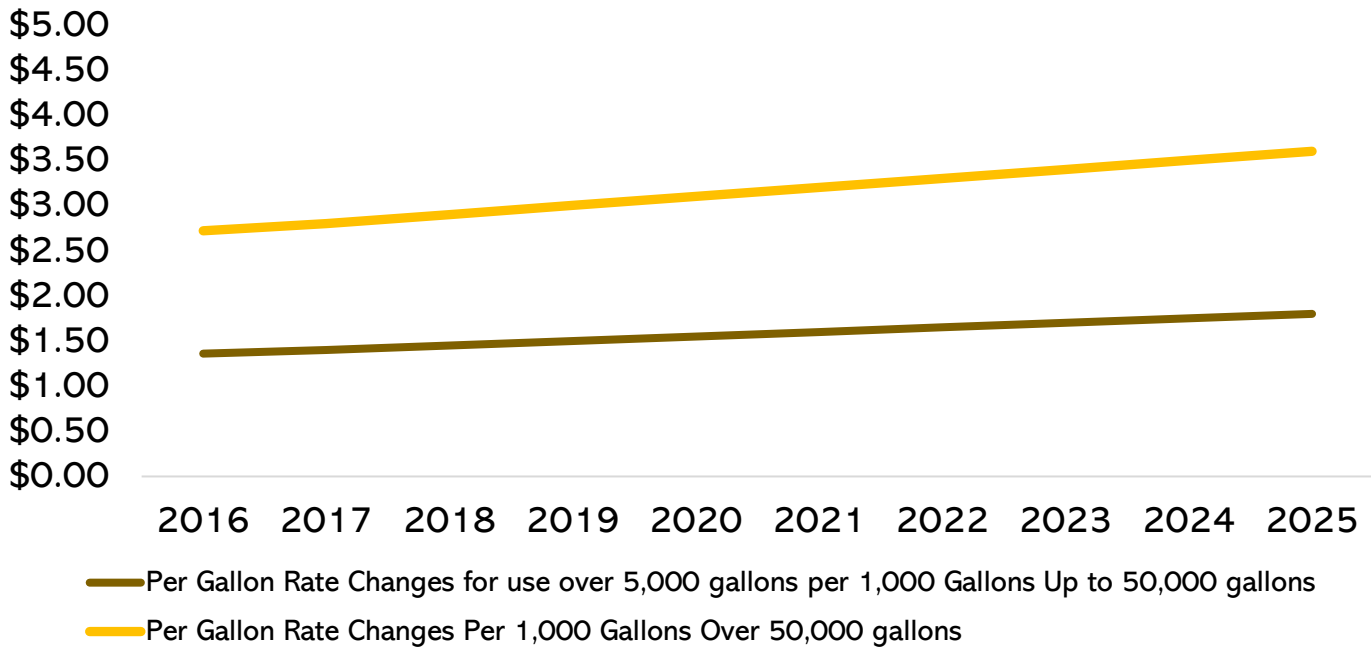
Wastewater – Revenues and Expenditures

		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
26-00-	<i>Beginning Fund Balance</i>	<i>\$80,686</i>	<i>\$59,166</i>	<i>\$85,726</i>	<i>\$74,071</i>
3653	Miscellaneous	225	0	50	0
3711	User Fees	390,599	397,605	400,000	410,000
3900	Reimbursements	0	0	0	0
4000	Adjustments	0	0	0	0
	<i>SUBTOTAL OPERATING REVENUES</i>	390,824	397,605	400,050	410,000
TOTAL RESOURCES		\$471,510	\$456,771	\$485,776	\$484,071

		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
26-01-	Expenditures				
0101	Salaries	\$81,350	\$110,000	\$95,000	\$120,000
0201	Professional Services	14,562	15,000	15,000	15,000
0202	Employer FICA	5,965	8,500	7,500	10,000
0203	Employer KPERs	7,606	10,500	9,500	12,500
0204	Transfer to GF for Insurance (Prop/Health)	25,000	25,000	25,000	25,000
0205	Utilities	44,963	50,000	45,000	50,000
0207	Maintenance and Repair - Equipment	7,039	15,000	10,000	15,000
0209	Uniform Items	656	1,500	1,000	1,500
0211	Membership/Travel/Training	4,690	6,000	5,000	6,000
0213	Other Charges/Miscellaneous	8,449	7,500	6,000	7,500
0214	Sewer Cleaning Contract	10,701	20,000	20,000	25,000
0301	Office Supplies/Postage	1,966	2,000	2,000	2,500
0303	Motor Fuels & Lubricants	5,837	10,000	5,000	10,000
0306	Maintenance and Repair - Building	544	5,000	5,000	5,000
0310	General Supplies	30,751	30,000	25,000	35,000
0405	Capital Reserve	0	5,066	0	8,366
0501	Transfer to City Equip Fund	10,000	10,000	10,000	10,000
0503	Transfer to Cap Improv Fund	10,000	10,000	10,000	10,000
0515	Transfer to Replacement Reserve	96,000	96,000	96,000	96,000
0526	KDHE Loan Payments	0	0	0	0
0527	KDHE Loan Payments #2	19,704	19,705	19,705	19,705
	<i>SUBTOTAL OPERATING EXPENDITURES</i>	385,784	456,771	411,705	484,071
TOTAL EXPENDITURES		\$385,784	\$456,771	\$411,705	\$484,071
ENDING BALANCE		\$85,726	\$0	\$74,071	\$0

Wastewater – Consumption History and Rates

Wastewater Increases to Over Base Rate



Rates and consumption gallons are determined from a resident's winter average water consumption, commercial and industrial accounts are billed based on their actual month's water consumption.

The City Council adopted new water rates with Ordinance No. 1306 in 2020 with a wastewater rate structure as follows:

2021 = change base rate to \$31.17 & per gallon fee to \$1.60/\$1.60

2022 = change base rate to \$32.10 & per gallon fee to \$1.65/\$1.65

2023 = change base rate to \$33.06 & per gallon fee to \$1.70/\$1.70

2024 = change base rate to \$34.05 & per gallon fee to \$1.75/\$1.75

2025 = change base rate to \$35.07 & per gallon fee to \$1.80/\$1.80

Note: Ordinance No. 1306 approved no changes to per gallon fee for any amounts over the base charge besides the initial increase each year.

The city contracts with Mayer Specialty to clean sanitary sewer mains and shoot video of problem areas to help determine the need for main replacement and repair. Approximately 25% of the town is covered every year. As the city's infrastructure continues to age, the need to save for repair and replacement costs becomes ever more important.

Gas – Revenues

		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
28-00-	<i>Beginning Fund Balance</i>	<i>\$903,860</i>	<i>\$582,687</i>	<i>\$877,536</i>	<i>\$447,047</i>
3653	Miscellaneous	27,973	0	15,361	0
3710	Sales Tax	34,528	55,000	45,000	55,000
3711	Metered Sales	2,109,007	1,846,250	1,900,000	1,942,500
3712	February '21 Storm Pay Plans	458,396	262,500	205,000	200,000
3715	Yard Line Fees	1,806	1,500	0	1,500
3900	Reimbursements	1,438	0	150	0
4000	Adjustments	0	0	0	0
	<i>SUBTOTAL OPERATING REVENUES</i>	<i>2,633,148</i>	<i>1,949,000</i>	<i>2,165,511</i>	<i>2,199,000</i>
	TOTAL RESOURCES	\$3,537,008	\$2,747,937	\$3,043,047	\$2,646,047

Notes:

The City of Halstead owns and operates the natural gas utility within its corporate boundaries providing natural gas for both residential and commercial customers. The system consists of approximately 17 miles of gas main.

The City receives its gas supply through the Black Hills Energy and Southern Star pipeline distribution systems. The city is a member of the Kansas Municipal Gas Agency (KMGA) which helps with technical advice and gas purchasing.

In February of 2021, energy demand and supply issues led to natural gas prices increasing, at one point over 235 times higher than the previous month's average cost. The City of Halstead received a February bill for natural gas that was over \$2,000,000, almost 20 times larger than the average February gas bill. The 2021 budget had to be amended from the original budget of just shy of \$1.6 million to reflect these extraordinary costs and the city's participation in the City Utility Low-Interest Loan Program from the State of Kansas.

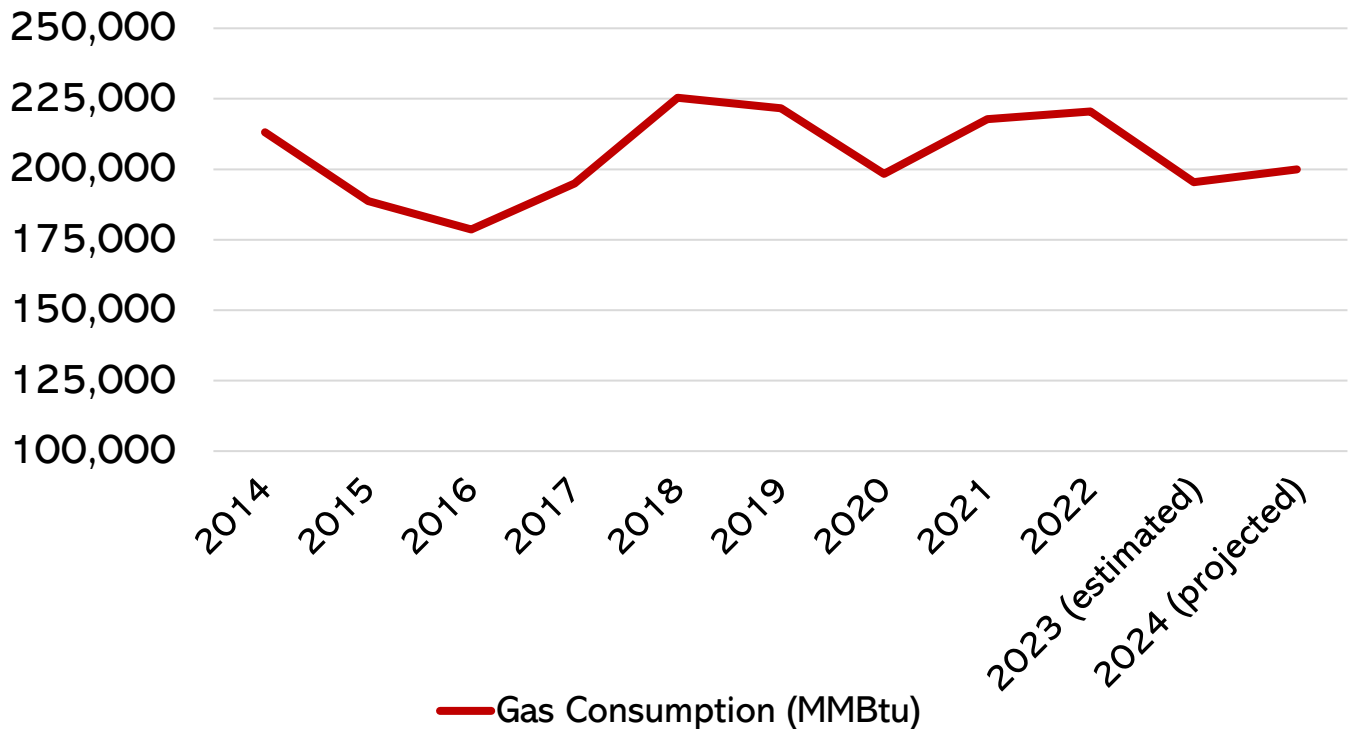
The Governing Body voted to allow residents the option to pay their natural gas bills in full or to spread payments out over up to four (4) years. The city continues to monitor ongoing litigation and investigations and has reserved its right to pursue legal action regarding the situation and price increases seen from our suppliers.

Gas – Expenditures

		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
28-01-	Expenditures				
0221	Transportation Fees	\$220,810	\$225,000	\$200,000	\$200,000
0230	Natural Gas from KMGA	1,363,449	1,000,000	1,100,000	1,100,000
0232	KMGA Fee	2,067	25,000	20,000	25,000
	<i>SUBTOTAL 01- OPERATING EXPENDITURES</i>	1,586,326	1,250,000	1,320,000	1,325,000
28-02-	Expenditures				
0101	Salaries	138,798	\$170,000	\$145,000	\$175,000
0200	HRA	0	10,000	2,500	10,000
0201	Professional Services	35,382	50,000	40,000	50,000
0202	Employer FICA	10,149	15,000	12,000	15,000
0203	Employer KPERS	12,964	18,000	15,000	18,000
0204	Transfer to GF for Insurance (Prop/Health)	100,000	100,000	100,000	100,000
0205	Utilities	8,029	15,000	10,000	15,000
0207	Maintenance and Repair - Equipment	2,290	10,000	5,000	10,000
0209	Uniform Items	1,192	2,000	1,500	2,000
0211	Membership/Travel/Training	9,609	7,500	8,500	10,000
0213	Other Charges/Miscellaneous	2,131	7,500	5,000	7,500
0214	Sales Tax	38,142	55,000	45,000	55,000
0217	Drug Testing	1,175	1,500	1,500	1,500
0301	Office Supplies/Postage	3,328	5,000	4,000	5,000
0303	Motor Fuels & Lubricants	2,251	6,000	4,000	6,000
0306	Maintenance and Repair - Building	544	5,000	2,000	5,000
0310	General Supplies	21,110	30,000	30,000	40,000
0407	Meters	3,293	15,000	10,000	10,000
0409	Capital Reserve	0	140,437	0	31,047
0501	Transfer to City Equip Fund	75,000	75,000	75,000	50,000
0504	Transfer to Cap Improv Fund	75,000	75,000	75,000	50,000
0509	Transfer to Replacement Reserve	150,000	90,000	90,000	60,000
0529	Transfer to Bond & Interest	0	0	0	0
	<i>SUBTOTAL 02- OPERATING EXPENDITURES</i>	690,386	902,937	681,000	726,047
28-03-	Expenditures				
0513	Transfer to General Fund	\$175,000	\$175,000	\$175,000	\$175,000
0528	State Utility Loan Payments	207,759	420,000	420,000	420,000
	<i>SUBTOTAL 03- OPERATING EXPENDITURES</i>	382,759	595,000	595,000	595,000
	TOTAL EXPENDITURES	\$2,659,472	\$2,747,937	\$2,596,000	\$2,646,047
	ENDING BALANCE	\$877,536	\$0	\$447,047	\$0

Gas – Consumption History and Rates

Total Gas Consumption History (MMBtu)



Note: The rate of gas is set by ordinance and incorporates the actual purchase price for gas paid by the city as well as an overhead fee set by ordinance. The City Council adopted Ordinance No. 1307 in 2021 that reaffirmed that the overhead price was not changing in light of gas crisis and spiking natural gas costs during Winter Storm Uri. That overhead fee on the actual cost of gas to the city per MMBtu through 2024 remains at the \$3.50 as it was in 2023.

