2022

CERTIFICATI

To the Clerk of Wabaunsee 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 expenditures for the various funds for the year 2022; and
(3) the Amounts(s) of 2021 Ad Valorem Tax are within statutory limitations.

			2022 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	585,700	205,154	35.406
Debt Service	10-113				
Library	12-1220				
Employee Benefits			226,500		
Recreation Commission			6,700		
Special Highway			38,000		
Special Parks & Rec			12,000		
City Sales Tax Project			100,000		
2012 Water Bond & Int			77,952		
2013 Collection System Bond			59,930		
Sewer Reno Loan 2011			196,330		
Electric Utility			1,756,425		
Gas Utility			724,500		
Water Utility			363,560		
Sewer Utility			580,000		
Kansas Water Rights			32,500		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Non-Budgeted Funds-C					
Totals		xxxxxx	4,760,097	205,154	35.406
					County Clerk's Use Only
Budget Summary		0			5,794,470
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

Assisted by:

Address:

Email:

Attest: Nov 22 2021

County Clerk

WABAUNSEE COUNTY SEAL STATE OF KANSAS

Governing Body

CPA Summary

City of Alma

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General Fund	Equipment Reserve		26,000	34,000	K.S.A. 12-1, 117
General Fund	Capital Outlay		3,000	3,000	K.S.A. 12-1, 118
Water Utility	Water Reserve	41,280	34,560	34,560	K.S.A. 12-825d
Water Utility	2012 Water Bond	94,800	50,000	100,000	K.S.A. 12-825d
Water Utility	Kansas Water Rights	32,040	-	-	K.S.A. 12-825d
Electric Utility	General Fund	90,325	90,325	90,325	K.S.A. 12-825d
Electric Utility	Equipment Reserve	18,000	3,000	3,000	K.S.A. 12-1, 117
Electric Utility	Kansas Water Rights	-	34,000	34,000	K.S.A. 12-825d
Electric Utility	Electric Reserve	36,000	36,000	36,000	K.S.A. 12-825d
Gas Utility	Gas Reserve	36,000	36,000	36,000	K.S.A. 12-825d
Sewer Utility	Sewer Reserve	14,400	15,000	15,000	K.S.A. 12-825d
Sewer Utility	Sewer Renovation Loan	163,951	165,000	165,000	K.S.A. 12-825d
Sewer Utility	2013 Coll System Bond	59,940	50,000	50,000	K.S.A. 12-825d
Gas Reserve	Gas Utility		91,200	91,200	K.S.A. 12-825d
Electric Reserve	Electric Utility	10,000	144,000	180,000	K.S.A. 12-825d
Sewer Reserve	Sewer Utility	17,800	280,000	280,000	K.S.A. 12-825d
Special Highway Fund	KLINK Fund	1,054	18,000		K.S.A. 68-590
	Totals	615,590	1,076,085	1,152,085	
	Adjustments				
	Adjusted Totals	615,590	1,076,085	1,152,085	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

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State of Kansas
City

City of Alma

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2012 GO Bonds	10/12/2012	8/4/2041	.6 - 4.25	1,575,000	1,115,000	2/1 & 8/1	2/1 & 8/1	38,828	35,000	37,952	40,000
2013 USDA Rural Dev	9/27/2013	9/27/2053	2.75	1,443,000	1,312,966	9/1	9/1	35,454	24,476	34,781	25,149
2019 USDA Rural Dev	12/19/2019	4/15/2047	1.6-3.2	2,310,000	2,310,000	4/15 & 10/15	4/15	62,380	60,000	61,330	60,000
Total G.O. Bonds					**4,737,966**			**136,662**	**119,476**	**134,063**	**125,149**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Kansas Water Rights	3/1/2016	6/1/2031		411,763	304,878				25,515		25,515
Total Other					**304,878**			**0**	**25,515**	**0**	**25,515**
Total Indebtedness					**5,042,844**			**136,662**	**144,991**	**134,063**	**150,664**

