CERTIFICATE 2024

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

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (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	538,885	190,444	27.099
Debt Service	10-113				
Library	12-1220				
Employee Benefits		7	266,500		
Recreation Commission		7	17,795	10,826	1.54
Special Highway		8	25,000		
Special Parks & Rec		8	26,500		
City Sales Tax Project		9	200,000		
2012 Water Bond & Int		9	66,500		
2013 Collection System Bond		10	59,930		
Sewer Reno Loan 2011		10	164,046		
Electric Utility		11	1,780,325		
Gas Utility		11	798,577		
Water Utility		12	379,040		
Sewer Utility		12	344,940		
Kansas Water Rights		13	28,107		
		13			
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Totals		xxxxxx	4,696,145	201,270	28.639
Budget Hearing Notice		17			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		17			7,109,541
RNR Hearing Notice		18			
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

- RHID 89,338
7,020,203

Revenue Neutral Rate 28.639

Assisted by:
Varney & Associates, CPAs, LLC

Address:
1501 Poyntz Ave
Manhattan, KS 66502
Email:
aswartz@varney.com

Attest: October 31, 2023
Abby Emick
County Clerk

Governing Body

CPA Summary

City of Alma 2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	192,859	24,650	432	110	1,330	212
Debt Service						
Library						
Employee Benefits						
Recreation Commission	10,949	1,399	25	6	75	12
TOTAL	203,808	26,049	457	116	1,405	224

County Treas Motor Vehicle Estimate	26,049				
County Treas Recreational Vehicle Estimate		457			
County Treas 16/20M Vehicle Estimate			116		
County Treas Commercial Vehicle Tax Estimate				1,405	
County Treas Watercraft Tax Estimate					224

Motor Vehicle Factor	0.12781				
Recreational Vehicle Factor		0.00224			
16/20M Vehicle Factor			0.00057		
Commercial Vehicle Factor				0.00689	
Watercraft Factor					0.00110

City of Alma 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
Electric Utility Fund	General Fund	90,325	90,325	90,325	KSA 12-825d
General Fund	Equipment Reserve Fund	26,000	16,000	26,000	KSA 12-1,117
General Fund	Special Parks & Recreation Fund	4,500	-	4,500	
General Fund	Capital Improvement Fund	95,100	3,000	4,000	KSA 12-1,118
Sewer Utility Fund	2013 Collection System Bond Fund	59,940	59,940	59,940	KSA 12-825d
Sewer Utility Fund	Sewer Renovation Loan Fund	97,804	125,000	125,000	KSA 12-825d
Electric Reserve Fund	Electric Utility Fund	-	10,000	10,000	KSA 12-825d
Electric Utility Fund	Electric Reserve Fund	36,000	36,000	36,000	KSA 12-825d
Electric Utility Fund	Equipment Reserve Fund	-	3,000	5,000	KSA 12-825d
Gas Reserve Fund	Gas Utility Fund	-	50,000	50,000	KSA 12-825d
Gas Utility Fund	Gas Reserve Fund	36,000	36,000	36,000	KSA 12-825d
Water Utility Fund	Water Reserve Fund	27,000	35,000	30,000	KSA 12-825d
Water Utility Fund	2012 Water Bond Fund	67,200	50,000	60,000	KSA 12-825d
Water Reserve Fund	Water Bond Fund	1,693	-	-	KSA 12-825d
Sewer Reserve Fund	Sewer Utility Fund	-	20,000	20,000	KSA 12-825d
Water Utility Fund	Kansas Water Rights Fund	32,040	32,040	32,040	KSA 12-825d
Gas Utility Fund	GO Bond Fund	101,541	73,240	73,020	KSA 12-825d
Sewer Utility Fund	Sewer Reserve Fund	14,400	15,000	15,000	KSA 12-825d
Electric Utility Fund	Employee Benefits Fund	105,113	115,000	120,000	KSA 12-16,102
Gas Utility Fund	Employee Benefits Fund	42,036	35,000	42,000	KSA 12-16,102
General Fund	Employee Benefits Fund	12,486	38,500	36,500	KSA 12-16,102
Sewer Utility Fund	Employee Benefits Fund	10,529	20,000	20,000	KSA 12-16,102
Water Utility Fund	Employee Benefits Fund	40,111	35,000	40,000	KSA 12-16,102
	Totals	899,818	898,045	935,325	
	Adjustments				
	Adjusted Totals	899,818	898,045	935,325	