2021: \$3.48

2022: \$3.49

2023: \$3.50

Refuse – Revenues and Expenditures

		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
29-00-	<i>Beginning Fund Balance</i>	<i>\$54,375</i>	<i>\$36,375</i>	<i>\$44,782</i>	<i>\$34,082</i>
3711	Solid Waste Fees	149,386	130,500	140,000	130,500
3900	Reimbursements	0	0	0	0
<i>SUBTOTAL OPERATING REVENUES</i>		149,386	130,500	140,000	164,582
TOTAL RESOURCES		\$203,761	\$166,875	\$184,782	\$164,582

		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
29-01- Expenditures					
0101	Salaries	\$8,006	\$15,000	\$13,000	\$15,000
0201	Professional Services	1,660	2,000	0	2,000
0213	Other Charges/Miscellaneous	5,267	7,500	5,000	7,500
0214	Solid Waste	122,776	100,000	110,000	110,000
0302	Employer FICA	604	1,500	1,200	1,500
0303	Employer KPERS	665	1,500	1,500	1,800
0304	Burn site Expenses	0	5,000	0	5,000
0504	Transfer to CIF (Streets)	20,000	20,000	20,000	10,000
0800	Adjustment	0	0	0	0
0865	Capital Reserve	0	14,375	0	11,782
<i>SUBTOTAL OPERATING EXPENDITURES</i>		142,163	166,875	150,700	166,875
TOTAL EXPENDITURES		\$142,163	\$166,875	\$150,700	\$164,582
ENDING BALANCE		\$44,782	\$0	\$34,082	\$0

Note: The City is currently in a three (3) year contract with Nisly Brothers to provide weekly curbside pickup of solid waste for residents. In 2020, the City of Halstead combined the charges for refuse and recycling into one refuse base charge and Harvey County removed the mandatory recycling requirements. In 2022 the Governing Body voted to no longer offer curbside recycling under the city contract. Refuse rates currently are \$15.00 per month with one 95 gallon refuse cart and \$12.50 for Senior Citizens. Residents are billed monthly on their city utility bills for these services. The city contract only applies to residential solid waste, commercial and industrial properties may contract with haulers of their choice for services.

2021 also instituted a transfer to the Capital Improvement Fund earmarked for street work due to the wear and tear trash trucks place on city streets. A rate increase will be sought at the end of 2023 due to increased tipping fees from Harvey County Solid Waste.

Special Street/ Highway – Revenues and Expenditures

		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
31-00-	<i>Beginning Fund Balance</i>	<i>\$83,474</i>	<i>\$30,864</i>	<i>\$35,441</i>	<i>\$25,081</i>
3351	Gas Taxes from State	56,735	56,750	55,640	56,750
3653	Miscellaneous	0	0	0	0
3900	Reimbursements	0	0	0	0
4000	Adjustments	0	0	0	0
<i>SUBTOTAL OPERATING REVENUES</i>		56,735	56,750	55,640	56,750
TOTAL RESOURCES		\$140,209	\$87,614	\$91,082	\$80,311
		Actual 2022	Budget 2023	Estimated 2023	Budget 2024
31-01-	Expenditures				
0201	Professional Services	\$0	\$0	\$0	\$0
0214	Street Sealing/Repair	69,304	50,000	25,000	25,000
0216	Street Cleaning	16,000	17,500	29,500	30,000
0217	Curb/Gutter Contracting	12,971	5,000	7,500	7,500
0303	Motor Fuels & Lubricants	6,228	5,000	3,000	0
0304	Chemicals	0	1,000	0	1,000
0307	Maint. & Repair - Equipment	0	1,000	0	1,000
0310	General Supplies	265	2,000	1,000	2,000
0404	Street Improvement Reserve	0	6,114	0	13,811
<i>SUBTOTAL OPERATING EXPENDITURES</i>		115,750	87,614	66,000	80,311
TOTAL EXPENDITURES		\$104,768	\$87,614	\$66,000	\$80,311
ENDING BALANCE		\$35,441	\$0	\$25,081	\$0

Note: Revenue for this fund comes from Gas tax distributed to cities by the State of Kansas. The city utilizes this fund for street sweeping, street repairs, slurry sealing, and curb and gutter maintenance. The city is exploring the option of bringing street sweeping back in house as opposed to contracting and plans to make a decision by the end of 2023.

Money is set aside each year to accrue enough money to fund future projects or continued maintenance as costs for routine maintenance continue to increase faster than the receipts of gas funds from the State of Kansas. There has been discussion at the state level regarding how to offset the continuing decrease in state gas taxes but no modifications have been made yet.

Sales Tax Revenue – Revenues and Expenditures

		Actual 2021	Budget 2022	Estimated 2022	Budget 2023
REVENUES					
45-00-	<i>Beginning Fund Balance</i>	\$0	\$0	\$0	\$0
3625	Additional County 1% Sales Tax	153,000	153,000	153,000	153,000
3653	Miscellaneous	0	0	0	\$0
<i>SUBTOTAL OPERATING REVENUES</i>		153,000	153,000	153,000	153,000
TOTAL RESOURCES		\$153,000	\$153,000	\$153,000	\$153,000

		Actual 2021	Budget 2022	Estimated 2022	Budget 2023
45-01-	Expenditures				
0318	Miscellaneous	\$0	\$0	\$0	\$0
0322	Transfer to Bond & Interest	108,125	108,125	108,125	108,125
0323	Transfer to General Fund	0	0	0	0
0324	Transfer to Capital Improvement Fund	44,875	44,875	44,875	44,875
<i>SUBTOTAL OPERATING EXPENDITURES</i>		153,000	153,000	153,000	153,000
TOTAL EXPENDITURES		\$153,000	\$153,000	\$153,000	\$153,000
ENDING BALANCE		\$0	\$0	\$0	\$0

Note: The revenue for this fund comes from transfers from the General Fund and specifically the additional 1% County Sales Tax, up to an amount of \$153,000 annually. Funds are then transferred to Bond & Interest or Capital Improvement per Governing Body policy set in 2009. The GO Bond for the construction of the swimming pool requires that an amount equal to the next year's Bond payment be transferred to Bond & Interest each year. The remaining amount up to \$153,000 that does not get transferred to Bond & Interest is transferred to the Capital Improvement Fund and earmarked for quality-of-life capital projects only.

City Equipment – Revenues

The City Equipment Fund (CEF) although unbudgeted, was established to finance the acquisition of equipment for city operations costing over \$2,000.00 and having a lifespan of at least 2 years. The purpose of the CEF is to provide a systematic approach for determining the amount of financing necessary for equipment as each piece depreciates. Each department and several other funds within the city contribute to this fund through budgeted transfers approved by the Governing Body during the budget process. Below is a schedule of those anticipated transfers.

City of Halstead						2024
Schedule of Transfers						
Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute	
Gen Fund-Admin	City Equipment Fund	2,000	2,000	5,000	12-1,117	
Gen Fund-Police	City Equipment Fund	25,000	25,000	30,000	12-1,117	
Gen Fund-Fire	City Equipment Fund	50,000	50,000	50,000	12-1,117	
Gen Fund-EMS	City Equipment Fund	55,000	60,000	75,000	12-1,117	
Gen Fund-Parks	City Equipment Fund	10,000	10,000	10,000	12-1,117	
Gen Fund-Golf	City Equipment Fund	25,000	25,000	30,000	12-1,117	
Gen Fund-Cemetery (2)	City Equipment Fund	7,000	7,000	10,000	12-1,117	
Gen Fund-Flood Control	City Equipment Fund	5,000	5,000	5,000	12-1,117	
Special Parks & Rec	City Equipment Fund	2,000	1,000	1,000	12-1,117	
Water	City Equipment Fund	120,000	75,000	75,000	12-1,117	
Storm Water	City Equipment Fund	2,500	2,500	5,000	12-1,117	
Wastewater	City Equipment Fund	10,000	10,000	10,000	12-1,117	
Gas	City Equipment Fund	75,000	75,000	50,000	12-1,117	

Capital Improvement – Revenues

The Capital Improvement Fund (CIF) although unbudgeted, was established in 2000 to finance any public improvement project included in the Capital Improvement Plan that is reviewed and adopted annually by the Governing Body. Transfers from various funds are the primary revenue source for the CIF. Per Council designation, funds from the sales tax are to be transferred into the Capital Improvement Fund for quality-of-life improvement projects or to pay for bond payments for quality-of-life projects. The expenditures are based on projects identified while creating the Capital Improvement Plan. Below is a list of those anticipated transfers.

City of Halstead

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Gen Fund-City Hall	Capital Improvement Fund	5,000	5,000	5,000	12-1,118
Gen Fund-Streets	Capital Improvement Fund	250,000	350,000	500,000	12-1,118
Gen Fund-Parks	Capital Improvement Fund	10,000	10,000	10,000	12-1,118
Gen Fund-Golf	Capital Improvement Fund	5,000	5,000	5,000	12-1,118
Gen Fund-Community	Capital Improvement Fund	10,000	10,000	10,000	12-1,118
Gen Fund-Cemetery	Capital Improvement Fund	5,000	5,000	5,000	12-1,118
Gen Fund-Flood Control	Capital Improvement Fund	5,000	5,000	5,000	12-1,118
Water	Capital Improvement Fund	50,000	75,000	75,000	12-1,118
Wastewater	Capital Improvement Fund	10,000	10,000	10,000	12-1,118
Gas	Capital Improvement Fund	75,000	75,000	50,000	12-1,118
Refuse	Capital Improvement Fund	20,000	20,000	10,000	12-1,118
Sales Tax Revenue	Capital Improvement Fund	44,875	44,875	44,875	12-197

Land Bank and ARPA Funds – Revenues/Expenditures

The Land Bank although unbudgeted, was established in 2018 to efficiently acquire, manage, and transform vacant, abandoned, and tax-foreclosed properties into productive use and in conformance with Kansas statutes and the adopted Ordinance of the City of Halstead, Kansas which created the Land Bank. The Land Bank is governed by a Land Bank Board of Trustees in which the Governing Body was appointed to serve as the Board with the City Clerk appointed as the Secretary/Treasurer and the Mayor as an ex-officio member. The Land Bank Fund actual revenues and expenditures for 2021 are illustrated below.

Halstead Land Bank	
Unencumbered	
Cash Balance Dec 31	10,000
Receipts:	
Transfer from City	0
Sale of Property	62
Total Receipts	62
Resources Available:	10,062
Expenditures:	
Land Bank Expenses	0
Total Expenditures	0
Cash Balance Dec 31	10,062

ARPA FUNDS

The City received funds (\$311,475.28) from the American Rescue Plan Act (ARPA) with ½ of the funds coming to the city in 2021 and the second ½ in 2022. Per ARPA regulations and US Treasury guidance, the city is exercising the option to take the entire amount as revenue loss as the amount is less than \$10,000,000. The city continues to segregate these funds from other city funds in order to track the projects that will be funded in whole or part by these one-time revenues even though the city is taking the revenue loss exemption.

The Governing Body in 2023 obligated a total of \$30,000 to support three local organizations in light of their help with response to the pandemic or struggles due to the pandemic, obligated \$225,000 for a fiber build out project with IdeaTek which will be able to serve all premises in Halstead with high-speed fiber optic internet access, and authorized the remaining \$56,475.28 will be used for capital improvement projects.

CITY OF HALSTEAD, KANSAS

GENERAL FUND BUDGET BY DEPARTMENT

Annual Budget
2024



"Volunteers assisting Public Works and Fire/EMS with Sandbags"

Photo Courtesy of Ethan Reimer

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General Fund—Department Summary and Graph

DEPARTMENT	Actual 2022	Budget 2023	Estimated 2023	Budget 2024	% Increase over 2023 Budget
Administration	\$ 171,426	\$ 192,500	\$ 175,537	\$ 203,500	+5.7%
Court	42,841	58,500	50,250	59,250	+1.2%
City Hall	75,459	110,500	97,935	123,000	+11.3%
Police	395,494	400,500	411,300	460,500	+14.9%
Fire	204,185	244,000	198,000	219,000	-10.2%
EMS	382,341	424,500	426,000	496,500	+16.9%
Streets	307,530	438,500	424,000	601,500	+37%
Parks/Recreation	206,400	275,000	234,500	290,000	+5.4%
Golf	253,424	253,000	282,500	303,000	+19%
Community Betterment	301,625	722,000	306,800	824,500	+14.2%
Street Lighting	44,918	50,000	46,000	50,000	+/- 0%
Cemetery	49,748	81,000	63,810	84,500	+4.3%
Employee Benefits	655,960	792,500	701,780	884,500	+11.6%
Flood Control Maintenance	33,992	42,500	37,000	42,500	+/- 0%
TOTAL EXPENDITURES	\$3,125,344	\$4,085,000	\$3,455,412	\$4,642,250	+13.6%

■ Administration

■ Court

■ City Hall

■ Police

■ Fire

■ EMS

■ Streets

■ Parks/Recreation

■ Golf

■ Community Betterment

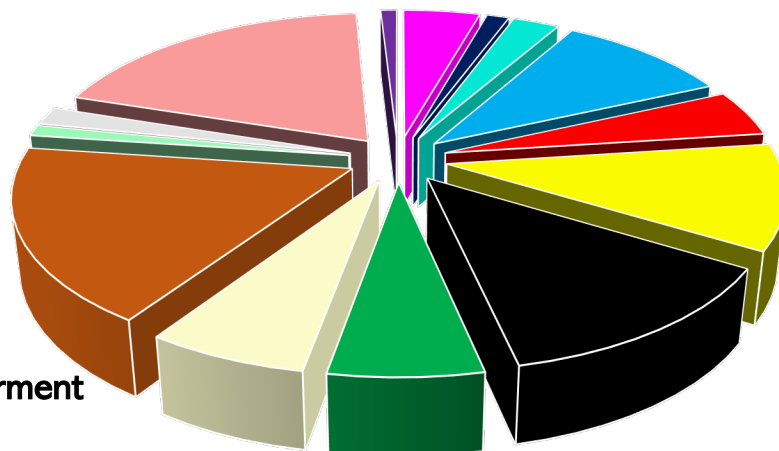
■ Street Lighting

■ Cemetery

■ Employee Benefits

■ Flood Control Maintenance

General Fund Budget by Department



General Fund - Administration Expenditures

The Administration Department consists of the Offices of the City Manager and the City Clerk and is the central focus and hub for all city services. The positions included in the Administration Department include the Governing Body (one (1) Mayor and five (5) Council Members), City Manager, City Clerk, two (2) Deputy Clerks, and a part-time City Treasurer.