City of Alma 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	10,825	101,944	89,370
Receipts:			
Ad Valorem Tax	200,563	211,688	xxxxxxxxxxxxxxxxxx
Delinquent Tax	154		
Motor Vehicle Tax	27,239	25,400	27,978
Recreational Vehicle Tax	597	402	593
16/20M Vehicle Tax	222	179	174
Delinquent RE Tax	4,191		
Commercial Vehicle Tax	1,488	1,292	1,801
Watercraft Tax		159	200
Gross Earning (Intangible) Tax			0
LAVTR			3,883
City and County Revenue Sharing			0
Local Alcoholic Liquor	2,192	2,200	2,200
Local Sales Tax	44,233	45,000	40,000
Highway Connecting Links	8,496	5,100	5,100
Licenses and Permits	2,695	2,000	2,000
Swimming Pool Receipts	17,645	15,000	18,000
Refuse Collection	78,416	78,000	78,000
Fines and Fees	310	5,000	5,000
Community Center	360	1,000	1,000
Reimbursed Expenses	11,911	15,000	10,000
Fish & Game Reimbursement	2,060	2,100	2,100
Recreation Reimbursement		3,000	3,000
Other		700	700
Transfer from Electric Utility Fund	90,325	90,325	90,325
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,700		
Neighborhood Revitalization Rebate		-2,419	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**495,797**	**501,126**	**292,054**
Resources Available:	**506,622**	**603,070**	**381,424**

City of Alma

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	506,622	603,070	381,424
Expenditures:			

General and Administrative	135,337	168,000	185,000
Highway Department	129,506	157,000	182,500
Street Lighting	9,952	18,000	18,000
Parks and Cemetery	1,800	1,800	1,800
Marshall	59,034	82,500	95,500
Swimming Pool	56,617	56,300	61,300
Other	12,407	16,000	19,500
Other	25	2,100	2,100
Transfers	0	12,000	20,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	404,678	513,700	585,700
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**404,678**	**513,700**	**585,700**
Unencumbered Cash Balance Dec 31	101,944	89,370	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	513,700	513,700	585,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	585,700
		Tax Required	204,276
	Delinquent Comp Rate:	0.4%	878
		Amount of 2021 Ad Valorem Tax	205,154

CPA Summary

City of Alma 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	-905	7,111	7,111
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Reimbursements	217,484	0	230,600
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**217,484**	**0**	**230,600**
Resources Available:	216,579	7,111	237,711
Expenditures:			
Social Security Remittances	30,536	0	40,000
KPERS Remittances	32,693	0	40,000
Unemployment Remittances	628	0	1,500
Insurance and Deferred Compensation	145,611	0	145,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**209,468**	**0**	**226,500**
Unencumbered Cash Balance Dec 31	7,111	7,111	xxxxxxxxxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	226,500	0	226,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	226,500
		Tax Required	0
	Delinquent Comp Rate:	0.4%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Recreation Commission**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	5,409	6,751
Receipts:			
Ad Valorem Tax	9,811	0	xxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	8		
Motor Vehicle Tax	1,372	1,242	
Recreational Vehicle Tax	30	20	
16/20M Vehicle Tax	11	9	
Commercial Vehicle Tax		63	
Watercraft Tax		8	
Delinquent RE Tax	215		
CV Fees	75		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-6,113		0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,409**	**1,342**	**0**
Resources Available:	**5,409**	**6,751**	**6,751**
Expenditures:			
Commodities			6,700
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**6,700**
Unencumbered Cash Balance Dec 31	5,409	6,751	xxxxxxxxxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	11,200	0	6,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,700
		Tax Required	0
	Delinquent Comp Rate:	0.4%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General and Administrative			
Salaries	29,763	50,000	55,000
Contractual	24,138	20,000	25,000
Commodities	8,572	18,000	20,000
Capital Outlay		2,000	5,000
Refuse Collection	72,864	78,000	80,000
Total	**135,337**	**168,000**	**185,000**
Highway Department			
Salaries	14,998	33,000	35,000
Contractual	145	1,500	2,500
Commodities	103,507	100,000	115,000
Employee Benefits	10,856	12,500	15,000
Transfer to Equipment Reserve		10,000	15,000
Total	**129,506**	**157,000**	**182,500**
Street Lighting			
Contractual	9,952	18,000	18,000
Total	**9,952**	**18,000**	**18,000**
Parks and Cemetery			
Salaries	1,800	1,800	1,800
Total	**1,800**	**1,800**	**1,800**
Marshall			
Salaries	24,775	50,000	50,000
Contractual	7,277	4,500	4,500
Commodities	4,026	6,000	6,000
Employee Benefits	22,956	15,000	25,000
Transfer to Equipment Reserve		7,000	10,000
Total	**59,034**	**82,500**	**95,500**
Swimming Pool			
Salaries	43,588	35,000	40,000
Contractual	1,963	3,000	3,000
Commodities	11,003	15,000	15,000
Sales Tax Paid	63	1,000	1,000
Concessions		2,300	2,300
Total	**56,617**	**56,300**	**61,300**
Other			
July 4th Celebration Fund	5,096	2,000	5,500
Neighborhood Revitalization		500	500
Community Building	6,311	8,000	8,000
Special Park Reimbursement		4,500	4,500
Economic Development	1,000	1,000	1,000
Total	**12,407**	**16,000**	**19,500**
Other			
Fish and Game		2,100	2,100
Miscellaneous	25		
Total	**25**	**2,100**	**2,100**
Page 1 - Total	**404,678**	**501,700**	**565,700**

