

**CERTIFICATE**

To the Clerk of Wilson County, State of Kansas

We, the undersigned, officers of

**City of Altoona**

- 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 expenditure for the various funds for the year 2016; and  
 (3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
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<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	87,800	32,295	
Debt Service	10-113	9	2,135		
Library	12-1220	9	5,500	4,740	
Special Highway		10	16,000		
Water Utility		10	120,000		
Sewer Utility		11	50,000		
Non-Budgeted Funds					
<b>Totals</b>		xxxxxx	281,435	37,035	
Notice of the vote to adopt required to be published and attached to the budg				No	County Clerk's Use Only
Budget Summary		0			
Neighborhood Revitalization					Nov 1, 2015 Total Assessed Valuation

Assisted by:  
 \_\_\_\_\_  
 Joseph M Bambick, CPA

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 joembambick@twinmounds.com

Date Attested: \_\_\_\_\_ 2015

\_\_\_\_\_  
 County Clerk

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\_\_\_\_\_  
 Governing Body

City of Altoona

2016

**Computation to Determine Limit for 2016**

		Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$	<u>36,401</u>
2. Debt service levy in 2015 budget	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>36,401</u>

**2015 Valuation Information for Valuation Adjustments**

4. New improvements for 2015 :		+ <u>8,811</u>	
5. Increase in personal property for 2015 :			
5a. Personal property 2015	+ <u>11,322</u>		
5b. Personal property 2014	- <u>15,891</u>		
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>		
			(Use Only if > 0)
6. Valuation of annexed territory for 2015 :			
6a. Real estate	+ <u>0</u>		
6b. State assessed	+ <u>0</u>		
6c. New improvements	- <u>0</u>		
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>		
7. Valuation of property that has changed in use during 2015 :	+ <u>48</u>		
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>8,859</u>	
9. Total estimated valuation July 1, 2015	<u>1,041,551</u>		
10. Total valuation less valuation adjustment (9 minus 8)		<u>1,032,692</u>	
11. Factor for increase (8 divided by 10)		<u>0.00858</u>	
12. Amount of increase (11 times 3)		+ \$ <u>312</u>	
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$ <u>36,713</u>	
14. Debt service levy in this 2016 budget		<u>0</u>	
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>36,713</u>	
16. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>	
17. Consumer Price Index adjustment (3 times 16)		\$ <u>582</u>	
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$ <u>37,295</u>	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

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

City of Altoona

2016

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

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Proposed Year 2016				Watercraft
		MVT	RVT	16/20M Veh	Comm Veh	
General	33,495	8,618	90	44	0	0
Debt Service						
Library	2,906	748	8	4	0	0
TOTAL	36,401	9,366	98	48	0	0

County Treas Motor Vehicle Estimate 9,366

County Treas Recreational Vehicle Estimate 98

County Treas 16/20M Vehicle Estimate 48

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.25730

Recreational Vehicle Factor 0.00269

16/20 Vehicle Factor 0.00132

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Altoona

2016

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
Water	General	10,000	-	15,000	12-825d
Water	Equipment Reserve	-	-	1,000	12-825d
Sewer	Special Highway	-	4,000	4,000	12-825d
Sewer	Equipment Reserve	-	-	1,000	12-825d
<b>Totals</b>		10,000	4,000	21,000	
<b>Adjustments*</b>			-	2,000	
<b>Adjusted Totals</b>		10,000	4,000	19,000	

\*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.