Responsibilities of the Office of the City Manager include the following: (1) attend to the day-to day administration of city affairs and enforce all laws and policies, (2) make policy recommendations to the Governing Body, (3) serve as Chief Financial Officer of the city including creation of the Annual Budget, (4) appoint, promote, transfer, assign and demote, discipline, lay off, suspend, discharge, or remove all heads of departments, officers, subordinate officers, and all other employees of the city, and (5) engage with community members and organizations and promote the city.

The City Clerk's Office includes the City Clerk and the Deputy Clerks. The city's utility billing and account set-up, accounts payable, EMS billing, payroll, various city licenses and permits, cemetery records, general ledger accounting, records retention and management, general human resources support, marketing and communications for the city, and support of the other city departments are the primary duties performed by the clerk's office. Portions of administrative staff's salaries are also paid out of EMS, Water, Gas, Wastewater, and Refuse funds due to their job duties being related to functions (such as billing activities) of those funds.

PERFORMANCE MEASURES met from 2023 Goals

1. Monthly utility bills, including re-reads, are completed and postmarked/sent by first of each month
2. 4 quarterly safety and loss prevention committee meetings held with 90% department attendance
3. Yearly average of three posts per week on city social media platforms
4. Annual budget awarded GFOA distinguished budget award for 2023

GOALS for 2024

1. Reduce loss exposure and promote safety awareness through continued loss/safety committee meetings
2. Evaluate benefits and compensation levels to ensure the City of Halstead remains competitive for workforce
3. Communicate daily on city social media accounts and promote local Halstead events out to public
4. Review existing fee schedule and update fees to be reflective of costs and comparable to the surrounding area
5. Maintain city's history of the city's budget publication being recognized by GFOA for excellence

		Actual 2022	Estimated 2023	Budget 2024
01-01-	EXPENDITURES			
0101	Salaries	\$ 75,659	\$ 74,000	\$ 85,000
0201	Office Supplies	923	5,000	3,000
0202	Office Equipment	270	1,000	2,000
0404	Transfer to CEF	2,000	2,000	2,000
0501	Miscellaneous	1,820	2,500	5,000
0502	Publications/Printing	5,016	5,000	5,000
0503	Travel/Membership/Training	5,586	8,000	8,000
0504	Professional Services	14,806	15,000	15,000
0505	Utilities	8,938	8,000	7,000
0511	Property Insurance	60,310	43,000	60,000
0518	Guest Tax	37	0	500
TOTAL EXPENDITURES		\$175,366	\$163,500	\$192,500

General Fund – Court Expenditures

The Municipal Judge is appointed by and reports to the City Manager per Charter Ordinance No. 27. A municipal court judge in second-class cities must be a licensed attorney in the State of Kansas or be certified by the Kansas Supreme Court’s training program. The Municipal Judge is empowered by K.S.A. 12-4104 which enumerates the duties of the office. The Municipal Judge is required to attend at least 10 hours of continuing education annually that is provided by the Kansas Supreme Court.

The City Attorney/Prosecutor is appointed by and reports to the City Manager per Charter Ordinance No. 27. The City Attorney/Prosecutor must be a licensed attorney in the State of Kansas. While not required, the same individual may serve as both the Attorney and Prosecutor for Municipal Court. The city contracts for both the Municipal Judge and City Attorney/Prosecutor with qualified individuals or law firms.

The Police Clerk also serves as the Municipal Court Clerk and the salary is split between those departments. The Court Clerk is responsible for all files and papers of the Court, receiving fines and remitting those fines to the City Clerk, and other duties defined by city ordinances.

PERFORMANCE MEASURES met from 2023 Goals

1. 90% of defendants notified within 3 days of failure to appear or to comply with probation terms
2. Officer salary expenses for municipal court appearances reduced by 10%

GOALS for 2024

1. Move court operations and documentation to electronic and paperless solutions as allowed by law
2. Contact all defendants within 3 days of failure to appear to comply with next appearance
3. Coordinate with the Police Department to reduce schedule interference with patrol duties of officers
4. Contact all defendants within 3 days of failure to comply with probation terms

		Actual 2022	Estimated 2023	Budget 2024
01-02-	EXPENDITURES			
0101	Salaries	\$ 13,000	\$ 13,000	\$ 13,000
0201	Office Supplies	649	1,000	1,000
0301	Court Clerk’s Salary	13,144	14,000	14,500
0501	Miscellaneous	77	2,000	1,500
0502	Payment of Restitution	728	0	500
0503	Travel/Membership/Training	585	250	750
0507	State Assessed Fees	1,859	3,000	4,500
0508	Reimbursement of Paid Bonds	395	500	1,000
0515	Jail Expenses	2,240	3,000	5,000
0601	Appointed Attorney Fees	0	1,500	2,000
0602	Prosecutor Fees	9,000	9,000	11,000
0603	Pro-Term Fees	0	500	2,000
0612	Computer Support	1,165	2,500	2,500
	TOTAL EXPENDITURES	\$42,841	\$50,250	\$59,250

General Fund – City Hall Support Expenditures

City Hall Support Services include positions and/or services that do not fall directly under other General Fund Departments. Expenses for the City Hall building, and maintenance come from this fund. Activities of Planning and Zoning as well as the part-time building inspector also are covered by City Hall Support.

While the Halstead Police Department has responsibilities for animal control within the city limits, funds for the city’s Trap, Neuter, Release (TNR) program or other animal control expenses are still are paid from this department. The TNR program is managed by Caring Hands Humane Society and community volunteers with the city providing funds for necessary veterinary care of community cats.

In 2020, the majority of contracted Information Technology (IT) services for the City began to be assessed to this fund and specifically Professional Services. Halstead contracts with a third-party vendor for all IT needs, include cybersecurity, training, hardware, and network services. Following the COVID-19 Pandemic, increased funding for IT has become necessary due to further reliance and utilization of technology to help the organization meet goals and deliver efficient services.

PERFORMANCE MEASURES met from 2023 Goals

1. New LED marquee installed outside of City Hall
2. Cybersecurity Training and Monitoring for all employees and devices completed
3. Fiber Optic internet connection established at City Hall and Fire/EMS buildings

GOALS for 2024

1. Continue partnership with Caring Hands for feral cats and reduce program expenses where able
2. Continue proactively monitor and training of employees on cybersecurity awareness
3. Reduce City Hall utility consumption and demand by monitoring thermostats, equipment, and lighting
4. Upgrade internet connectivity and speeds at remaining city facilities

		Actual 2022	Estimated 2023	Budget 2024
01-03-	EXPENDITURES			
0201	City Hall Supplies	\$ 1,410	\$ 3,000	\$ 5,000
0202	City Hall Equipment	2,220	2,500	5,000
0203	Animal Control- TNR Program	1,925	1,500	3,000
0301	City Hall Equip Maint/Repair	2,075	3,000	3,000
0302	City Hall Building Maint/Repair	2,875	7,500	10,000
0401	Transfer to CIF	5,000	5,000	5,000
0501	Miscellaneous	997	1,000	2,000
0502	Community Sign	279	935	2,000
0504	Professional Services	31,917	45,000	55,000
0505	City Hall Utilities	17,452	20,000	20,000
0510	Planning and Zoning	167	1,000	1,000
0512	Building Inspection	0	0	2,000
0700	Special Projects	9,143	7,500	10,000
TOTAL EXPENDITURES		\$74,459	\$110,500	\$123,000

General Fund – Police Expenditures

The Halstead Police Department provides police patrol on a 24-hour basis through all parts of the City of Halstead. The Department is comprised of the Chief of Police, Deputy Chief, (3) full-time police officers (including one K9 handler), one (1) full-time clerk, who also serves as the Municipal Court Clerk, and several part-time police officers as schedule needs dictate. In 2020, the City welcomed police K-9 Edy to the staff who is partnered with one of the patrol officers.

All police officers are required to become Kansas Law Enforcement Training Center (KLETC) certified within one-year of appointment and be in good standing with the Kansas Commission on Peace Officers' Standards and Training (KS-CPOST). Full-time officers attend a 14-week academy totaling approximately 500 hours of instruction, while part-time officers attend a two-week certification course. Officers are also required to maintain 40 hours of continuing education and training annually after their initial training.

PERFORMANCE MEASURES met from 2023 Goals

1. Weekly walkthrough by officer on duty of one school facility
2. Halstead PD participated in all three STEP programs during the year
3. 8 demonstrations involving K9 Edy to the school or community groups
4. One officer completed training to become Firearms instructor for the department
5. New electronic evidence system put in to use

GOALS for 2024

1. Officers engaging in school contact and walk-throughs weekly
2. Support the city's Safe Routes to School (SRTS) Plan with education on safety
3. Proactively monitor school zones to increase safety and compliance before and after school
4. Conduct quarterly community demonstrations with K-9 for residents or students
5. Continue funding of Police/Public Service scholarship to encourage future LEOs

		Actual 2022	Estimated 2023	Budget 2024
01-04-	EXPENDITURES			
0101	Salaries	\$ 312,673	\$ 330,000	\$ 370,000
0201	Office Supplies & Equip	2,094	2,000	3,000
0303	Equip Maint/Repair Vehicles	4,219	4,500	5,000
0305	Equip Maint/Repair Other	276	3,000	1,000
0403	New Equipment	4,002	1,500	2,000
0404	Transfer to CEF	25,000	25,000	30,000
0501	Miscellaneous	506	300	500
0502	Publications/Printing	376	250	500
0503	Travel/Memberships/Training	8,709	7,000	5,000
0504	Professional Services	4,651	7,500	8,000
0505	Utilities	4,038	5,000	5,000
0512	Uniforms	7,168	5,000	5,000
0513	Motor Fuels and Lubricants	21,783	20,000	25,000
0514	Crime Prevention	0	250	500
TOTAL EXPENDITURES		\$395,494	\$411,300	\$460,500

General Fund – Fire/EMS – Fire Expenditures

The Emergency Services division of the City of Halstead was created in 2000 by the merger of the Halstead Volunteer Fire Department and the Halstead Volunteer EMS Department. Fire protection and suppression are provided by Halstead Fire/EMS for the City of Halstead, and for the townships of Halstead, Lakin, and Macon via contract, currently set at 5 mills of the townships assessed valuation.

Although a combined department, separate budgets are still utilized for Fire services and Emergency Medical services. 2022 saw the retirement of Halstead’s long serving Fire Chief and the decision was made to transition Emergency Services division under one Department Head for efficiency, the newly created position of Emergency Services and Management Director, where previously there were two department heads, a fire chief and an EMS Director.

Positions with the Halstead Fire Division of the Halstead Emergency Services consists of the Emergency Services and Management Director, Deputy Chief of Operations, three (3) full-time Paramedic or EMT/Firefighters, and several part-time/volunteer EMT’s and several part-time or volunteer firefighters all whose salaries are divided between the two cost centers based on duties being performed.

PERFORMANCE MEASURES met from 2023 Goals

1. City ISO 3 rating reaffirmed, no modification to surrounding coverage areas
2. Fire death rate of 0 maintained
3. Four demonstrations to local schools as well as pre-school held during Fire Prevention Week
4. Three main apparatus completed third party testing and inspection

GOALS for 2024

1. Maintain the city’s ISO 3 rating in city limits and ISO rating for surrounding townships
2. Perform annual Fire Prevention training and programs for students in USD 440 and Mennonite schools
3. Maintain the city’s fire death rate of zero (0)
4. Minimize equipment downtime through adherence to a preventative maintenance schedule and testing

		Actual 2022	Estimated 2023	Budget 2024
01-05-	EXPENDITURES			
0101	Salaries	\$ 108,922	\$ 90,000	\$ 95,000
0103	Volunteer Salaries	9,023	10,000	14,000
0201	Office Supplies and Equip	3,207	2,500	3,000
0303	Equip Maint/Repair	10,741	14,000	14,000
0403	New Equipment	3,649	10,000	15,000
0404	Transfer to CEF	50,000	50,000	50,000
0501	Miscellaneous	1,394	2,000	3,500
0503	Travel/Membership/Training	4,222	3,000	5,000
0504	Professional Services	320	2,000	2,000
0505	Utilities	4,532	5,500	6,000
0512	Uniforms	520	1,000	1,500
0513	Motor Fuels and Lubricants	7,657	8,000	10,000
TOTAL EXPENDITURES		\$204,185	\$198,000	\$219,000

General Fund – Fire/EMS – EMS Expenditures

The Emergency Services division of the City of Halstead was created in 2000 by the merger of the Halstead Volunteer Fire Department and the Volunteer Halstead EMS Department. In 2020, the Emergency Medical Services (EMS) division of the City of Halstead renewed a three (3) year service agreement with the City of Sedgwick to cover the City of Sedgwick residents with Emergency Medical Services. Sedgwick will continue to utilize Halstead for EMS services through 2024.