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Transfers			
Transfer to Capital Improvement Fund		3,000	10,000
Transfer to Equipment Reserve		9,000	10,000
Total	**0**	**12,000**	**20,000**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page 2 -Total	0	12,000	20,000
Page 1 -Total	**404,678**	**501,700**	**565,700**
Grand Total	**404,678**	**513,700**	**585,700**

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

City of Alma 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	214	16,768	18,938
Receipts:			
State of Kansas Gas Tax	20,668	20,170	20,060
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,668**	**20,170**	**20,060**
Resources Available:	**20,882**	**36,938**	**38,998**
Expenditures:			
Transfer to KLINK	1,054	0	0
Commodities	3,060	18,000	38,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,114**	**18,000**	**38,000**
Unencumbered Cash Balance Dec 31	16,768	18,938	998
2020/2021/2022 Budget Authority Amount:	21,500	18,000	38,000

Adopted Budget

Special Parks & Rec	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	18,017	20,344	10,344
Receipts:			
Liquor Tax	2,192	2,000	2,000
Miscellaneous	2,054		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,246**	**2,000**	**2,000**
Resources Available:	**22,263**	**22,344**	**12,344**
Expenditures:			
Capital Outlay	1,919	12,000	12,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,919**	**12,000**	**12,000**
Unencumbered Cash Balance Dec 31	20,344	10,344	344
2020/2021/2022 Budget Authority Amount:	12,500	12,000	12,000

CPA Summary

State of Kansas
City

City of Alma 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City Sales Tax Project**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	60,462	38,239	3,239
Receipts:			
Sales Tax Collections	118,735	105,000	105,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**118,735**	**105,000**	**105,000**
Resources Available:	**179,197**	**143,239**	**108,239**
Expenditures:			
Commodities	140,958	140,000	100,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**140,958**	**140,000**	**100,000**
Unencumbered Cash Balance Dec 31	38,239	3,239	8,239
2020/2021/2022 Budget Authority Amount:	120,000	150,000	100,000

See Tab A

Adopted Budget

2012 Water Bond & Int	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	71,644	71,766	47,938
Receipts:			
Trasnfer from Water Utility	94,800	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**94,800**	**50,000**	**50,000**
Resources Available:	**166,444**	**121,766**	**97,938**
Expenditures:			
Principal Payments	55,000	35,000	40,000
Interest Payments	39,678	38,828	37,952
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**94,678**	**73,828**	**77,952**
Unencumbered Cash Balance Dec 31	71,766	47,938	19,986
2020/2021/2022 Budget Authority Amount:	94,678	73,828	77,952

CPA Summary

State of Kansas
City

City of Alma 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **2013 Collection System Bond**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	58,810	58,919	63,989
Receipts:			
Transfer from Sewer Utility	59,940	65,000	65,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**59,940**	**65,000**	**65,000**
Resources Available:	**118,750**	**123,919**	**128,989**
Expenditures:			
Principal Payments	23,724	24,476	25,149
Interest Payments	36,107	35,454	34,781
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**59,831**	**59,930**	**59,930**
Unencumbered Cash Balance Dec 31	58,919	63,989	69,059
2020/2021/2022 Budget Authority Amount:	59,929	59,930	59,930