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

City of Alma

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 2013	9/27/2013	9/27/2053	2.75	1,443,000	1,239,617			34,089	25,841	33,470	26,460
Series 2019	12/19/2019	4/15/2047	2.00	2,310,000	2,140,000			60,235	60,000	59,046	65,000
Series 2021-A	2/24/2021	8/1/2041	2.00	1,090,000	1,005,000			16,725	50,000	16,400	50,000
Series 2021-B	8/12/2021	8/1/2041	2.20	1,240,000	1,185,000			18,240	55,000	18,020	55,000
Series 2023-A	1/26/2023	1/26/2063	2.125	1,173,700	0			0	0	29,841	18,921
Series 2021-1 GO Temp Note	8/12/2021	2/1/2023	0.35	1,173,700	1,173,700			6,036	1,173,700	0	0
Total G.O. Bonds					**6,743,317**			**135,325**	**1,364,541**	**156,777**	**215,381**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Utility Low Interest Loan	7/1/2021	3/1/2031	0.25	501,450	92,942			2,176	10,284	2,087	10,470
Kansas Water Rights	3/1/2016	6/1/2031	Variable	411,763	203,629			2,488	24,385	0	25,607
Total Other					**296,571**			**4,664**	**34,669**	**2,087**	**36,077**
Total Indebtedness					**7,039,888**			**139,989**	**1,399,210**	**158,864**	**251,458**

City of Alma

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 As Beginning of 2023	Payments Due 2023	Payments Due 2024
2011 Ford F550	8/20/2019	48	3.60	40,000	802	802	0
				Totals	**802**	**802**	**0**

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

City of Alma 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	90,499	84,379	62,472
Receipts:			
Ad Valorem Tax	205,072	192,859	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,440		
Motor Vehicle Tax	29,244	26,744	24,650
Recreational Vehicle Tax	589	549	432
16/20M Vehicle Tax	140	144	110
Commercial Vehicle Tax	1,569	1,638	1,330
Watercraft Tax		234	212
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax	55,421	50,000	52,000
Local Alcoholic Liquor	12,324	2,200	4,000
Highway Connecting Links	8,490	4,000	5,000
Licenses and Permits	2,716	3,000	3,000
Franchise Fees	3,089	-	-
Swimming Pool Receipts	16,414	15,000	16,000
Refuse Collection	87,006	70,000	80,000
Fines and Fees	500	2,500	1,000
Community Center	1,320	1,000	1,000
Reimbursed Expenses	22,676	5,000	5,000
Fish & Game Reimbursement	2,060	2,100	2,100
Neighborhood Revitalization	-521	-	-
Transfer from Electric Utility Fund	90,325	90,325	90,325
In Lieu of Taxes (IRB)			
Interest on Idle Funds	4,383		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**545,257**	**467,293**	**286,159**
Resources Available:	**635,756**	**551,672**	**348,631**

City of Alma

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	635,756	551,672	348,631
Expenditures:			
General and Administrative	173,901	158,000	175,235
Highway Department	137,881	145,000	151,000
Street Lighting	10,787	11,000	11,000
Parks and Cemetery	2,055	1,800	2,000
Marshall	39,178	82,500	106,500
Swimming Pool	61,537	60,800	61,000
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
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	425,339	459,100	506,735
July 4th Celebration Fund	6,322	2,000	2,000
Community Building	10,304	14,000	12,000
Fish and Game	2,100	-	1,000
Transfer to Capital Improvement Fund	93,000	3,000	3,000
Transfer to Equipment Reserve	9,000	9,000	9,000
Transfer to Special Parks & Recreation Fund	4,500	-	4,500
Cash Forward (2024 column)			
Miscellaneous	812	2,100	650
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**551,377**	**489,200**	**538,885**
Unencumbered Cash Balance Dec 31	84,379	62,472	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	585,700	520,700	538,885
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	538,885
		Tax Required	190,254
	Delinquent Comp Rate:	0.1%	190
		Amount of 2023 Ad Valorem Tax	190,444