Although a combined department, separate budgets are still utilized for Fire services and Emergency Medical services. Previously the department was under the leadership of an EMS Director, in 2022 the Fire Chief and EMS Director positions were reorganized into the positions of Emergency Services and Management Director and the Deputy Chief of Operations.

Positions with the Halstead EMS Division of the Halstead Emergency Services consists of of the Emergency Services and Management Director, Deputy Chief of Operations for Fire/EMS, three (3) full-time Paramedic or EMT/Firefighters, and several part-time or volunteers carrying Paramedic, AEMT, or EMT state certifications.

PERFORMANCE MEASURES met from 2023 Goals

1. Kansas Board of EMS inspection passed with no noted compliance failures
2. No workers compensation claims filed for Fire/EMS department personnel
3. Response time to City of Sedgwick was 14.26 minutes average
4. 75% average of projected EMS run revenue collected during fiscal year

GOALS for 2024

1. Pass mandatory state inspections with 1 or less noted compliance or safety issues
2. Promote safety and continue city's zero (0) work comp claim history related to EMS response
3. Perform annual CPR and First-Aid training to other city departments and community organizations
4. Maintain response time to City of Sedgwick with an average of 15 minutes or less

		Actual 2022	Estimated 2023	Budget 2024
01-06-	EXPENDITURES			
0101	Salaries	\$ 231,310	\$ 250,000	\$ 300,000
0103	Part Time Wages	45,032	50,000	50,000
0201	Office Supplies and Equip	1,569	2,000	3,000
0203	Medical Supplies	14,230	22,000	25,000
0303	Equip Maint/Repair	7,325	12,000	8,500
0404	Transfer to CEF	55,000	60,000	75,000
0501	Miscellaneous	1,047	1,500	2,000
0503	Travel/Membership/Training	4,136	4,000	5,000
0504	Professional Services	7,132	7,500	8,000
0505	Utilities	5,079	6,000	6,000
0512	Uniforms	758	1,000	1,500
0513	Motor Fuels and Lubricants	9,723	10,000	12,500
TOTAL EXPENDITURES		\$382,341	\$426,000	\$496,500

General Fund – Streets Expenditures

This fund provides financial resources for salaries, street repair materials, signs, and Christmas decorations. This fund works in conjunction with the Special Street and Highway Fund to provide necessary monies for street work throughout the year. Public Works oversees streets as well as the operations of utilities.

Capital street projects that began in 2017 now include as part of the design process evaluation of the utilities and sidewalk and ADA improvements in the affected areas to consolidate efforts with the utility and street priorities of the city and correspond with feedback from the 2019 Strategic Plan.

Public Works positions in the city include the Public Works Director/City Superintendent, Assistant City Superintendent, and five (5) full-time Utility Maintenance Workers. Employee salaries are split amongst Public Works functions based on duties being performed. In 2019 the City began contracting mowing of public rights-of-way (ROW) and street tree trimming in an effort to increase efficiency and lower costs. The majority of street maintenance and repairs are also contracted out to qualified vendors.

PERFORMANCE MEASURES met from 2023 Goals

1. 15 block of asphalt streets patched and slurry sealed
2. Full city sweep in early spring and downtown sweep scheduled
3. 11 safety meetings held during the year with attendance of 75% of staff
4. New Christmas decorations setup by Dec. 1 including bridge and street overhangs

GOALS for 2024

1. Slurry seal at least eight (8) city blocks to improve street conditions
2. Sweep all city streets at least once per year and the downtown business district twice per year
3. Reconstruction of 9th Street between Chestnut and Spruce Streets
4. Promote safety and minimize time-loss accidents through monthly safety meetings and training

		Actual 2022	Estimated 2023	Budget 2024
01-07-	EXPENDITURES			
0101	Salaries	\$ 21,238	\$ 25,000	\$ 30,000
0204	Street Repair Material	8,408	7,500	10,000
0205	Rock/Gravel	4,884	10,000	20,000
0207	Signs and Sign Posts	3,411	4,000	5,000
0209	Christmas Decorations	0	0	2,000
0301	Equip Maint/Repair	158	6,000	7,500
0303	ROW Maint/Tree Trimming	11,810	15,000	15,000
0501	Miscellaneous	5,655	5,000	5,000
0513	Motor Fuels & Lubricants	0	0	5,000
0700	Special Projects/103 W 10 th	1,965	1,500	2,000
0873	Transfer to CIF-Street Repairs	250,000	350,000	500,000
TOTAL EXPENDITURES		\$307,530	\$424,000	\$601,500

General Fund – Parks/Recreation Expenditures

The Parks & Recreation Director oversees the Parks & Recreation Department. The Director works in tandem with Public Works staff and needed seasonal staff to ensure upkeep of city quality of life assets such as the parks, walking paths, and swimming pool and oversees and coordinates the activities of the Parks, Recreation, and Tree Advisory Board which was organized in 2021.

The City of Halstead has been recognized as a Tree City by the Arbor Day Foundation for 43 years in 2021, second only to Newton in Harvey County as the most consecutive years of being honored.

This fund supports repairs and maintenance to all the parks and recreation facilities located within the city, as well as the salary for the Parks & Recreation Director. This includes mowing, utilities, repairs, playground equipment, facility maintenance, etc. The Tree Board and its projects also operate with the Parks & Recreation Department.

PERFORMANCE MEASURES met from 2023 Goals

1. Broken equipment repaired or removed within 24 hours of complaints
2. No program cuts for K-6 sports seasons, all sports from previous year continued
3. Halstead awarded Tree City USA designation

GOALS for 2024

1. Improve playing surface and irrigation at the Riverside Park Softball (Small) Diamond
2. Work with Advisory Board on developing new plans for Williams Park and Lehman Park
3. Respond to all equipment or other safety complaints within 24 hours
4. Maintain existing recreation programs for K-6 grades
5. Engage in activities and programs to continue recognition as a Tree City USA

Actual 2022	Estimated 2023	Budget 2024
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01-08- EXPENDITURES

		Actual 2022	Estimated 2023	Budget 2024
0101	Salaries – Seasonal/Part-Time	\$ 0	\$ 0	\$ 50,000
0104	Salaries – Full Time	98,691	110,000	80,000
0201	General Supplies	1,673	2,500	5,000
0301	Equip Maint/Repair	6,008	2,500	5,000
0302	Building Maint/Repair	544	3,000	5,000
0501	Miscellaneous	5,941	2,000	3,000
0504	Professional Services	10,050	15,000	17,000
0505	Utilities	5,556	6,000	7,000
0513	Motor Fuel and Lubricants	1,244	1,500	2,500
0514	Scout Cabin Expenses	3,079	4,000	4,000
0515	Pool Expenses	24,666	25,000	30,000
0516	Ball Park Expenses	6,975	10,000	20,000
0517	Community Center Expenses	319	500	2,000
0518	Recreation Program Expenses	12,994	13,000	15,000
0537	Tree Board	4,137	4,500	4,500
0538	Parks/Rec Special Projects	4,525	15,000	20,000
0539	Transfer to CEF	10,000	10,000	10,000
0705	Transfer to CIF	10,000	10,000	10,000
TOTAL EXPENDITURES		\$206,400	\$234,500	\$290,000

General Fund – Golf Expenditures

In 2007, the Wedgewood Golf Course formally came into city ownership and their bookkeeping was combined into the city’s accounting records. A scheduled annual transfer to the City Equipment Fund was established at that time for equipment such as mowers, sprayers, golf carts, and irrigation system. Staffing for Wedgewood includes the Golf Superintendent and four to six (4-6) part-time seasonal staff. The city added another full-time position, the Assistant Golf Course Superintendent, in 2017.

The COVID-19 Pandemic, in conjunction with the closure of some other area courses, saw the unanticipated result of driving more play and activity to the course which in turn boosted both revenues and expenditures. Play has continued at consistent levels even as Pandemic restrictions were lifted and in 2022 the city had to add five (5) more golf carts to its rental fleet to keep up with the increase in play and hosted tournaments.

PERFORMANCE MEASURES met from 2023 Goals

1. 125 members
2. 25,000 rounds played
3. 22 tournaments, KSHAA 1-A regionals, and 1 cross country tournament held
4. 90% or more of golf cart fleet remained operational throughout season

GOALS for 2024

1. Maintain or attract new members to keep membership at 100 individuals or more
2. 22,000 or more rounds played within season
3. Host at least 15 tournaments, including KSHAA 1-A regionals
4. Continue proactive tree management around pond
5. Expand greens on at least three (3) holes
6. Improve and repair sand bunkers around course

		Actual 2022	Estimated 2023	Budget 2024
01-09-	EXPENDITURES			
0101	Salaries- Part Time/Seasonal	\$ 39,195	\$ 40,000	\$ 45,000
0104	Salaries- Full Time	91,172	105,000	115,000
0315	Club House	36,914	45,000	45,000
0316	Golf Course	52,940	60,000	60,000
0318	Miscellaneous	823	1,000	1,000
0320	Transfer to CEF	25,000	25,000	30,000
0503	Travel/Membership/Training	2,380	1,500	2,000
0705	Transfer to CIF	5,000	5,000	5,000
TOTAL EXPENDITURES		\$253,424	\$282,500	\$303,000

General Fund – Community Betterment Expenditures

Community Betterment provides funding for economic development activities, the city’s Industrial Park, support for Community organizations or events such as Old Settlers, the Kansas Learning Center for Health, the Halstead Community Foundation, or other special projects the city might want to engage in for community support, improvements, or other betterment.

County-wide Sales Tax revenue in the annual amount of \$153,000 is transferred to the Sales Tax Revenue Fund, for distribution to Bond & Interest for the next annual payment on the Swimming Pool Bond and then the remainder, up to \$153,000, into the Capital Improvement Fund.

Community Betterment also houses a contingency fund/reserve line item that would be available to the city in times of crisis or disaster, which keeps with the city’s financial policies of maximizing budget authority, as well as other community investment programs such as the DRAGON Grant Program that started in 2018 for downtown properties and the sidewalk rehabilitation/repair program.

PERFORMANCE MEASURES met from 2023 Goals

1. All budgeted community donations and support made
2. Increase in sidewalk repair/rehab assistance requests from previous year
3. Industrial Park Rail Spur passed annual inspection and preventative maintenance performed
4. Increased support for the Old Settlers Festival and promotion

GOALS for 2024

1. Continue support for existing community events or institutions at 2023 levels
2. Increase promotion of city’s Sidewalk Rehabilitation Program to residents
3. Continue support for Harvey County Economic Development Council for county-wide economic development

		Actual 2022	Estimated 2023	Budget 2024
01-10-	EXPENDITURES			
0100	Old Settlers	\$ 8,000	\$ 10,000	\$ 10,000
0200	Kansas Learning Center for Health	10,000	10,000	10,000
0250	Historical Society Support	0	0	5,000
0300	Senior Center Support	0	0	5,000
0350	Neighbors Support	0	0	5,000
0400	Halstead Community Foundation	15,000	15,000	15,000
0500	Economic Development	18,509	18,000	18,000
0501	DRAGON Grant Program	38,600	40,000	50,000
0502	Distressed Properties	0	0	10,000
0869	Industrial Park Expenses	17,345	30,000	25,000
0870	Special Projects	25,535	15,000	25,000
0871	Drug & Alcohol Abuse Prevention	500	800	1,000
0872	Sidewalk Rehab Program	5,136	5,000	7,500
0873	Transfer to CIF	10,000	10,000	10,000
0876	Transfer to Sales Tax Rev/Add Sales Tax	153,000	153,000	153,000
0900	Disaster/Cash Reserve	0	0	475,000
TOTAL EXPENDITURES		\$301,625	\$306,800	\$824,500

General Fund – Street Lighting Expenditures

This expenditure allows for the provision of street lighting within the City of Halstead. Prior to 2004, Street Lighting was a separate tax levy supported fund but was moved into the General Fund to improve cash flow and management of city tax levy funds.

Monthly payments are made to Evergy (formerly Westar Energy) for electricity. Expenses have increased over the last several years, due to additional streetlights added in the city. The city, along with Evergy, tries to replace older streetlights with newer energy efficient streetlights whenever possible to help control these costs. The city also can place banners or decorations on these poles downtown under the agreement with Evergy to promote the city or increase community pride.

PERFORMANCE MEASURES met from 2023 Goals

1. All street light outages or issues reported to Evergy within 2 hours
2. Staff met with Evergy staff to discuss light options and future development

GOALS for 2024

1. Report street light outages to Evergy within two (2) hours of notice or received complaint
2. Work with Evergy to increase lighting in problem areas or along main sidewalk routes in city

		Actual 2022	Estimated 2023	Budget 2024
01-50-	EXPENDITURES			
0223	Payments to Evergy	\$ 44,918	\$ 46,000	\$ 50,000
0206	Misc Expenses	0	0	0
	<i>TOTAL EXPENDITURES</i>	\$44,918	\$46,000	\$50,000

General Fund – Cemetery Expenditures

The city operates and maintains a 21-acre cemetery and a limestone public mausoleum located at U.S. Highway 50 and K-89 approximately 2 miles north of the city.

Public Works, under supervision from the City Superintendent, is responsible for the maintenance and upkeep of the cemetery and mausoleum and are also responsible to see that all regulations in connection with the enclosure of lots and grave spaces and adornment of the cemetery are observed. The City Superintendent coordinates with the Cemetery Association on beautification projects for the cemetery.

The annual proceeds derived from sale of cemetery lots are disbursed 10% to the Cemetery Association for improvements, 20% to Cemetery Perpetual Care Fund, and 70% to the cemetery fund for operating expenses. In turn, any proceeds derived from the sale of mausoleum crypt spaces are disbursed 70% to the cemetery fund and 30% to the mausoleum endowment fund.

The amount in the Cemetery Perpetual Care Fund Certificate of Deposit at the current time is \$48,726. These funds are to be used in the future as needed to purchase land to expand the Cemetery.

In 2020 an additional line item for Professional Services was added when the Governing Body voted to contract mowing of city properties, including the cemetery.