Adopted Budget

Sewer Reno Loan 2011	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	269,335	331,320	334,244
Receipts:			
Transfer from Sewer Utility	163,951	165,000	165,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**163,951**	**165,000**	**165,000**
Resources Available:	**433,286**	**496,320**	**499,244**
Expenditures:			
Principal Payments	50,000	60,000	60,000
Interest Payments	31,444	62,380	61,330
20 Year Debt Payment	20,522	32,196	35,000
Additional Principal Paid		7,500	40,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**101,966**	**162,076**	**196,330**
Unencumbered Cash Balance Dec 31	331,320	334,244	302,914
2020/2021/2022 Budget Authority Amount:	163,682	163,682	196,330

CPA Summary

City of Alma 2022

FUND PAGE FOR FUNDS WITH NO TAX LEV

Adopted Budget **Electric Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	60,345	57,636	106,211
Receipts:			
Sales and Charges	1,443,449	1,580,000	1,580,000
Sales Tax	30,122	35,000	35,000
Penalties and Other	7,406	10,000	10,000
Transfer from Electric Reserve	10,000	180,000	180,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,490,977**	**1,805,000**	**1,805,000**
Resources Available:	**1,551,322**	**1,862,636**	**1,911,211**
Expenditures:			
Salaries	149,984	160,000	160,000
Commodities	37,891	75,000	75,000
Contractual	71,294	40,000	40,000
Energy Purchased	948,794	1,100,000	1,100,000
Sales Tax	32,222	37,500	37,500
Transfer to General	90,325	90,325	90,325
Transfer to Electric Reserve	36,000	36,000	36,000
Employee Benefits Reimbursement	109,176	140,600	140,600
Capital Outlay		40,000	40,000
Transfer to Equipment Reserve	18,000	3,000	3,000
Transfer to KS Water Rights		34,000	34,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,493,686**	**1,756,425**	**1,756,425**
Unencumbered Cash Balance Dec 31	57,636	106,211	154,786
2020/2021/2022 Budget Authority Amount:	1,760,100	1,766,100	1,756,425

Adopted Budget

Gas Utility	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	31,219	29,740	100,940
Receipts:			
Sales and Charges	503,791	650,000	510,000
Sales Tax	13,494	15,000	15,000
Penalties and Other	11,275	6,500	6,500
Reimbursements	2,810	3,000	3,000
Transfer from Gas Reserve		91,200	91,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**531,370**	**765,700**	**625,700**
Resources Available:	**562,589**	**795,440**	**726,640**
Expenditures:			
Salaries	59,993	70,000	70,000
Commodities	24,491	45,000	45,000
Contractual	109,574	40,000	40,000
Energy Purchased	225,419	425,000	425,000
Sales Tax	14,941	18,500	18,500
Capital Outlay		30,000	60,000
Transfer to Gas Reserve	36,000	36,000	36,000
Gas Line Project	27,179		
Employee Benefits Reimbursement	35,252	30,000	30,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**532,849**	**694,500**	**724,500**
Unencumbered Cash Balance Dec 31	29,740	100,940	2,140
2020/2021/2022 Budget Authority Amount:	864,500	804,500	724,500

CPA Summary

City of Alma 2022

FUND PAGE FOR FUNDS WITH NO TAX LEV

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	25,215	29,879	23,319
Receipts:			
Sales and Charges	357,512	350,000	350,000
Sales Tax and Water Protection Fee	7,655	7,000	7,000
Interest on Idle Funds	373		
Miscellaneous	3336		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**368,876**	**357,000**	**357,000**
Resources Available:	**394,091**	**386,879**	**380,319**
Expenditures:			
Salaries	44,995	45,000	45,000
Commodities	68,871	85,000	85,000
Contractual Services	23,176	30,000	30,000
Water Plan Fee	2,154	3,000	3,000
Water Sampling	4,132	6,000	6,000
Water Chemicals	18,049	15,000	15,000
Sales Tax	6,366	10,000	10,000
Refunds to Customers		5,000	5,000
Capital Outlay		5,000	5,000
Transfer to Water Reserve	41,280	34,560	34,560
Transfer to 2012 Water Bond	94,800	100,000	100,000
Transfer to KS Water Rights	32,040		
Employee Benefits Reimbursement	28,349	25,000	25,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**364,212**	**363,560**	**363,560**
Unencumbered Cash Balance Dec 31	29,879	23,319	16,759
2020/2021/2022 Budget Authority Amount:	363,560	363,560	363,560