CPA Summary

City of Alma 2024

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General and Administrative			
Personnel Services	54,362	53,000	57,000
Contractual	24,507	25,000	26,000
Commodities	10,659	10,000	12,235
Refuse Collection	84,373	70,000	80,000
Total	**173,901**	**158,000**	**175,235**
Highway Department			
Personnel Services	15,621	20,000	20,000
Contractual	367	-	1,000
Commodities	101,380	105,000	105,000
Employee Benefits	10,513	20,000	15,000
Transfer to Equipment Reserve	10,000	-	10,000
Total	**137,881**	**145,000**	**151,000**
Street Lighting			
Contractual	10,787	11,000	11,000
Total	**10,787**	**11,000**	**11,000**
Parks and Cemetery			
Personnel Services	2,055	1,800	2,000
Total	**2,055**	**1,800**	**2,000**
Marshall			
Personnel Services	8,394	35,000	52,000
Contractual	9,817	12,000	12,000
Commodities	11,994	10,000	14,000
Employee Benefits Reimbursement	1,973	18,500	21,500
Transfer to Equipment Reserve	7,000	7,000	7,000
Total	**39,178**	**82,500**	**106,500**
Swimming Pool			
Personnel Services	44,235	45,000	45,000
Contractual	4,891	3,300	4,000
Commodities	12,317	12,500	12,000
Sales Tax Paid	94	-	-
Total	**61,537**	**60,800**	**61,000**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Page 1 - Total	**425,339**	**459,100**	**506,735**

City of Alma 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	377	-55	11,945
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfers from Other Funds	210,275	243,500	258,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**210,275**	**243,500**	**258,500**
Resources Available:	**210,652**	**243,445**	**270,445**
Expenditures:			
Social Security Remittances	32,130	40,000	45,000
KPERS Remittances	33,717	40,000	45,000
Unemployment Remittances	1,384	1,500	1,500
Insurance and Deferred Compensation	143,476	150,000	175,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**210,707**	**231,500**	**266,500**
Unencumbered Cash Balance Dec 31	-55	11,945	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	226,500	231,500	266,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	266,500
See Tab B		Tax Required	0
	Delinquent Comp Rate:	0.1%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Recreation Commission**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,051	4,894	5,463
Receipts:			
Ad Valorem Tax	407	10,949	xxxxxxxxxxxxxxxxx
Delinquent Tax	17		
Motor Vehicle Tax	3,978		1,399
Recreational Vehicle Tax	9		25
16/20M Vehicle Tax	4		6
Commercial Vehicle Tax	3		75
Watercraft Tax			12
Transfer from General Fund			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,418**	**10,949**	**1,517**
Resources Available:	**5,469**	**15,843**	**6,980**
Expenditures:			
Commodities	575	10,380	17,795
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	575	10,380	17,795
Unencumbered Cash Balance Dec 31	4,894	5,463	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	6,700	12,000	17,795
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,795
		Tax Required	10,815
	Delinquent Comp Rate:	0.1%	11
		Amount of 2023 Ad Valorem Tax	10,826

CPA Summary

City of Alma 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	39,350	27,613	4,873
Receipts:			
State of Kansas Gas Tax	16,181	21,260	21,110
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,181**	**21,260**	**21,110**
Resources Available:	**55,531**	**48,873**	**25,983**
Expenditures:			
Commodities	27,918	44,000	25,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,918**	**44,000**	**25,000**
Unencumbered Cash Balance Dec 31	27,613	4,873	983
2022/2023/2024 Budget Authority Amount:	38,000	44,000	25,000

Adopted Budget

Special Parks & Rec	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	10,345	24,824	22,224
Receipts:			
Liquor Tax	6,910	2,300	3,000
Miscellaneous	3,069	2,100	2,000
Transfer from General	4,500	-	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,479**	**4,400**	**9,500**
Resources Available:	**24,824**	**29,224**	**31,724**
Expenditures:			
Capital Outlay	-	7,000	26,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**7,000**	**26,500**
Unencumbered Cash Balance Dec 31	24,824	22,224	5,224
2022/2023/2024 Budget Authority Amount:	12,000	7,000	26,500

CPA Summary

City of Alma 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City Sales Tax Project**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	98,976	163,742	78,742
Receipts:			
Sales Tax Collections	160,563	140,000	140,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**160,563**	**140,000**	**140,000**
Resources Available:	**259,539**	**303,742**	**218,742**
Expenditures:			
Commodities	95,797	225,000	200,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**95,797**	**225,000**	**200,000**
Unencumbered Cash Balance Dec 31	163,742	78,742	18,742
2022/2023/2024 Budget Authority Amount:	100,000	225,000	200,000

Adopted Budget

2012 Water Bond & Int	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	81,977	82,372	65,647
Receipts:			
Transfer from Water Utility	67,200	50,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**67,200**	**50,000**	**60,000**
Resources Available:	**149,177**	**132,372**	**125,647**
Expenditures:			
Principal Payments	50,000	50,000	50,000
Interest Payments	16,805	16,725	16,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**66,805**	**66,725**	**66,500**
Unencumbered Cash Balance Dec 31	82,372	65,647	59,147
2022/2023/2024 Budget Authority Amount:	77,952	66,725	66,500