PERFORMANCE MEASURES met from 2023 Goals

1. All cemetery signage replaced with new and updated signs
2. Mausoleum north wall power-washed and outdoor lighting upgraded

GOALS for 2024

1. Mark blocks and spaces in newer section of cemetery
2. Work with Cemetery Association on continued tree maintenance and new plantings

		Actual 2022	Estimated 2023	Budget 2024
01-60-	EXPENDITURES			
0101	Salaries	\$ 4,051	\$ 10,000	\$ 12,000
0210	Approp to Cemetery Assoc	0	0	0
0305	Maintenance/Repair-Other	1,560	1,270	2,500
0307	Maintenance/Repair-Equip	736	3,000	3,000
0504	Professional Services	19,410	25,000	35,000
0505	Utilities	971	1,500	2,000
0811	Transfer to Perpetual Care CD	3,120	2,540	2,500
0813	Other Charges (Miscellaneous)	789	500	1,000
0814	Motor Fuels & Lubricants	1,851	2,000	3,000
0815	Mausoleum-Operating/Repair	385	2,000	2,500
0817	General Supplies	4,874	4,000	5,000
0818	Transfer/City Equip Fund	5,000	5,000	5,000
0819	Repurchase of Lots	0	0	1,000
0820	Transfer to Cap. Improv. Plan	5,000	5,000	5,000
0821	Transfer to CEF for Mausoleum	2,000	2,000	5,000
	TOTAL EXPENDITURES	\$49,748	\$63,810	\$84,500

General Fund – Employee Benefits Expenditures

Under K.S.A. 12-16,102 municipalities can create and establish, by ordinance, an Employee Benefits Fund with a tax levy for the purpose of paying the employer’s share of any employee benefits such as workers’ compensation coverage, health insurance premiums, and KPERS contributions. The separate Employee Benefits fund was combined into the General Fund to improve cash flow and management for the city in 2004. Payments for wages or other direct compensation to employees is not permitted from this fund.

Employee Benefits does not provide KPERS or FICA for all employees, as the respective utility funds (Water, Gas, Wastewater, Refuse) provides a portion for city employees directly involved with those operations. Beginning in 2014, the total amount of all health insurance premiums has been paid from this fund, with transfers coming into the General Fund from other funds as needed. The increasing costs of health insurance premiums continue to be the largest line item in this fund. Preliminary estimates from the city’s health insurance consultant, Wise & Associates, indicate a 10-15% increase in insurance premiums is possible for 2022 although uncertainty on healthcare law changes at the national level may cause this to change further.

The city seeks to find plans that provide an adequate level of coverage with a reasonable deductible/co-insurance at a lower cost. The Health Reimbursement Account (HRA) assists employees with the co-insurance costs they might incur. In 2012, the city began handling the HRA reimbursements with assistance from Wise & Associates. Line items were added in Employee Benefits department as well as the Gas and Water funds for these reimbursements with the primary HRA costs being born first by the General Fund. In 2022 the city joined the KMIT Association Health Plan in an effort to reduce potential increases in health insurance.

The 2024 budget maintains the current employer/employee premium split 90%/10% respectively and maintains the funding level of the HRA plan.

PERFORMANCE MEASURES met from 2023 Goals

1. KMIT AHP premiums for next budget year reduced by 2%
2. Reduction in Worker’s Comp premiums from previous year and city awarded Gold Star award from KMIT
3. No change in the city’s unemployment modifier from previous year

GOALS for 2024

1. Maintain ability for city to fund existing insurance cost splits for employees
2. Work with all city departments to increase safety awareness and drive down work comp costs
3. Maintain city’s unemployment claim modifier to keep down unemployment insurance costs

		Actual 2022	Estimated 2023	Budget 2024
01-70-	EXPENDITURES			
0902	Employer FICA	\$ 78,029	\$ 81,000	\$ 95,000
0903	Employer KPERS	85,357	88,000	125,000
0904	Employer Contribution Health	438,448	475,000	575,000
0905	Employer Contribution Unemployment	1,439	2,000	2,500
0906	Employer Work Comp	35,799	25,780	40,000
0908	Halstead Housing Authority (HHA) KPERS	15,058	15,000	17,000
0909	HRA Expense	1,830	15,000	30,000
TOTAL EXPENDITURES		\$655,960	\$701,780	\$884,500

General Fund – Flood Control Maint. Expenditures

Halstead’s Flood Control Levee was completed in 1994 at a cost of \$11,000,000 with assistance from the U.S. Army Corps of Engineers (USACE). The 4-mile-long levee borders the city on the north and east sides along the southern bank of the Little Arkansas River. In 1999 a 1.7-mile-long walking path was constructed on top of a portion of the levee under a grant from the Kansas Department of Wildlife and Parks.

The separate Flood Control Maintenance fund was combined into the General Fund in 2004 with other tax levy funds such as street lighting and employee benefits. State law permits cities to levy taxes for the purpose of maintaining and operating flood control works. This statute also requires any city owning of flood control works to maintain and make necessary repairs.

The City of Halstead utilizes monies in this fund to maintain the levee under recommendations provided by the USACE from the annual levee inspection they perform. A portion of some Public Works employees are also paid out of this to reflect the time spent on maintenance of the flood control levee.

PERFORMANCE MEASURES met from 2023 Goals

1. No complaints received from Harvey County regarding Johnson Grass growth
2. Annual exercise and closing of city flood control gates performed
3. Annual inspection of levee from USACE passed with minimally acceptable rating

GOALS for 2024

1. Achieve a minimally acceptable or better rating from USACE annual inspection
2. Work with Harvey County Noxious Weeds department to control Johnson Grass patches on levee
3. Practice closing and exercise flood control gates once per year
4. Increase signage regarding levee being closed to vehicle traffic

		Actual 2022	Estimated 2023	Budget 2024
01-80-	EXPENDITURES			
0101	Salaries	\$ 14,714	\$ 15,000	\$ 15,000
0620	General Supplies	0	1,000	2,500
0621	Equipment/Repair	1,846	2,500	2,500
0622	Transfer to CEF	5,000	5,000	5,000
0623	Weed Control	5,974	6,000	7,500
0624	Fuels	1,458	2,500	5,000
0625	Transfer to CIF	5,000	5,000	5,000
TOTAL EXPENDITURES		\$33,992	37,000	\$42,500

Strategic Goals, Objectives, and Strategies

Citywide goals and objectives are reviewed, discussed, and updated annually by the Governing Body of the City of Halstead. The goals and objectives are summarized below in to five categories. This information is also found in further detail in the Planning and Goal Setting section beginning on page 23. These goals are intended to provide direction for City staff based on the Strategic Plan adopted by the Governing Body in 2019.

Goal # 1 Economic Development

Objective: Support a vibrant downtown business area that can meet the needs of the community and attract visitors

Objective: Focus on continued industrial and business recruitment with intentional focus on businesses that are sustainable and complimentary to existing businesses

Objective: Communicate the importance of supporting local business to the community

Goal # 2 Quality of Life

Objective: Modernize recreational assets and programming for more active community

Objective: Encourage residents' health and safety by improving and expanding sidewalks paths

Objective: Connect all community members to opportunities that contribute to the betterment of Halstead

Objective: Provide diverse community programming that appeals to residents and attracts individuals from neighboring communities

Goal # 3 Infrastructure

Objective: Increase safety along key routes for pedestrians and school children

Objective: Improve the first impressions of the community and make it more appealing for residents and potential residents

Goal # 4 Productive Use of Property

Objective: Push toward having all property in the City used in a manner that contributes to a vibrant community by minimizing vacant or dilapidated buildings

Objective: Strive for a safe and attractive community through enforcement of existing codes

Objective: Update, implement, and enforce city codes that are fair, balanced, and appropriate to serve the needs of our community

Goal # 5 Housing

Objective: Make quality housing available to fill anticipated housing demands

Objective: Provide opportunity for seniors seeking to downsize to stay in the community with convenient access to necessities such as food and healthcare

Objective: Promote the circulation of existing homes to fill the current shortage of entry level homes

CITY OF HALSTEAD, KANSAS

CAPITAL EXPENDITURES

Annual Budget
2024



"Clubhouse Remodel"

Photo Courtesy of Sam Eberly



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Capital Improvement Plan

Halstead defines capital expenditures as any significant physical acquisition, construction, engineering study, replacement, or improvement to a city department or service that costs over \$5,000 and has a useful life of at least 5 years. Capital expenditures are normally funded with cash, but debt may be used as needed. The Capital Improvement Plan (CIP) provides an overall capital expenditure prioritization and financing guide for the City of Halstead over a 5-year period. The plan is formed during the budget process based on identified needs from Department Heads, available financing, and City Council priorities. The City Equipment Purchase Plan is formed during the budget process based on identified equipment needs from Department Heads, available financing, and City Council priorities. The CIP and City Equipment Purchase Plan are living documents, and projects can change based on new priorities, needs, urgency, or available funding at any time.

CITY OF HALSTEAD Capital Improvement Plan 2023 - 2028

<u>Project Description</u>	<u>Estimated Project Costs</u> (including ancillary costs)	<u>Funding Source</u>	<u>Person/Department</u> with Primary Responsibility	<u>Estimated Implementation Date</u>
Existing Street Replacement and Repairs	\$3,000,000+	Capital Improvement/ Bonds/Grants?	City Manager/City Superintendent	2017 - Ongoing
WWTP Repair/Upgrades	\$1,500,000+	Wastewater Revenue/Reserves/ State Funds or Loans	City Manager/City Superintendent	2019 - Ongoing Currently working with consulting engineer
Main Street Extension 10th to Cedar Meadows Development	\$650,000	Capital Improvement Fund/Bonds	City Manager & City Engineer	Planning/Engineering 2021 Construction 2023
Cedar Meadows - 2nd Phase Main Street & Stutzman Cir.	\$650,000	Bonds/Special Assessment	City Manager & City Engineer	Planning/Engineering 2021 Construction 2023
Safe Routes to School Phase 1 Improvements	\$600,000	KDOT Transportation Alternatives Grant/Capital Improvement Fund	City Manager & Consultant (Lochner)	2021 - Ongoing
Riverside Park South Ball Diamond Complex Improvements	\$3,500,000	Additional Sales Tax/Capital Improvement Fund/Bonds/Grants	City Manager/ Parks & Rec Director	Preliminary Planning as of 2020 Project Construction TBD
Reserve/Secondary Water Tower (50,000 - 100,000 gal)	\$200,000	Water Revenue/Reserves	City Manager/City Superintendent	2023
Scout Park Upgrades including Cabin Renovation	\$500,000	Additional Sales Tax/Capital Improvement Fund/Bonds	City Manager/ Parks & Rec Director	2022-2023
Main Street Brick Street Repair/Streetscape	\$2,000,000+	Grants/Bonding	City Manager & City Engineer	2022-2026
Mausoleum Foundation Repairs	\$50,000	Capital Improvement Fund	City Manager/City Superintendent	2023
Community Center	\$500,000+	Additional Sales Tax, Grants, Fundraising	City Manager/ Parks & Rec Director	Potential Building/Site purchased 2016. Project on hold for evaluation as of 2018.

Yellow = ongoing capital projects

Capital Improvement Completed Projects

Newly completed projects since the last budget include additional capital street work across the city, the completion of 204 Main Street Project, rehabilitation and needed repairs to the swimming pool and water slide, and the completion of the remodel project for the Wedgewood Golf Course Clubhouse.

<u>Projects - Completed</u>	<u>Final Cost</u>	<u>Funding Source</u>	<u>Department</u>	<u>Completion Date</u>
Street Replacement/Repairs (since 2017)	\$1,422,523	Capital Improvement Fund - Streets	Streets	As of end 2021 (Ongoing Project)
204 Main Street Downtown Building Demolition/Repair	\$250,000	Capital Improvement Fund/Bonds/Grants	City Manager & City Attorney	2021
Swimming Pool - Rehab/Slide Repair	\$78,517	Capital Improvement Fund - Sales Tax	City Manager/ Parks & Rec Director	Completed 2021
Golf Course - Clubhouse Improvements	\$155,162	Capital Improvement Fund - Sales Tax	City Manager/ Golf Course Superintendent	Completed 2021
14th Street Extension	\$68,757	Capital Improvement Fund - Streets	Public Works & Utilities	Completed 2019
Riverside Park Improvements	\$27,808	Parks and Rec Special Projects - Capital Improvement Fund	Parks and Recreation	Completed 2018
Golf Course - Fairway and Cart Path/Parking Lot Improvements	\$59,552	Capital Improvement Fund - Sales Tax and Golf Equipment	Golf Course	Completed 2019
Big Diamond Improvements	\$253,203	Sales Tax & Donations	Parks and Recreation	Completed 2016
New Fire/EMS Station building	\$1,380,000	GO Bond	Fire/EMS	Completed 2011/2012
Swimming Pool Improvements	\$1,292,786	Sales Tax/GO Bond	Parks and Recreation	Completed 2009
New City Maintenance Shop	\$332,537	Capital Improvement Fund	Public Works & Utilities	Completed 2009

City Equipment Purchase Plan

Below is the schedule of in progress or anticipated city equipment purchases for the next five years.