See Tab A

Adopted Budget

Sewer Utility	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	25,392	5,088	17,088
Receipts:			
User Fees	296,130	310,000	310,000
Transfer from Sewer Reserve	17,800	280,000	280,000
Miscellaneous Reimbursements	2,347	2,000	2,000
Interest on Idle Funds	373		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**316,650**	**592,000**	**592,000**
Resources Available:	**342,042**	**597,088**	**609,088**
Expenditures:			
Salaries	29,997	35,000	35,000
Commodities	31,783	40,000	40,000
Contractual Services	16,408	20,000	20,000
Capital Outlay		200,000	200,000
Transfer to Sewer Reserve	14,400	15,000	15,000
Employee Benefits Reimbursement	10,895	20,000	20,000
Sewer Operations and Maintenance Cost	9,580	20,000	20,000
Transfer to Sewer Renovation Loan	163,951	165,000	165,000
Transfer to 2013 Collection System Bond	59,940	65,000	65,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**336,954**	**580,000**	**580,000**
Unencumbered Cash Balance Dec 31	5,088	17,088	29,088
2020/2021/2022 Budget Authority Amount:	580,000	580,000	580,000

CPA Summary

City of Alma 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Kansas Water Rights**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	28,140	32,574	34,074
Receipts:			
Transfer from Sewer	32,040	34,000	34,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,040**	**34,000**	**34,000**
Resources Available:	**60,180**	**66,574**	**68,074**
Expenditures:			
Principal Payments	23,307	30,000	30,000
Interest Payments	4,299	2,500	2,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,606**	**32,500**	**32,500**
Unencumbered Cash Balance Dec 31	32,574	34,074	35,574
2020/2021/2022 Budget Authority Amount:	28,195	32,500	32,500

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	0

CPA Summary

City of Alma

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-A

(1) Fund Name: Capital Improvement Fund		(2) Fund Name: Equipment Reserve Fund		(3) Fund Name: Klink Fund		(4) Fund Name: Perpetual Care Fund		(5) Fund Name: Water Reserve Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	100,173	Cash Balance Jan 1	146,416	Cash Balance Jan 1	86,433	Cash Balance Jan 1	28,453	Cash Balance Jan 1	73,271	434,746
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursements	20,264	Transfer from General -	9,000	Reimbursements	215,202	Sale of lots and interest	790	Transfer from Water Uti	41,280	
Miscellaneous	10,495	Sale of equipment	9,000	Transfer from Special Hi	1,054					
Total Receipts	30,759	Total Receipts	18,000	Total Receipts	216,256	Total Receipts	790	Total Receipts	41,280	307,085
Resources Available:	130,932	Resources Available:	164,416	Resources Available:	302,689	Resources Available:	29,243	Resources Available:	114,551	741,831
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	17,442	Contractual	1,209	Project Expenditures	245,169	Commodities	50			
Repairs and Other	71,483	Capital Outlay	706							
Total Expenditures	88,925	Total Expenditures	1,915	Total Expenditures	245,169	Total Expenditures	50	Total Expenditures	0	336,059
Cash Balance Dec 31	42,007	Cash Balance Dec 31	162,501	Cash Balance Dec 31	57,520	Cash Balance Dec 31	29,193	Cash Balance Dec 31	114,551	**405,772** **
										405,772 **

**Note: These two block figures should agree.

CPA Summary

City of Alma

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Reserve Fund		**Gas Reserve Fund**		**Electric Reserve Fund**		**Bond Fund**		**Gasline Phase I**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	17,406	Cash Balance Jan 1	142,461	Cash Balance Jan 1	83,849	Cash Balance Jan 1	204	Cash Balance Jan 1	195,457	439,377
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Sewer Uti	14,400	Transfer from Gas Utility	36,000	Transfer from Electric Ut	36,000	Delinquent Taxes	88	Bond Proceeds	963,225	
						Paid Assessments	4,028			
Total Receipts	14,400	Total Receipts	36,000	Total Receipts	36,000	Total Receipts	4,116	Total Receipts	963,225	1,053,741
Resources Available:	31,806	Resources Available:	178,461	Resources Available:	119,849	Resources Available:	4,320	Resources Available:	1,158,682	1,493,118
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfer to Sewer	17,800			Transfer to Electric Utili	10,000			Capital Outlay	800,584	
								Debt Service	13,500	
Total Expenditures	17,800	Total Expenditures	0	Total Expenditures	10,000	Total Expenditures	0	Total Expenditures	814,084	841,884
Cash Balance Dec 31	14,006	Cash Balance Dec 31	178,461	Cash Balance Dec 31	109,849	Cash Balance Dec 31	4,320	Cash Balance Dec 31	344,598	**651,234** **
										651,234 **