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

**Budgeted Year: 2016**

Library found in: City of Altoona  
Wilson County

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>2015</u>	Proposed Year <u>2016</u>
Ad Valorem Tax	\$2,906	\$4,740
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$722	\$748
Recreational Vehicle Tax	\$15	\$8
16/20M Vehicle Tax	\$5	\$4
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$3,648	\$5,500
Difference in Total Taxes:	\$1,852	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,018,866	\$1,041,551
Did Assessed Valuation Decrease?	No	
Levy Rate	2.853	4.551
Difference in Levy Rate:	1.698	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	3,144	3,667	153
Receipts:			
Ad Valorem Tax	28,551	33,495	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,945	93	0
Motor Vehicle Tax	9,166	7,866	8,618
Recreational Vehicle Tax	108	158	90
16/20M Vehicle Tax	48	59	44
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Franchise Tax	24,420	25,000	25,500
Licenses and Permits	30	75	100
Reimbursed Expense	2,632	7,260	5,000
Donations	65	200	200
Fire Proceeds	0	175	200
Rental Income	210	200	200
Office Income	25	155	200
Mowing Fee	0	0	0
Transfer from Water	10,000	0	15,000
County Treasurer Balance 1/1			
In Lieu of Tax (IRB)	0	0	0
Interest on Idle Funds	134	150	200
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>77,334</b>	<b>74,886</b>	<b>55,352</b>
<b>Resources Available:</b>	<b>80,478</b>	<b>78,553</b>	<b>55,505</b>
Expenditures:			
General Administration			
Personal Services	27,721	30,000	32,000
Contract Services	19,298	19,300	20,000
Commodities	2,941	6,000	6,000
Capital Outlay	3,000	3,000	3,000
Fire			
Personal Services	920	1,500	1,500
Contract Services	11,589	8,200	8,000
Commodities	1,402	2,000	2,000
Capital Outlay	0	1,000	1,000
Street Lights			
Contract Services	5,606	5,700	6,000
Noxious Weeds	0	600	600
Recreation	447	1,000	7,500
Donations	91	100	200
Theft Loss	3,796	0	0
County Treasurer Balance 12/31			
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>76,811</b>	<b>78,400</b>	<b>87,800</b>
Unencumbered Cash Balance Dec 31	3,667	153	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	81,000	79,800	87,800
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	87,800
		Tax Required	32,295
		Delinquent Comp Rate:	0.0%
		Amount of 2015 Ad Valorem Tax	<b>32,295</b>

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Debt Service</b>			
Unencumbered Cash Balance Jan 1	1,266	2,097	2,315
Receipts			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	341	218	0
Motor Vehicle Tax	468	0	0
Recreational Vehicle Tax	5	0	0
16/20M Vehicle Tax	17	0	0
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>831</b>	<b>218</b>	<b>0</b>
<b>Resources Available:</b>	<b>2,097</b>	<b>2,315</b>	<b>2,315</b>
Expenditures			
Debt Service	0	0	2,315
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>2,315</b>
Unencumbered Cash Balance Dec 31	2,097	2,315	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	0	0	2,315
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,315
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2015 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Library</b>			
Unencumbered Cash Balance Jan 1	484	133	0
Receipts			
Ad Valorem Tax	2,620	2,906	XXXXXXXXXXXXXXXXXX
Delinquent Tax	199	0	0
Motor Vehicle Tax	798	722	748
Recreational Vehicle Tax	7	15	8
16/20M Vehicle Tax	9	5	4
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>3,633</b>	<b>3,648</b>	<b>760</b>
<b>Resources Available:</b>	<b>4,117</b>	<b>3,781</b>	<b>760</b>
Expenditures			
Appropriations to Altoona Public Library	3,984	3,781	5,500
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>3,984</b>	<b>3,781</b>	<b>5,500</b>
Unencumbered Cash Balance Dec 31	133	0	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	4,500	4,200	5,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,500
		Tax Required	4,740
		Delinquent Comp Rate 0.0%	0
		Amount of 2015 Ad Valorem Tax	4,740
		Qualifies for State Library Grant	