City of Halstead Scheduled Capital Equipment Purchases 2023-2028										
(subject to change depending on overall city needs and financial situation)										
Department	Equipment	2023	2024	2025	2026	2027	2028	Total COST EST.	Estimated Life	Annual Transfer Request
All Departments	IT - Computers/Workstations	X	X	X	X	X	X	\$75,000	4-5 years (\$2500 each; approx. 6 per year)	\$15,000
City Hall	Computer Server/Back-up Solution			X				\$30,000	5-7 years	\$6,000
City Hall	Marquee/Electronic Sign	X						\$75,000	10-15 years	\$5,000
Police	Patrol, K9, Administrative Vehicles	X	X	X		X	X	\$225,000	5-7 years (\$55,000 each) *minus trade in value	\$22,500
Police	Portable 800 Radios Replace/Upgrade						X	\$22,500	10 years	\$2,250
Fire	Portable 800 Radios Replace/Upgrade	X	X	X	X	X	X	\$30,000	10 years (\$4,500 each year)	\$4,500
Fire	SCBA Packs/Bottles/RIT Packs	X	X	X				\$115,000	15 years (4 units @ \$30,000 per year)	\$7,200
Fire	Engine Replacement					X	X	\$350,000 (used) \$750,000 (new)	25 years	\$35,000
EMS	Portable 800 Radios Replace/Upgrade	X	X	X	X	X	X	\$25,000	10 years (\$5,000 each year)	\$5,000
EMS	Ambulance/Medical Transport (Replace Unit 22)		X					\$300,000	10 years	\$30,000
EMS	Cardiac Monitor (x2)			X				\$80,000	8 years (\$40,000 each)	\$10,000
Parks and Recreation	Tree Spade Attachment	X						\$9,000	15 years	\$600
Parks and Recreation	Blower and Broom Attachments	X						\$15,000	5-7 years	\$2,500
Parks and Recreation	Shade Structure Replacement (Ball Fields and Scout Park)			X				\$25,000	10-15 years	\$2,500
Parks and Recreation	Park Equipment Upgrades					X		\$50,000	15-20 years	\$5,000

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Wedgewood Golf	Ventrac/Sidewinder	X						\$50,000	10 years	\$5,000	
Wedgewood Golf	Rough Mower		X					\$30,000	7-10 years	\$4,500	
Wedgewood Golf	Golf Cart Fleet Replacement			X				\$200,000	7-10 years (\$7,000 each) *minus trade in value	\$20,000	
Wedgewood Golf	Tri-plex/Greens Mower				X			\$25,000 (used) \$50,000 (new)	5 years (used) 10 years (new)	\$3,500	
Wedgewood Golf	Fairway Mower					X		\$35,000 (used)	5-7 years	\$5,000	
Public Works	1 ton Utility Trucks	X		X		X		\$180,000	15 years (\$60,000 each) *minus trade in value	\$12,000	
Public Works	Backhoe		X					\$150,000	15 years	\$3,250	
Public Works	Shop Air Compressor		X					\$5,000	20+ years	\$500	
Public Works	Air Compressor			X				\$50,000	20+ years	\$1,500	
Public Works	Skid Loader					X		\$60,000	15 years	\$4,000	
								Total Equipment Needs =	\$2,636,500	Annual transfer request total based on plan =	\$212,300
											\$351,000 transfers to CEF in 2024 budget

Green = completed/purchased
Yellow = Pending purchase
Red = Postponed or delayed purchase

CITY OF HALSTEAD, KANSAS

STATISITIAL/ SUPPLEMENTAL INFORMATION

Annual Budget
2024



"Aerial View"

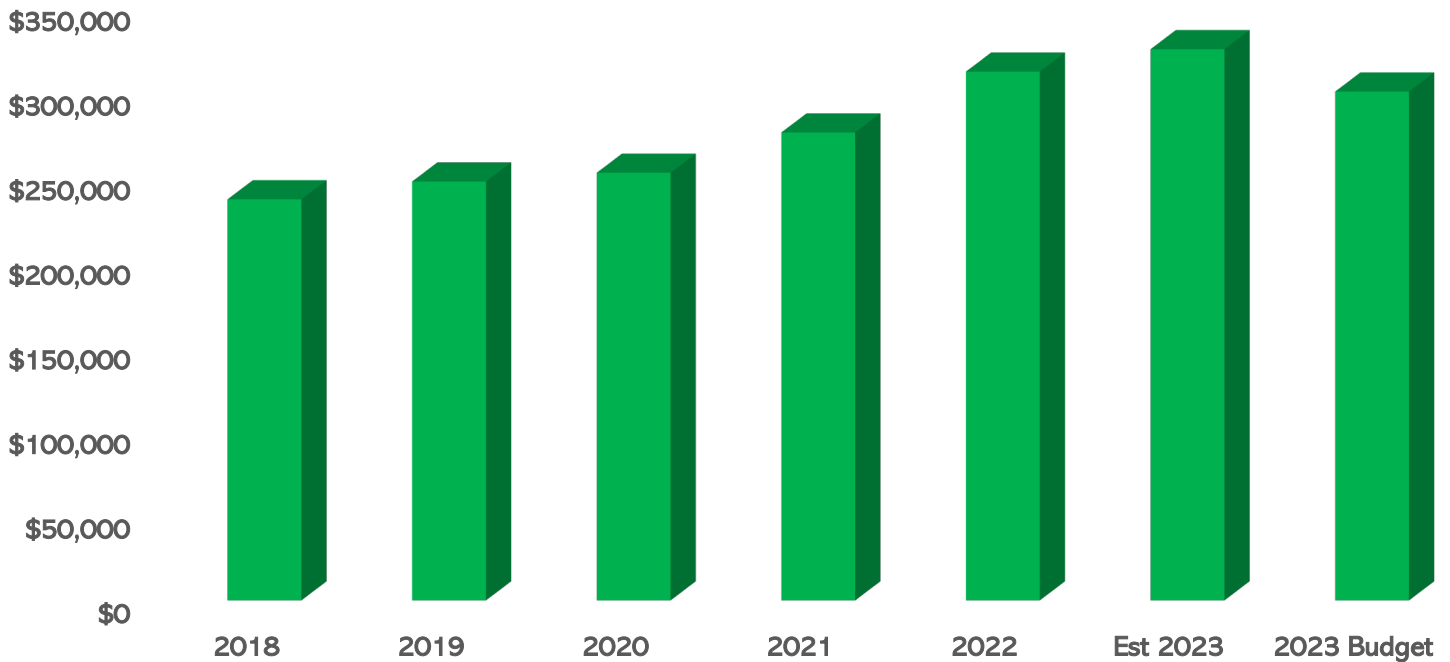
Photo Courtesy of Samantha Schmidt



Sales and Compensating Use Tax History and Graph

***Annual City Sales and Compensating Use Tax (first 1%) Comparison
(Last 5-year actuals, current budget estimate, and next budget projection)
2018 -- 2024***

YEAR	2018	2019	2020	2021	2022	Est. 2023	2024 Budget
Total	\$236,433	\$246,951	\$252,112	\$275,876	\$311,778	\$325,000	\$300,000



Statement of Indebtedness

The City's Statement of Indebtedness as of January 1, 2023

City of Halstead

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012 - Refunding	11/19/2012	10/1/2029	2.25	2,540,000	690,000	4/1 & 10/1	10/1	16,075	90,000	14,275	95,000
Series 2016 - Refunding	7/19/2016	10/1/2030	2.22	1,380,000	870,000	4/1 & 10/1	10/1	19,913	105,000	17,813	100,000
Series 2018 - Refunding	5/9/2018	9/1/2033	3.22	235,000	180,000	3/1 & 9/1	9/1	5,550	15,000	5,175	15,000
Total G.O. Bonds					1,740,000			41,538	210,000	37,263	210,000
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE - Wastewater 2 SRF	9/1/2007	3/1/2028	2.50	309,664	117,084	3/1 & 9/1	3/1 & 9/1	2,409	17,295	1,974	17,730
City Utility Low-Interest Loan	3/22/2021	3/1/2031	2.68	2,000,000	1,696,284	Monthly	Monthly	37,744	364,569	30,934	389,066
Total Other					1,813,368			40,153	381,864	32,908	406,796
Total Indebtedness					3,553,368			81,691	591,864	70,171	616,796

The City of Halstead also issued just over \$2,000,000 in General Obligation Temporary Notes for the next phase of the Cedar Meadows 2nd Addition development, the issue closing in July of 2023 which are not reflected above.

Major Taxpayers

Major Taxpayers

The following sets forth the 10 largest taxpayers in the City of Halstead for taxes levied in 2021 for collection in 2022:

TAXPAYER	ASSESSED VALUATION	TAX*
KANSAS GAS & ELECTRIC (EVERGY KANSAS SOUTH, INC)	\$807,652	\$143,231
LEGG COMPANY, INC	\$615,803	\$109,208
FARMERS CO-OP ELEVATOR CO	\$394,129	\$69,896
MARTIN MACHINE & WELDING INC	\$297,797	\$52,812
AZP REALTY LLC	\$279,506	\$49,476
JBL INC	\$256,713	\$45,526
HSPROPERTY LLC	\$233,974	\$41,494
HEARTLAND RENTALS LLC	\$243,621	\$40,411
LONNIE MARTIN INC	\$197,156	\$34,893
BNSF	\$195,598	\$34,688

* Represents taxes levied or assessed for previous year, not necessarily taxes that have been paid/collected to date

Source: Harvey County Clerk's Office

CITY OF HALSTEAD, KANSAS

GLOSSARY

Annual Budget
2024



"Scout Cabin"

Photo Courtesy of City of Halstead Staff



Accrual	The accumulation or increase of cash over time, e.g., payments for utilities or user fees
Ad valorem taxes	Taxes that are levied based on the estimated value of the property being taxed e.g., real estate and automobiles
Appraised Value	The market value of real property, personal property, and utilities as determined by the County Appraiser.
Assessed Valuation	The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a mathematical factor to the appraised value. That factor is determined by the property classification; residential real estate is assessed at 11.5%; commercial real estate is assessed at 25%.
Audit	An examination of the financial activities of an agency and the report based on such examination.
Balanced Budget	Kansas statute requires that the city adopt a balanced budget, this means that appropriations shall be limited to the total of estimated revenues and the unencumbered fund balances estimated to be available at the close of the current fiscal year.
Basis of Accounting	The accounting rules used to measure revenues and expenditures
Bonds	Process for the long-term borrowing of funds. Bonds are used to finance large capital projects. Lenders, the purchasers of bonds, are repaid the principal amount in annual installments and accrued interest semi-annually.
Budget	A financial plan of operation which includes an estimate of proposed revenues and expenditures for a fiscal year. A formal budget constitutes a legal spending limit for local governments in Kansas and provides a level of control for most government activities.

Budget Adoption	A formal process by which the budget is approved by the governing body and property tax levy and expenditure limits are set.
Budget Amendment	The legal means by which an adopted budget may be increased. The budget may only be increased with revenues other than property taxes. The amendment process follows similar steps as the budget adoption.
Capital Expenditure	Halstead defines capital expenditures as any significant physical acquisition, construction, engineering study, replacement, or improvement to a city department or service that costs over \$5,000 and has a useful life of at least 5 years. Capital expenditures are normally funded with cash, but debt may be used as needed.
Capital Improvement Plan	A long-term plan to align resources with needed capital expenditures. Also known as the CIP.
Capital Outlay	Different than capital expenditures. Typically, they are lower value items that have a long useful life or are expenditures for the maintenance of capital assets.
Commodities	Supplies required by the City to perform the services to its citizens.
Consolidated Mill (Tax) Rate	The total levy rate in dollars the property owner must pay for every \$1,000.00 of taxable valuation that includes levies from the community school district, city, county, state, and special districts.
Contingency	A budgetary reserve set aside for emergencies or unforeseen expenditures.
Council	Elected official of a city who set the general policies under which the city operates. Halstead has a five-member council.
Debt Service	The annual payments required to support debt issues, including interest and principal.

Debt Limitation	By state constitution, requires that no city may become indebted in an amount exceeding 30% of the actual value of taxable property within its jurisdiction. This applies to certain general obligation indebtedness, which is backed by the full taxing power of the city.
Equipment Expenditure	Halstead defines equipment expenditures as any physical acquisition of equipment for city operations that costs over \$2,500 and has a useful life of at least 4 years. Equipment expenditures are normally funded with cash, but debt may be used as needed.
Fiscal Year	January 1 to December 31 (calendar year)
Full Time Equivalent (FTE)	The unit of measurement for personal services with the standard 40-hour work week over on year equal to 1.0 FTE.
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, and/or limitations.
Fund Accounting	Accounts of the City organized based on funds; each of which is considered a separate accounting entity.
GAAP	<u>General Accepted Accounting Principles</u> are the rules for governmental accounting as established by the Governmental Accounting Standards Board (GASB). The City opts out of GAAP rules each year and instead adheres to the Kansas statutory basis financial statements.
GASB	<u>Governmental Accounting Standards Board</u> is the authoritative body that establishes the accounting principles and rules for governmental entities.

General Obligation (GO) Bonds

Debt instruments sold by the City to obtain funds to be used for long-term capital improvement projects. The City uses Standard & Poor's Ratings Service to rate the bonds for sale through public bidding. These bonds are generally guaranteed by the City's full faith and credit and are typically repaid with property taxes but can be repaid with other sources of revenue.

GFOA

Government Finance Officers Association

Governmental Fund Types

Enterprise Fund: funds that are self-supporting or have dedicated revenue streams from the sale of goods or services to the public for a fee.

General Fund: the chief operating fund and is used to account for all tax receipts and other receipts that do not have to be reported by law or contractual agreement in some other fund. This fund is used to pay the entire general operating disbursements, fixed charges, and capital improvement costs that are not paid through other funds.

Special Revenue Funds: funds utilized to account for receipts derived from specific sources that are usually required by law or regulation to be accounted for in separate funds, such as the road use fund, tax increment financing fund, and the drug seizure/forfeiture fund.

Debt Service Fund: used to report accumulations of resources to meet current and future long-term debt service requirements such as capital lease obligations, bond principal, interest, and related costs.

Capital Projects Funds: utilized to record resources for the acquisition and construction of major capital facilities

Governing Body

Elected officials for the City of Halstead including the City Council and Mayor

Kansas Cash Basis Accounting

An accounting basis that measures revenues and expenditures by cash flow. Revenues are recorded when cash is received, and expenditures are recorded when the expenditure has been incurred or committed

to even thought it may not yet be paid.
Kansas Cash Basis Accounting is the basis that the City prepares and files its budget and the comprehensive annual financial report (CAFR)

KPERS	K ansas P ublic E mployees R etirement S ystem is the pension system that covers all full-time employees per state statute.
Mill (Tax) Rate	Levy rate in dollars the property owner must pay for every \$1,000.00 of taxable valuation.
Reserve Transfers	Budget term to describe financial flows between a budgeted fund and an unbudgeted fund. Reserve transfers are shown as revenues and expenditures in the budgeted funds.
RNR	R evue N eutral R ate as defined by Kansas State Statutes. The RNR is defined as a taxing entity budgeting for the exact same amount of dollars of property taxes as they did in the previous budget year. If an entity will exceed the RNR, they must hold an additional public hearing for their budget.
Special Assessments	Costs for specific public improvements assessed against benefited properties, including streets, sidewalks, sewers. etc. and to be repaid with the collection of those assessments.
State Budget Forms	State mandated forms mandated budget forms that must be prepared, certified, and submitted to the Harvey County Clerk's Office by dates as prescribed by state statute.
Tax (Mill) Rate	Levy rate in dollars the property owner must pay for every \$1,000.00 of taxable valuation.

