

2017

CERTIFICATE

To the Clerk of Norton County, State of Kansas
We, the undersigned, officers of

City of Alma

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 2017; and
(3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations.

		2017 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	249,120	110,336	78.979
Library	12-1220	9	14,500	5,237	3.749
Special Highway		10	10,966		
Water & Sewer		10	180,400		
Trash Collection		11	63,000		
Non-Budgeted Funds		12			
Totals		xxxxxxx	517,986	115,573	82.728
Resolution required? Notice of the vote to adopt required to be published?				No	County Clerk's Use Only
Budget Summary					1,399,036
Neighborhood Revitalization					Nov 1, 2016 Total Assessed Valuation

Assisted by:
Mapes & Miller, CPA's

Address:
418 E. Holme
Norton, KS 67654
Email:
mapesbrian@ruraltel.net

Date Attested: 11-1-, 2016

Robert D. Wyatt
County Clerk

Bob Hawk
Amy Chandler
Trustee
Kurtis E. Sida
Governing Body

Proof of Publication

State of Kansas
NORTON COUNTY

Dana M. Paxton of lawful age, being duly sworn upon oath, states that he/she is the designated representative of the Norton Telegram.

THAT said newspaper has been published at least one hundred (100) times a year and has been so published for at least one year prior to the first publication of the attached notice:

THAT said paper was entered as second class mail matter at the post office of its publication.

THAT said paper has a general paid circulation in NORTON County, Kansas, and is NOT a trade, religious or fraternal publication and has been published in NORTON County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of the said newspaper:

- 1st publication was made on the 26th day of AUGUST, 2016
- 2nd publication was made on the _____ day of _____, 2016
- 3rd publication was made on the _____ day of _____, 2016

Publication fee \$ 45.85
Affidavit, Notary's fees \$ _____
Additional copies \$ _____

TOTAL publication fees \$ 45.85

(Sign) Dana M. Paxton

Witness my hand this 6th day of SEPTEMBER, 2016

SUBSCRIBED and Sworn to before me this 6th day of SEPTEMBER, 2016. State of Kansas, County of Norton.

Sonya B. Montgomery



NOTICE OF BUDGET HEARING - CITY OF ALMENA
(Published in The Norton Telegram on Friday, August 26, 2016) 1(T)

NOTICE OF BUDGET HEARING

The governing body of
City of Almena
will meet on September 6, 2016 at 7:00 PM at Almena Community Building 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 City Office and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuations.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	183,353	75.449	217,830	79.592	249,120	110,336	81.918
Library	12,480	3.537	14,100	3.624	14,500	5,237	3.983
Special Highway	47,338		10,000		10,966		
Water & Sewer	136,408		175,000		180,400		
Trash Collection	32,186		63,000		63,000		
Non-Budgeted Funds	33,573						
Totals	445,259	78.996	409,930	82.916	517,986	115,573	87.901
Less: Transfers	30,000		30,000		50,000		
Net Expenditure	415,259		379,930		467,986		
Total Tax Levied	114,403		114,179		1,314,938		
Assessed Valuation	1,448,418		1,377,057				
Outstanding Indebtedness, January 1,	2014		2015		2016		
G.O. Bonds	194,000		171,000		194,900		
Revenue Bonds	665,214		616,318		0		
Other	0		0		665,676		
Lease Purchase Principal	0		0		0		
Total	859,214		787,318		760,476		

*Tax rates are expressed in mills

Stacy Whitney
City Official Title: City Clerk

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	183,353	75.449	237,830	79.292	249,120	110,336	83.918
Library	12,480	3.537	14,100	3.624	14,500	5,237	3.983
Special Highway	47,338		10,000		10,966		
Water & Sewer	136,408		175,000		180,400		
Trash Collection	32,108		63,000		63,000		
Non-Budgeted Funds	33,572						
Totals	445,259	78.986	499,930	82.916	517,986	115,573	87.901
Less: Transfers	30,000		30,000		50,000		
Net Expenditure	415,259		469,930		467,986		
Total Tax Levied	114,403		114,179		xxxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,448,418		1,377,057		1,314,808		

Outstanding Indebtedness,

	2014	2015	2016
January 1,			
G.O. Bonds	194,000	171,000	194,800
Revenue Bonds	665,214	616,318	0
Other	0	0	565,676
Lease Purchase Principal	0	0	0
Total	859,214	787,318	760,476