CPA Summary

City of Alma 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **2013 Collection System Bond**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	58,929	58,939	58,949
Receipts:			
Transfer from Sewer Utility	59,940	59,940	59,940
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**59,940**	**59,940**	**59,940**
Resources Available:	**118,869**	**118,879**	**118,889**
Expenditures:			
Principal Payments	25,149	25,841	26,460
Interest Payments	34,781	34,089	33,470
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**59,930**	**59,930**	**59,930**
Unencumbered Cash Balance Dec 31	58,939	58,949	58,959
2022/2023/2024 Budget Authority Amount:	59,930	59,930	59,930

Adopted Budget

Sewer Reno Loan 2011	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	294,160	270,634	235,399
Receipts:			
Transfer from Sewer Utility	97,804	125,000	125,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**97,804**	**125,000**	**125,000**
Resources Available:	**391,964**	**395,634**	**360,399**
Expenditures:			
Principal Payments	60,000	60,000	65,000
Interest Payments	61,330	60,235	59,046
Additional Principal	-	40,000	40,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**121,330**	**160,235**	**164,046**
Unencumbered Cash Balance Dec 31	270,634	235,399	196,353
2022/2023/2024 Budget Authority Amount:	196,330	160,235	164,046

CPA Summary

City of Alma 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	7,253	81,683	59,858
Receipts:			
Sales and Charges	1,684,001	1,580,000	1,700,000
Sales Tax	33,650	35,000	37,000
Penalties and Other	12,952	10,000	10,000
Transfer from Electric Reserve	-	10,000	10,000
Transfer from Gas	-	-	-
Interest on Idle Funds	-	-	-
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,730,603**	**1,635,000**	**1,757,000**
Resources Available:	**1,737,856**	**1,716,683**	**1,816,858**
Expenditures:			
Personnel Services	156,223	160,000	165,000
Commodities	117,241	75,000	80,000
Contractual	67,508	40,000	45,000
Energy Purchased	1,048,730	1,100,000	1,200,000
Sales Tax	35,033	37,500	39,000
Transfer to General	90,325	90,325	90,325
Transfer to Electric Reserve	36,000	36,000	36,000
Transfer to Employee Benefits	105,113	115,000	120,000
Capital Outlay	-	-	-
Transfer to Equipment Reserve	-	3,000	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,656,173**	**1,656,825**	**1,780,325**
Unencumbered Cash Balance Dec 31	81,683	59,858	36,533
2022/2023/2024 Budget Authority Amount:	1,756,425	1,656,825	1,780,325

Adopted Budget

Gas Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	598,238	123,116	4,880
Receipts:			
Sales and Charges	968,552	510,000	750,000
Sales Tax	28,642	15,000	25,000
Penalties and Other	13,776	6,500	7,500
Reimbursements	10,740	3,000	10,000
Transfer from Gas Reserve	-	50,000	50,000
Interest on Idle Funds	-	-	-
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,021,710**	**584,500**	**842,500**
Resources Available:	**1,619,948**	**707,616**	**847,380**
Expenditures:			
Personnel Services	62,489	65,000	65,000
Commodities	62,056	45,000	45,000
Contractual	146,782	45,000	45,000
Energy Purchased	634,602	350,000	450,000
Sales Tax	29,720	35,000	30,000
Capital Outlay	-	-	-
Transfer to Gas Reserve	36,000	36,000	36,000
Transfer to Electric	-	-	-
Transfer to GO Bond	101,541	73,240	73,020
Debt Service	376,448	18,496	12,557
Gas Line Project	5,158	-	-
Transfer to Employee Benefits	42,036	35,000	42,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,496,832**	**702,736**	**798,577**
Unencumbered Cash Balance Dec 31	123,116	4,880	48,803
2022/2023/2024 Budget Authority Amount:	724,500	952,093	798,577