Taxable Valuation

Property valuation cities may collect ad valorem taxes on. The City's tax (mill) rate is applied to this valuation to determine its property tax revenue. Property values are determined by the Harvey County Appraiser and the State of Kansas.

Unbudgeted Funds

Funds that the State of Kansas does not require budgets to be certified as a part of the City's annual budget. Unbudgeted Funds include Capital Project Funds and the Halstead Land Bank.

WWTP

Acronym for the city's Wastewater Treatment Plant



"Santa Claus Coming to Town" – courtesy of City of Halstead Staff

CITY OF HALSTEAD, KANSAS

APPENDIX

Annual Budget
2024



"Gazebo"

Photo Courtesy of City of Halstead Staff



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2024

CERTIFICATE

To the Clerk of Harvey County, State of Kansas

We, the undersigned, officers of

City of Halstead

- 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 2024; and
 (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

		2024 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:		Page No.		
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		6		
Fund	K.S.A.			
General	12-101a	7	4,642,250	966,961
Debt Service	10-113	8	435,000	139,939
Library	12-1220	8	168,500	85,059
Special Liability	75-6110	9	140,000	81,303
		9		
Special Highway		10	80,311	
Special Parks & Recreation		10	1,495	
Storm Water		11	49,080	
Refuse		11	164,582	
VIN Inspection		12	58,928	
Sales Tax Revenue		12	153,000	
Water		13	1,037,434	
Wastewater		14	484,071	
Gas		15	2,646,047	
Non-Budgeted Funds-A		16		
Non-Budgeted Funds-B		17		
Totals		xxxxxx	10,060,698	1,273,262
Budget Hearing Notice		18		County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18		
RNR Hearing Notice				
Neighborhood Revitalization		19		Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 69.742


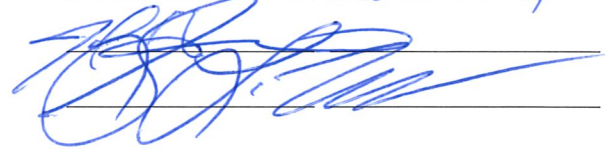

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2023

County Clerk

Governing Body

CPA Summary

City of Halstead

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	900,009	118,607	1,956	377	9,280	1,338
Debt Service	133,560	17,601	290	56	1,377	199
Library	79,919	10,532	174	34	824	119
Special Liability	73,375	9,670	160	31	757	109
TOTAL	1,186,863	156,410	2,580	498	12,238	1,765

County Treas Motor Vehicle Estimate	<u>156,410</u>					
County Treas Recreational Vehicle Estimate		<u>2,580</u>				
County Treas 16/20M Vehicle Estimate			<u>498</u>			
County Treas Commercial Vehicle Tax Estimate				<u>12,238</u>		
County Treas Watercraft Tax Estimate					<u>1,765</u>	

Motor Vehicle Factor	<u>0.13178</u>					
Recreational Vehicle Factor		<u>0.00217</u>				
16/20M Vehicle Factor			<u>0.00042</u>			
Commercial Vehicle Factor				<u>0.01031</u>		
Watercraft Factor					<u>0.00149</u>	

City of Halstead

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Gen Fund-Admin	City Equipment Fund	2,000	2,000	5,000	12-1,117
Gen Fund-Police	City Equipment Fund	25,000	25,000	30,000	12-1,117
Gen Fund-Fire	City Equipment Fund	50,000	50,000	50,000	12-1,117
Gen Fund-EMS	City Equipment Fund	55,000	60,000	75,000	12-1,117
Gen Fund-Parks	City Equipment Fund	10,000	10,000	10,000	12-1,117
Gen Fund-Golf	City Equipment Fund	25,000	25,000	30,000	12-1,117
Gen Fund-Cemetery (2)	City Equipment Fund	7,000	7,000	10,000	12-1,117
Gen Fund-Flood Control	City Equipment Fund	5,000	5,000	5,000	12-1,117
Gen Fund-City Hall	Capital Improvement Fund	5,000	5,000	5,000	12-1,118
Gen Fund-Streets	Capital Improvement Fund	250,000	350,000	500,000	12-1,118
Gen Fund-Parks	Capital Improvement Fund	10,000	10,000	10,000	12-1,118
Gen Fund-Golf	Capital Improvement Fund	5,000	5,000	5,000	12-1,118
Gen Fund-Community	Capital Improvement Fund	10,000	10,000	10,000	12-1,118
Gen Fund-Cemetery	Capital Improvement Fund	5,000	5,000	5,000	12-1,118
Gen Fund-Flood Control	Capital Improvement Fund	5,000	5,000	5,000	12-1,118
Gen Fund-Community	Sales Tax Revenue	153,000	153,000	153,000	12-1,118&12-197
Gen Fund-Cemetery	Cemetery Perpetual Care	3,120	2,540	2,500	Ordinance #860
Special Parks & Rec	City Equipment Fund	2,000	1,000	1,000	12-1,117
Water	Water/Wastewater Reserve	90,000	90,000	90,000	12-825d
Water	City Equipment Fund	120,000	75,000	75,000	12-1,117
Water	Capital Improvement Fund	50,000	75,000	75,000	12-1,118
Water	General Fund (2)	175,000	175,000	175,000	12-825d
Storm Water	Storm Water Reserve	18,000	18,000	18,000	12-825d
Storm Water	City Equipment Fund	2,500	2,500	5,000	12-1,117
Wastewater	Water/Wastewater Reserve	96,000	96,000	96,000	12-825d
Wastewater	City Equipment Fund	10,000	10,000	10,000	12-1,117
Wastewater	Capital Improvement Fund	10,000	10,000	10,000	12-1,118
Wastewater	General Fund	25,000	25,000	25,000	12-825d
Gas	Gas Reserve	150,000	90,000	60,000	12-825d
Gas	City Equipment Fund	75,000	75,000	50,000	12-1,117
Gas	Capital Improvement Fund	75,000	75,000	50,000	12-1,118
Gas	General Fund (2)	275,000	275,000	275,000	12-825d
Refuse	Capital Improvement Fund	20,000	20,000	10,000	12-1,118
Sales Tax Revenue	Bond & Interest	108,125	108,125	108,125	12-197
Sales Tax Revenue	Capital Improvement Fund	44,875	44,875	44,875	12-197
	Totals	1,971,620	1,995,040	2,088,500	
	Adjustments*				
	Adjusted Totals	1,971,620	1,995,040	2,088,500	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Halstead

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012 - Refunding	11/19/2012	10/1/2029	2.25	2,540,000	690,000	4/1 & 10/1	10/1	16,075	90,000	14,275	95,000
Series 2016 - Refunding	7/19/2016	10/1/2030	2.22	1,380,000	870,000	4/1 & 10/1	10/1	19,913	105,000	17,813	100,000
Series 2018 - Refunding	5/9/2018	9/1/2033	3.22	235,000	180,000	3/1 & 9/1	9/1	5,550	15,000	5,175	15,000
Total G.O. Bonds					1,740,000			41,538	210,000	37,263	210,000
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE - Wastewater 2 SRF	9/1/2007	3/1/2028	2.50	309,664	117,084	3/1 & 9/1	3/1 & 9/1	2,409	17,295	1,974	17,730
City Utility Low-Interest Loan	3/22/2021	3/1/2031	2.68	2,000,000	1,696,284	Monthly	Monthly	37,744	364,569	30,934	389,066
Total Other					1,813,368			40,153	381,864	32,908	406,796
Total Indebtedness					3,553,368			81,691	591,864	70,171	616,796

City of Halstead

2024

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, 2023	Payments Due 2023	Payments Due 2024
None							
Totals					0	0	0

*****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: 2024

Library found in: City of Halstead
Harvey County

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 <u>2023</u>	Proposed Year <u>2024</u>
Ad Valorem Tax	\$78,321	\$85,059
Delinquent Tax	\$671	\$500
Motor Vehicle Tax	\$11,311	\$10,532
Recreational Vehicle Tax	\$862	\$174
16/20M Vehicle Tax	\$0	\$34
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$91,165	\$96,299
Difference in Total Taxes:	\$5,134	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$15,739,996	\$17,018,863
Did Assessed Valuation Decrease?	No	
Levy Rate	5.078	4.998
Difference in Levy Rate:	(0.080)	
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.

City of Halstead

2024

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration and Finance			
Personnel	76,893	90,000	95,000
Contractual	61,006	54,537	67,000
Commodities	27,342	26,500	31,500
Transfer to City Equipment Fund	2,000	2,000	5,000
Miscellaneous	4,185	2,500	5,000
Total	171,426	175,537	203,500
Court and Legal			
Personnel	26,143	27,000	27,500
Contractual	10,859	14,000	19,500
Commodities	5,762	7,250	10,750
Miscellaneous	77	2,000	1,500
Total	42,841	50,250	59,250
Police			
Personnel	319,841	330,000	370,000
Contractual	4,651	7,500	8,000
Commodities	45,496	48,500	52,000
Transfer to City Equipment Fund	25,000	25,000	30,000
Miscellaneous	506	300	500
Total	395,494	411,300	460,500
EMS/Fire			
Personnel	395,563	400,000	459,000
Contractual	7,452	9,500	10,000
Commodities	76,071	101,000	116,000
Transfer to City Equipment Fund (2)	105,000	110,000	125,000
Miscellaneous	2,441	3,500	5,500
Total	586,527	624,000	715,500
Streets			
Personnel	21,238	25,000	30,000
Contractual	13,775	16,500	17,000
Commodities	16,862	27,500	49,500
Transfer to Capital Improvement Fund	250,000	350,000	500,000
Miscellaneous	5,655	5,000	5,000
Total	307,530	424,000	601,500
Parks/Recreation			
Personnel	98,691	110,000	130,000
Contractual	10,050	15,000	17,000
Commodities	71,718	87,500	120,000
Transfer to Capital Improvement Fund	10,000	10,000	10,000
Transfer to City Equipment Fund	10,000	10,000	10,000
Miscellaneous	5,941	2,000	3,000
Total	206,400	234,500	290,000
Golf			
Personnel	130,367	145,000	160,000
Commodities	92,234	106,500	107,000
Transfer to City Equipment Fund	25,000	25,000	30,000
Transfer to Capital Improvement Fund	5,000	5,000	5,000
Miscellaneous	823	1,000	1,000
Total	253,424	282,500	303,000
Employee Benefits			
Benefit Expenses	440,278	490,000	605,000
Contractual	200,624	196,780	262,500
Reimbursable Expenses	15,058	15,000	17,000
Total	655,960	701,780	884,500
Page Total	2,619,602	2,903,867	3,517,750

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

City of Halstead

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	98,525	122,311	150,231
Receipts:			
Ad Valorem Tax	120,071	130,889	xxxxxxxxxxxxxxxx
Delinquent Tax	994	1,015	1,000
Motor Vehicle Tax	17,838	17,480	17,601
Recreational Vehicle Tax	1,387	1,394	290
16/20M Vehicle Tax			56
Commercial Vehicle Tax			1,377
Watercraft Tax			199
Special Assessments	21,476	21,000	20,000
Transfer from Sales Tax Revenue Fund	108,125	108,125	108,125
Neighborhood Revitalization Rebate	-542	-446	-338
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	269,349	279,457	148,310
Resources Available:	367,874	401,768	298,541
Expenditures:			
Bond Principal	200,000	210,000	210,000
Bond Interest	45,563	41,537	40,000
Issuance/Refunding Expenses	0	0	0
Cash Basis Reserve (2024 column)	0	0	185,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	245,563	251,537	435,000
Unencumbered Cash Balance Dec 31	122,311	150,231	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	370,600	401,537	435,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	435,000
		Tax Required	136,459
		Delinquent Comp Rate: 2.6%	3,480
		Amount of 2023 Ad Valorem Tax	139,939

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	1,149	8,033	6,579
Receipts:			
Ad Valorem Tax	77,703	78,321	xxxxxxxxxxxxxxxx
Delinquent Tax	691	671	500
Motor Vehicle Tax	11,438	11,311	10,532
Recreational Vehicle Tax	893	862	174
16/20M Vehicle Tax			34
Commercial Vehicle Tax			824
Watercraft Tax			119
Reimbursements	52,607	59,000	67,000
Neighborhood Revitalization Rebate	-350	-267	-206
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	142,982	149,898	78,977
Resources Available:	144,131	157,931	85,556
Expenditures:			
Appropriation to Library Board	80,000	90,000	98,000
Personnel	56,098	59,000	67,000
Miscellaneous	0	2,352	3,500
Does miscellaneous exceed 10% of Total I			
Total Expenditures	136,098	151,352	168,500
Unencumbered Cash Balance Dec 31	8,033	6,579	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	161,000	160,000	168,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	168,500
		Tax Required	82,944
		Delinquent Comp Rate: 2.6%	2,115
		Amount of 2023 Ad Valorem Tax	85,059

CPA Summary

City of Halstead

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Liability	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	30,111	38,493	49,939
Receipts:			
Ad Valorem Tax	59,352	71,908	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	321	452	250
Motor Vehicle Tax	8,333	8,641	9,670
Recreational Vehicle Tax	644	690	160
16/20M Vehicle Tax			31
Commercial Vehicle Tax			757
Watercraft Tax			109
Reimbursements	0	0	0
Neighborhood Revitalization Rebate	-268	-245	-197
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	68,382	81,446	10,780
Resources Available:	98,493	119,939	60,719
Expenditures:			
Insurance	60,000	70,000	90,000
Cash Basis Reserve	0	0	50,000
Cash Forward (2024 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	60,000	70,000	140,000
Unencumbered Cash Balance Dec 31	38,493	49,939	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	100,000	120,000	140,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	140,000
		Tax Required	79,281
Delinquent Comp Rate:	2.6%		2,022
	Amount of 2023 Ad Valorem Tax		81,303