*Tax rates are expressed in mills

Stacy Whitney
 City Official Title: City Clerk

City of Almaena

Computation to Determine Limit for 2017

	Amount of Levy
1. Total tax levy amount in 2016 budget	+ \$ <u>114,179</u>
2. Debt service levy in 2016 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>114,179</u>
2016 Valuation Information for Valuation Adjustments	
4. New improvements for 2016 :	+ <u>14,255</u>
5. Increase in personal property for 2016 :	
5a. Personal property 2016	+ <u>82,075</u>
5b. Personal property 2015	- <u>82,175</u>
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2016 :	
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 2016 :	+ <u>0</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>14,255</u>
9. Total estimated valuation July 1, 2016	<u>1,314,808</u>
10. Total valuation less valuation adjustment (9 minus 8)	<u>1,300,553</u>
11. Factor for increase (8 divided by 10)	<u>0.01096</u>
12. Amount of increase (11 times 3)	+ \$ <u>1,251</u>
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>115,430</u>
14. Debt service levy in this 2017 budget	<u>0</u>
15. 2017 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>115,430</u>
16. Consumer Price Index for all urban consumers for calendar year 2015	<u>0.125%</u>
17. Consumer Price Index adjustment (3 times 16)	\$ <u>143</u>
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$ <u>115,573</u>

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Almaena

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

Budgeted Funds for 2016	Ad Valorem Levy Tax Year 2015	Allocation for Proposed Year 2017				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	109,189	25,528	164	899	934	0
Library	4,990	1,167	7	41	43	0
TOTAL	114,179	26,695	171	940	977	0

County Treas Motor Vehicle Estimate	<u>26,695</u>				
County Treas Recreational Vehicle Estimate		<u>171</u>			
County Treas 16/20M Vehicle Estimate			<u>940</u>		
County Treas Commercial Vehicle Tax Estimate				<u>977</u>	
County Treas Watercraft Tax Estimate					<u>0</u>
Motor Vehicle Factor	<u>0.23380</u>				
Recreational Vehicle Factor		<u>0.00150</u>			
16/20 Vehicle Factor			<u>0.00823</u>		
Commercial Vehicle Factor				<u>0.00856</u>	
Watercraft Factor					<u>0.00000</u>

City of Almaena

2017

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2015	Current Amount for 2016	Proposed Amount for 2017	Transfers Authorized by Statute
General Fund	Equipment Fund	20,000	20,000	25,000	12-1,117
General Fund	Capital Improvement	10,000	10,000	25,000	12-1,118
	Totals	30,000	30,000	50,000	
	Adjustments*				
	Adjusted Totals	30,000	30,000	50,000	

*Note: Adjustments are required only if the transfer is being made in 2016 and/or 2017 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2016	Date Due		Amount Due 2016		Amount Due 2017	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
State of Kansas	3/23/2010	9/1/2020	1.00	225,000	125,000	3/1,9/1	9/1	1,250	25,000	1,000	25,000
State of Kansas	6/29/2011	9/1/2021	3.25	35,000	23,000	3/1,9/1	9/1	748	3,000	650	4,000
State of Kansas	2/24/2015	2/24/1930	3.75	48,600	46,800	2/24	2/24	1,755	2,380	1,666	2,470
Total G.O. Bonds					194,800			3,753	30,380	3,316	31,470
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Wastewater Loan	9/1/2003	9/1/2023	3.08	426,500	189,606	3/1,9/1	3/1,9/1	5,665	22,841	4,956	23,550
KDHE Water Supply Loan	9/2/2004	8/1/2026	3.90	615,500	376,070	2/1,8/1	2/1,8/1	14,381	29,611	13,215	30,777
Total Other					565,676			20,046	52,452	18,171	54,327
Total Indebtedness					760,476			23,799	82,832	21,487	85,797

City of Almaena

2017

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2016	Payments Due 2016	Payments Due 2017
Totals					0	0	0

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

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

Budgeted Year: 2017

Library found in: City of Alma
Norton 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>2016</u>	Proposed Year <u>2017</u>
Ad Valorem Tax	\$4,990	\$5,237
Delinquent Tax	\$350	\$0
Motor Vehicle Tax	\$863	\$1,167
Recreational Vehicle Tax	\$16	\$7
16/20M Vehicle Tax	\$23	\$41
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$6,242	\$6,452
Difference in Total Taxes:	\$210	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,377,057	\$1,314,808
Did Assessed Valuation Decrease?	Yes	
Levy Rate	3.624	3.983
Difference in Levy Rate:	0.359	
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.