**Note: These two block figures should agree.

CPA Summary

City of Alma

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Community Center Deposit										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	490	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		490
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Receipts:	630									
Total Receipts	630	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	630
Resources Available:	1,120	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	1,120
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfer to Electric Utili	650									
Total Expenditures	650	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	650
Cash Balance Dec 31	470	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**470** **
										470 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARIN

2022

The governing body of

City of Alma

will meet on at at 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 and will be available at this hearing.

BUDGET SUMMAR

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

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

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	404,678	36.204	513,700	37.465	585,700	205,154	35.411
Debt Service							
Library							
Employee Benefits	209,468				226,500		
Recreation Commission					6,700		
Special Highway	4,114		18,000		38,000		
Special Parks & Rec	1,919		12,000		12,000		
City Sales Tax Project	140,958		140,000		100,000		
2012 Water Bond & Int	94,678		73,828		77,952		
2013 Collection System Bon	59,831		59,930		59,930		
Sewer Reno Loan 2011	101,966		162,076		196,330		
Electric Utility	1,493,686		1,756,425		1,756,425		
Gas Utility	532,849		694,500		724,500		
Water Utility	364,212		363,560		363,560		
Sewer Utility	336,954		580,000		580,000		
Kansas Water Rights	27,606		32,500		32,500		
Non-Budgeted Funds-A	336,059						
Non-Budgeted Funds-B	841,884						
Non-Budgeted Funds-C	650						
Totals	4,951,512	36.204	4,406,519	37.465	4,760,097	205,154	35.411
*Revenue Neutral Rate***							*36.538*
Less: Transfers	615,590		1,076,085		1,152,085		
Net Expenditure	4,335,922		3,330,434		3,608,012		
Total Tax Levied	213,918		211,688		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,633,139		5,650,235		5,793,574		
Outstanding Indebtedness, January 1,	2019		2020		2021		
G.O. Bonds	4,852,166		5,562,966		4,737,966		
Revenue Bonds	0		0		0		
Other	330,393		304,878		304,878		
Lease Purchase Principal	0		40,000		0		
Total	5,182,559		5,907,844		5,042,844		

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

0

City Official Title: 0

Resolution No. 2021-12

A RESOLUTION OF THE CITY OF ALMA, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of ALMA was calculated as 36.538 mills by the WABAUNSEE County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of ALMA will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 7, 2021 at 5:45 PM allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of ALMA, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF ALMA:

The City of ALMA shall levy a property tax rate exceeding the Revenue Neutral Rate of 36.538 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 7th day of September 2021 and **SIGNED** by the Mayor.

Maurice W Baker

Mayor

Attested:

Sherry Smith

City Clerk

Proof of Publication

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, WABAUNSEE COUNTY,

SS Lori L. Daniel

Being first duly sworn, deposes and says: That she is the owner and publisher of *THE WABAUNSEE COUNTY SIGNAL-ENTERPRISE*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Wabaunsee County, Kansas, with a general paid circulation on a weekly basis in Wabaunsee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Alma, Kansas, in said County as second class manner.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week(s), the first publication thereof being made as afore said on the 26th day of August, 2021, with subsequent publications being made on the following date(s):

....., 2021

....., 2021

Lori L. Daniel

Subscribed and sworn to before me this

..... Day ..... , 2021

.....
Notary or Clerk of District Court

My commission expires: .....

Printer's fee $.....

Additional copies $.....

Total publication fee $.....

Send Notarized Copy .....

Published in the Wabaunsee County Signal-Enterprise Thursday, August 26, 2021.

NOTICE OF BUDGET HEARING

The governing body of
City of Alma
will meet on September 7, 2021 at 5:45 PM at 326 Missouri, Alma, KS 66401 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 Hall and will be available at this hearing.

BUDGET SUMMARY

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Revenue Bonds	0		0		0		
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Lease Purchase Principal	0		40,000		0		
Total	5,182,559		5,907,844		5,042,844		

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Sherry Smith
City Official Title: City Clerk