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	2.6%		0
	Amount of 2023 Ad Valorem Tax		0

CPA Summary

City of Halstead

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	83,474	35,441	25,081
Receipts:			
State of Kansas Gas Tax	56,735	55,640	55,230
County Transfers Gas	0	0	0
Reimbursements	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	56,735	55,640	55,230
Resources Available:	140,209	91,081	80,311
Expenditures:			
Contactual Services	98,275	62,000	62,500
Commodities	6,493	4,000	7,000
Capital Outlay	0	0	10,811
Cash Forward (2024 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	104,768	66,000	80,311
Unencumbered Cash Balance Dec 31	35,441	25,081	0
2022/2023/2024 Budget Authority Amount	127,920	87,614	80,311

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	1,238	375	495
Receipts:			
Local Alcoholic Liquor Tax	1,137	1,120	1,000
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,137	1,120	1,000
Resources Available:	2,375	1,495	1,495
Expenditures:			
Playground Equipment	0	0	495
Transfer to City Equipment Fund	2,000	1,000	1,000
Cash Forward (2024 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,000	1,000	1,495
Unencumbered Cash Balance Dec 31	375	495	0
2022/2023/2024 Budget Authority Amount	2,033	1,472	1,495

CPA Summary

City of Halstead

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Storm Water	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	29,246	27,380	27,480
Receipts:			
User Fees	21,549	21,600	21,600
Reimbursements	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	21,549	21,600	21,600
Resources Available:	50,795	48,980	49,080
Expenditures:			
Contractual Services	60	0	5,000
Commodities	355	1,000	12,000
Capital Reserve	0	0	9,080
Transfer to City Equipment Fund	5,000	2,500	5,000
Transfer to Storm Water Reserve	18,000	18,000	18,000
Cash Forward (2024 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	23,415	21,500	49,080
Unencumbered Cash Balance Dec 31	27,380	27,480	0
2022/2023/2024 Budget Authority Amount	43,155	43,446	49,080

Adopted Budget

Refuse	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	54,375	44,782	34,082
Receipts:			
Solid Waste Fees	149,386	140,000	130,500
Reimbursements	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	149,386	140,000	130,500
Resources Available:	203,761	184,782	164,582
Expenditures:			
Contractual Services	124,436	110,000	110,000
Commodities	0	0	7,000
Personnel	9,276	15,700	18,300
Capital Reserve	0	0	11,782
Transfer to Capital Improvement Fund	20,000	20,000	10,000
Cash Forward (2024 column)			
Miscellaneous	5,267	5,000	7,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	158,979	150,700	164,582
Unencumbered Cash Balance Dec 31	44,782	34,082	0
2022/2023/2024 Budget Authority Amount	196,925	166,875	164,582

CPA Summary

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City of Halstead

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget VIN Inspection	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	42,341	37,928	28,928
Receipts:			
VIN Inspection Fees	26,900	30,000	30,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	26,900	30,000	30,000
Resources Available:	69,241	67,928	58,928
Expenditures:			
VIN fees remitted to State	3,500	3,500	4,000
Police Special Projects	27,813	35,000	53,928
Cash Forward (2024 column)			
Miscellaneous	0	500	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	31,313	39,000	58,928
Unencumbered Cash Balance Dec 31	37,928	28,928	0
2022/2023/2024 Budget Authority Amount	55,163	61,341	58,928

Adopted Budget

Sales Tax Revenue	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer from GF/Community Betterment	153,000	153,000	153,000
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	153,000	153,000	153,000
Resources Available:	153,000	153,000	153,000
Expenditures:			
Transfer to Bond & Interest	108,125	108,125	108,125
Transfer to Capital Improvement	44,875	44,875	44,875
Cash Forward (2024 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	153,000	153,000	153,000
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	153,000	153,000	153,000

CPA Summary

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City of Halstead

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	253,274	330,452	221,054
Receipts:			
Sales	906,669	750,229	813,880
Reimbursements	1,300	650	0
State Water Fees	1,779	2,000	2,500
Miscellaneous	24,646	14,223	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	934,394	767,102	816,380
Resources Available:	1,187,668	1,097,554	1,037,434
Expenditures:			
Personnel	193,838	202,000	227,500
Contractual	32,357	36,000	40,000
Commodities	73,504	97,500	125,000
Water Purchases and Treatment	111,051	120,000	125,000
State Water Fees	3,079	3,500	4,000
Transfer to Deprec/Replacement Reserve	90,000	90,000	90,000
Transfer to City Equipment Fund	120,000	75,000	75,000
Transfer to Capital Improvement Fund	50,000	75,000	75,000
Transfers to General Fund (2)	175,000	175,000	175,000
Capital Outlay	0	0	95,934
Cash Forward (2024 column)			
Miscellaneous	8,387	2,500	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	857,216	876,500	1,037,434
Unencumbered Cash Balance Dec 31	330,452	221,054	0
2022/2023/2024 Budget Authority Amount	950,537	973,794	1,037,434

CPA Summary

City of Halstead

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Wastewater	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	80,686	85,726	74,071
Receipts:			
User Fees	390,599	400,000	410,000
Reimbursements	0	0	0
Miscellaneous	225	50	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	390,824	400,050	410,000
Resources Available:	471,510	485,776	484,071
Expenditures:			
Personnel	95,578	113,000	144,000
Contractual	25,262	35,000	40,000
Commodities	95,790	97,000	123,500
KDHE Loan Payments	19,704	19,705	19,705
Transfer to Replacement Reserve	96,000	96,000	96,000
Transfer to City Equipment Fund	10,000	10,000	10,000
Transfer to Capital Improvement Fund	10,000	10,000	10,000
Transfer to General Fund	25,000	25,000	25,000
Capital Outlay	0	0	8,366
Cash Forward (2024 column)			
Miscellaneous	8,450	6,000	7,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	385,784	411,705	484,071
Unencumbered Cash Balance Dec 31	85,726	74,071	0
2022/2023/2024 Budget Authority Amount	457,571	456,771	484,071

CPA Summary

City of Halstead

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Gas	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	903,860	877,536	447,047
Receipts:			
Sales	2,109,007	1,900,000	1,942,500
Fees	1,806	0	1,500
Reimbursements	1,438	150	0
Sales Tax	34,528	45,000	55,000
Feb '21 Winter Storm Pay Plans	458,396	205,000	200,000
Miscellaneous	27,973	15,361	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,633,148	2,165,511	2,199,000
Resources Available:	3,537,008	3,043,047	2,646,047
Expenditures:			
Personnel	164,278	175,000	211,500
Contractual	35,382	40,000	50,000
Commodities	50,454	76,000	111,000
Gas Purchases, Transportation, Fees	1,586,326	1,320,000	1,325,000
Sales Tax	38,142	45,000	55,000
State Low Interest Utility Loan Payments	207,759	420,000	420,000
Transfer to Gas Reserve	150,000	90,000	60,000
Transfer to City Equipment Fund	75,000	75,000	50,000
Transfer to Capital Improvement Fund	75,000	75,000	50,000
Transfer to General Fund (2)	275,000	275,000	275,000
Capital Outlay	0	0	31,047
Cash Forward (2024 column)			
Miscellaneous	2,131	5,000	7,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,659,472	2,596,000	2,646,047
Unencumbered Cash Balance Dec 31	877,536	447,047	0
2022/2023/2024 Budget Authority Amount	3,345,360	2,747,937	2,646,047

CPA Summary

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NON-BUDGETED FUNDS (A)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-A

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

City Equipment Fund		Capital Improvement Fund		Gas Reserve		Water/Wastewater Reserve		Storm Water Reserve		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	690,769	Cash Balance Jan 1	705,964	Cash Balance Jan 1	340,500	Cash Balance Jan 1	665,122	Cash Balance Jan 1	50,000	2,452,355

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Budgeted Transfers	415,667	Budgeted Transfers	489,875	Budgeted Transfers	150,000	Budgeted Transfers	186,000	Budgeted Transfers	18,000	
Memorial/Other	11,943	Reimbursement/Other	1,882							
Grant Revenue	0	Grant Revenue	0							
Total Receipts	427,610	Total Receipts	491,757	Total Receipts	150,000	Total Receipts	186,000	Total Receipts	18,000	1,273,367
Resources Available:	1,118,379	Resources Available:	1,197,721	Resources Available:	490,500	Resources Available:	851,122	Resources Available:	68,000	3,725,722

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment Purch/Repair	242,310	Quality of Life Projects	32,418	Gas Projects	36,858	Water/Sewer Projects	0	Storm Water Projects	0	
Memorial/Other	7,823	Capital Projects	31,521							
Grant Expenses	7,792	Street Projects	85,000							
		Grant Expenses	852							
Total Expenditures	257,925	Total Expenditures	149,791	Total Expenditures	36,858	Total Expenditures	0	Total Expenditures	0	444,574
Cash Balance Dec 31	860,454	Cash Balance Dec 31	1,047,930	Cash Balance Dec 31	453,642	Cash Balance Dec 31	851,122	Cash Balance Dec 31	68,000	3,281,148 **
										3,281,148 **

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Asset Forfeiture		Cemetery Perpetual Care		Halstead Land Bank		ARPA Funds		Opioid Settlement Fund		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Dec 31	2,480	Cash Balance Dec 31	45,515	Cash Balance Dec 31	10,000	Cash Balance Dec 31	155,738	Cash Balance Dec 31	0	213,733
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Forfeiture Revenue	250	Cemetery Revenues	3,120	Transfer from City	0	NEU Funds	155,737	Funds from State	498	
		Interest	150	Sale of Property	62					
Total Receipts	250	Total Receipts	3270	Total Receipts	62	Total Receipts	155737	Total Receipts	498	159,817
Resources Available:	2,730	Resources Available:	48,785	Resources Available:	10,062	Resources Available:	311,475	Resources Available:	498	373,550
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Forfeiture Expenses	2,685	Appropriation to Cemetery	59	Land Bank Expenses	0	ARPA Projects	0	Mitgation Expenses	0	
Total Expenditures	2,685	Total Expenditures	59	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,744
Cash Balance Dec 31	45	Cash Balance Dec 31	48,726	Cash Balance Dec 31	10,062	Cash Balance Dec 31	311,475	Cash Balance Dec 31	498	370,806 **
										370,806 **

** Note: These two block figures should agree.

CPA Summary

(Published in the *Harvey County Now* on August 31, 2023)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Halstead

will meet on September 11, 2023 at 7:00 PM at City Council Room, City Hall (303 Main St, Halstead, KS) 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 or at www.halsteadks.com and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*	
General	3,125,344	58.826	3,455,412	57.180	4,642,250	966,961	56.817	
Debt Service	245,563	8.434	251,537	8.486	435,000	139,939	8.223	
Library	136,098	5.458	151,352	5.078	168,500	85,059	4.998	
Special Liability	60,000	4.169	70,000	4.662	140,000	81,303	4.777	
Special Highway	104,768		66,000		80,311			
Special Parks & Recreation	2,000		1,000		1,495			
Storm Water	23,415		21,500		49,080			
Refuse	158,979		150,700		164,582			
VIN Inspection	31,313		39,000		58,928			
Sales Tax Revenue	153,000		153,000		153,000			
Water	857,216		876,500		1,037,434			
Wastewater	385,784		411,705		484,071			
Gas	2,659,472		2,596,000		2,646,047			
Non-Budgeted Funds-A	444,574							
Non-Budgeted Funds-B	2,744							
Totals	8,390,270	76.887	8,243,706	75.406	10,060,698	1,273,262	74.815	
<i>Revenue Neutral Rate**</i>								<i>69.742</i>
Less: Transfers	1,971,620		1,995,040		2,088,500			
Net Expenditure	6,418,650		6,248,666		7,972,198			
Total Tax Levied	1,131,907		1,186,863		xxxxxxxxxxxxxxxxxxx			
Assessed Valuation	14,722,079		15,739,996		17,018,863			
Outstanding Indebtedness, January 1,	2021		2022		2023			
G.O. Bonds	2,140,000		1,940,000		1,740,000			
Revenue Bonds	0		0		0			
Other	133,995		2,033,522		1,813,368			
Lease Purchase Principal	0		0		0			
Total	2,273,995		3,973,522		3,553,368			

*Tax rates are expressed in mills
** Revenue Neutral Rate as defined by KSA 79-2988

Ethan Reimer
Official Title: City Manager

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	945,512	55.557	2,291
Debt Service	139,592	8.202	338
Library	84,848	4.986	206
Special Liability	81,101	4.765	197
TOTAL	1,251,053	73.510	3,032

2023 July 1 Valuation: 17,018,863

Valuation Factor: 17,018.863

Neighborhood Revitalization Subj to Rebate: 41,241

Neighborhood Revitalization factor: 41.241

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

CITY OF HALSTEAD, KANSAS

PHOTO CREDITS

Annual Budget
2024



"City Hall"

Photo Courtesy of
City of Halstead Staff



CITY OF HALSTEAD

PHOTO CREDITS

(in order of appearance)

<i>"Downtown Halstead"</i>	Raylee Washabaugh
<i>"Welcome Sign"</i>	City of Halstead Staff
<i>"Governing Body Headshots"</i>	City of Halstead Staff
<i>"Swinging Bridge"</i>	Lilly Detweiler
<i>"Halstead Houses"</i>	J.R. Hatfield
<i>"Map of Halstead"</i>	Google
<i>"Community Events"</i>	City of Halstead Staff
<i>"Halstead Falls and . . ."</i>	Barbara Adams
<i>"Hydrant Flush"</i>	Julie Wait
<i>"Halstead Fire/EMS Response"</i>	Paula Burke
<i>"Volunteers assisting . . ."</i>	Ethan Reimer
<i>"Clubhouse Remodel"</i>	Sam Eberly
<i>"Aerial View"</i>	Samantha Schmidt
<i>"Scout Cabin"</i>	City of Halstead Staff
<i>"Gazebo"</i>	City of Halstead Staff
<i>"City Hall"</i>	City of Halstead Staff
<i>"Elevator"</i>	City of Halstead