City of Almaena

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	26,166	65,597	42,744
Receipts:			
Ad Valorem Tax	98,152	109,189	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,846		
Motor Vehicle Tax	19,216	19,566	25,528
Recreational Vehicle Tax	117	335	164
16/20M Vehicle Tax	520	500	899
Commercial Vehicle Tax			934
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	42,692	42,000	40,500
Franchise Tax	18,928	24,000	23,500
Licenses	1,286	1,500	1,500
Building Rent	1,625	2,500	2,000
Insurance Claims	34,537		
Reimbursements	543	9,000	500
In Lieu of Tax (IRB)			
Interest on Idle Funds	301	300	300
Neighborhood Revitalization Rebate			0
Miscellaneous	3,021	6,087	1,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	222,784	214,977	96,825

Adopted Budget Library	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	70	146	42
Receipts:			
Ad Valorem Tax	4,610	4,990	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	91	350	
Motor Vehicle Tax	923	863	1,167
Recreational Vehicle Tax	5	16	7
16/20M Vehicle Tax	28	23	41
Commercial Vehicle Tax		52	43
Watercraft Tax		2	0
Reimbursements	6,899	7,700	8,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	12,556	13,996	9,258
Resources Available:	12,626	14,142	9,300
Expenditures:			
Personal Services	5,939	7,400	7,500
Employee Benefits	884	1,400	1,500
Appropriations	5,657	5,300	5,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	12,480	14,100	14,500
Unencumbered Cash Balance Dec 31	146	42	xxxxxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	13,082	14,900	14,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,500
		Tax Required	5,200
Delinquent Comp Rate:	0.7%		37
Amount of 2016 Ad Valorem Tax			5,237

City of Almena

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	37,104	246	666
Receipts:			
State of Kansas Gas Tax	10,480	10,420	10,300
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	10,480	10,420	10,300
Resources Available:	47,584	10,666	10,966
Expenditures:			
Street Repair and Maint	47,338	10,000	10,966
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	47,338	10,000	10,966
Unencumbered Cash Balance Dec 31	246	666	0
2015/2016/2017 Budget Authority Amount:	47,338	50,000	10,966

Adopted Budget Water & Sewer	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	14,165	51,007	42,007
Receipts:			
Charges to Customers	173,250	166,000	166,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	173,250	166,000	166,000
Resources Available:	187,415	217,007	208,007
Expenditures:			
Personal Services	31,097	35,000	37,000
Employee Benefits	2,582	3,500	3,900
Contractual	16,175	25,000	27,500
Commodities	13,106	35,000	37,500
Principal	50,642	50,000	54,500
Interest	21,856	25,000	18,500
Taxes	950	1,500	1,500
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expend			
Total Expenditures	136,408	175,000	180,400
Unencumbered Cash Balance Dec 31	51,007	42,007	27,607
2015/2016/2017 Budget Authority Amount:	165,894	177,000	180,400

City of Almena

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Trash Collection	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	42,001	66,206	58,506
Receipts:			
Charges to Customers	52,848	53,000	53,000
Reimbursements	3,465	2,300	2,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	56,313	55,300	55,300
Resources Available:	98,314	121,506	113,806
Expenditures:			
Personal Services	13,866	35,000	35,000
Employee Benefits	1,292	3,000	3,000
Contractual	12,875	15,000	15,000
Commodities	4,075	10,000	10,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	32,108	63,000	63,000
Unencumbered Cash Balance Dec 31	66,206	58,506	50,806
2015/2016/2017 Budget Authority Amount:	62,828	63,000	63,000

Adopted Budget 0	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2015/2016/2017 Budget Authority Amount:	0	0	0

City of Almaena

NON-BUDGETED FUNDS
(Only the actual budget year for 2015 is to be shown)

2017

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Crime Reward		Equipment Reserve		Solid Waste Reserve		Water Reserve		Capital Improvements		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	567	Cash Balance Jan 1	50,095	Cash Balance Jan 1	4,093	Cash Balance Jan 1	72,484	Cash Balance Jan 1	35,942	163,181
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	1	Grant	33,734	Interest on Idle Funds	6	Interest on Idle Funds	109	Donations	550	
		Bond Proceeds	46,800					Grant	5,000	
		Transfer From General	20,000					Miscellaneous	1,330	
								Transfer from General	10,000	
Total Receipts	1	Total Receipts	100,534	Total Receipts	6	Total Receipts	109	Total Receipts	16,880	117,530
Resources Available:	568	Resources Available:	150,629	Resources Available:	4,099	Resources Available:	72,593	Resources Available:	52,822	280,711
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual	389					Commodities	915	
		Capital Outlay	7,000					Contractual	638	
								Miscellaneous	23	
								Capital Outlay	24,607	
Total Expenditures	0	Total Expenditures	7,389	Total Expenditures	0	Total Expenditures	0	Total Expenditures	26,183	33,572
Cash Balance Dec 31	568	Cash Balance Dec 31	143,240	Cash Balance Dec 31	4,099	Cash Balance Dec 31	72,593	Cash Balance Dec 31	26,639	247,139 **
										247,139 **

** Note: These two block figures should agree.