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for -2	Current Year Estimate for -1	Proposed Budget Year for
Unencumbered Cash Balance Jan 1	239	224	2,424
Receipts:			
State of Kansas Gas Tax	10,263	10,300	10,310
County Transfers Gas	0	0	0
Transfer from Sewer Fund	0	4,000	4,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>10,263</b>	<b>14,300</b>	<b>14,310</b>
<b>Resources Available:</b>	<b>10,502</b>	<b>14,524</b>	<b>16,734</b>
Expenditures:			
Personal Services	4,815	4,900	5,000
Contract Services	4,327	1,700	2,000
Commodities	1,136	3,000	5,000
Capital Outlay	0	2,500	4,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>10,278</b>	<b>12,100</b>	<b>16,000</b>
Unencumbered Cash Balance Dec 31	224	2,424	734
-2/-1/ Budget Authority Amount:	15,700	19,000	16,000

Adopted Budget <b>Water Utility</b>	Prior Year Actual for -2	Current Year Estimate for -1	Proposed Budget Year for
Unencumbered Cash Balance Jan 1	2,136	17,615	19,665
Receipts:			
Water Sales	97,243	98,000	99,000
Forfeited Penalties and Discounts	1,326	1,400	1,500
Connects and Disconnects	2,170	2,200	2,300
Sales Tax	321	350	400
Water Protection Fee	93	100	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>101,153</b>	<b>102,050</b>	<b>103,400</b>
<b>Resources Available:</b>	<b>103,289</b>	<b>119,665</b>	<b>123,065</b>
Expenditures:			
Personal Services	20,702	23,000	25,000
Contract Services	45,779	49,000	50,000
Commodities	5,383	7,000	8,000
Capital Outlay	1,991	19,000	19,000
Sales Tax	1,416	1,500	1,500
Water Protection Fee	403	500	500
Transfer to General Fund	10,000	0	15,000
Transfer to Equipment Reserve	0	0	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>85,674</b>	<b>100,000</b>	<b>120,000</b>
Unencumbered Cash Balance Dec 31	17,615	19,665	3,065
-2/-1/ Budget Authority Amount:	104,000	110,000	120,000

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer Utility</b>	Prior Year Actual for -2	Current Year Estimate for -1	Proposed Budget Year for
Unencumbered Cash Balance Jan 1	1,080	16,045	20,315
Receipts:			
Charges to Customers	42,522	43,000	45,000
Penalties	115	120	500
Connection Fees	146	150	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>42,783</b>	<b>43,270</b>	<b>46,000</b>
<b>Resources Available:</b>	<b>43,863</b>	<b>59,315</b>	<b>66,315</b>
Expenditures:			
Personal Services	13,092	15,000	20,000
Contract Services	10,725	12,000	14,000
Commodities	2,258	3,000	5,000
Capital Outlay	1,743	5,000	6,000
Transfer to Special Highway Fund	0	4,000	4,000
Transfer to Equipment Reserve	0	0	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>27,818</b>	<b>39,000</b>	<b>50,000</b>
Unencumbered Cash Balance Dec 31	16,045	20,315	16,315
-2/-1/ Budget Authority Amount:	50,000	59,000	50,000

Adopted Budget <b>0</b>	Prior Year Actual for -2	Current Year Estimate for -1	Proposed Budget Year for
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
-2/-1/ Budget Authority Amount:	0	0	0



**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Altoona**  
will meet on August 18, 2015 at 6:30 PM at Altoona Fire Station meeting room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Altoona City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	76,811	33.073	78,400	32.875	87,800	32,295	31.007
Debt Service					2,315		
Library	3,984	3.035	3,781	2.853	5,500	4,740	4.551
Special Highway	10,278		12,100		16,000		
Water Utility	85,674		100,000		120,000		
Sewer Utility	27,818		39,000		50,000		
Non-Budgeted Funds	1,000						
Totals	205,565	36.108	233,281	35.728	281,615	37,035	35.558
Less: Transfers	10,000		4,000		19,000		
Net Expenditure	195,565		229,281		262,615		
Total Tax Levied	35,243		36,401		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	976,075		1,018,866		1,041,551		

Outstanding Indebtedness,

	2013	2014	2015
January 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

**Franchon Sisney**

City Official Title: City Clerk