See Tab A

CPA Summary

City of Alma 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,550	1,309	2,269
Receipts:			
Sales and Charges	385,514	350,000	370,000
Sales Tax and Water Protection Fee	8,808	7,000	8,000
Other	12,004	-	-
Interest on Idle Funds	79	-	-
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**406,405**	**357,000**	**378,000**
Resources Available:	**409,955**	**358,309**	**380,269**
Expenditures:			
Personnel Services	46,867	45,000	45,000
Commodities	81,471	90,000	87,500
Contractual Services	53,437	30,000	35,000
Water Plan Fee	3,079	3,000	3,000
Water Sampling	4,029	6,000	6,000
Water Chemicals	45,902	15,000	30,000
Sales Tax	7,510	10,000	8,000
Capital Outlay	-	5,000	2,500
Transfer to Water Reserve	27,000	35,000	30,000
Transfer to 2012 Water Bond	67,200	50,000	60,000
Transfer to KS Water Rights	32,040	32,040	32,040
Transfer to Employee Benefits	40,111	35,000	40,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**408,646**	**356,040**	**379,040**
Unencumbered Cash Balance Dec 31	1,309	2,269	1,229
2022/2023/2024 Budget Authority Amount:	363,560	356,040	379,040

See Tab A

Adopted Budget

Sewer Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	24,977	31,872	28,932
Receipts:			
User Fees	300,093	310,000	305,000
Transfer from Sewer Reserve	-	20,000	20,000
Miscellaneous Reimbursements	2,772	2,000	2,000
Interest on Idle Funds	79	-	-
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**302,944**	**332,000**	**327,000**
Resources Available:	**327,921**	**363,872**	**355,932**
Expenditures:			
Personnel Services	31,245	35,000	35,000
Commodities	52,516	40,000	45,000
Contractual Services	28,362	20,000	25,000
Capital Outlay	-	-	-
Transfer to Sewer Reserve	14,400	15,000	15,000
Transfer to Employee Benefits	10,529	20,000	20,000
Sewer Operations and Maintenance Cost	1,253	20,000	20,000
Transfer to Sewer Renovation Loan	97,804	125,000	125,000
Transfer to 2013 Collection System Bond	59,940	59,940	59,940
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**296,049**	**334,940**	**344,940**
Unencumbered Cash Balance Dec 31	31,872	28,932	10,992
2022/2023/2024 Budget Authority Amount:	580,000	340,000	344,940

CPA Summary

City of Alma 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Kansas Water Rights**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	38,589	45,117	50,284
Receipts:			
Transfer from Sewer	32,040	32,040	32,040
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,040**	**32,040**	**32,040**
Resources Available:	**70,629**	**77,157**	**82,324**
Expenditures:			
Principal Payments	25,395	24,385	25,607
Interest Payments	117	2,488	2,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,512**	**26,873**	**28,107**
Unencumbered Cash Balance Dec 31	45,117	50,284	54,217
2022/2023/2024 Budget Authority Amount:	32,500	32,500	28,107

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:			
Interest on Idle Funds			
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	0
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

City of Alma

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

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement Fund		**Equipment Reserve Fund**		**Klink Fund**		**Perpetual Care Fund**		**Water Reserve Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	139,151	Cash Balance Jan 1	183,843	Cash Balance Jan 1	57,520	Cash Balance Jan 1	30,718	Cash Balance Jan 1	153,911	565,143
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	95,100	Transfers In	26,000			Sale of Lots	1,225	Transfers In	27,000	
Other	62,415	Sale of Equip	43,350							
Total Receipts	157,515	Total Receipts	69,350	Total Receipts	0	Total Receipts	1,225	Total Receipts	27,000	255,090
Resources Available:	296,666	Resources Available:	253,193	Resources Available:	57,520	Resources Available:	31,943	Resources Available:	180,911	820,233
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	86,700	Contractual	54,877					Transfers Out	1,693	
		Commodities	4,799							
		Capital Outlay	5,362							
Total Expenditures	86,700	Total Expenditures	65,038	Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,693	153,431
Cash Balance Dec 31	209,966	Cash Balance Dec 31	188,155	Cash Balance Dec 31	57,520	Cash Balance Dec 31	31,943	Cash Balance Dec 31	179,218	**666,802** **
										666,802 **

**Note: These two block figures should agree.

CPA Summary

City of Alma

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:		
Sewer Reserve Fund		**Gas Reserve Fund**		**Electric Reserve Fund**		**Bond Fund**		**Gasline Phase I Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	28,406	Cash Balance Jan 1	167,218	Cash Balance Jan 1	135,849	Cash Balance Jan 1	4,321	Cash Balance Jan 1	10,177	345,971
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	14,400	Transfers In	36,000	Transfers In	36,000					
Total Receipts	14,400	Total Receipts	36,000	Total Receipts	36,000	Total Receipts	0	Total Receipts	0	86,400
Resources Available:	42,806	Resources Available:	203,218	Resources Available:	171,849	Resources Available:	4,321	Resources Available:	10,177	432,371
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
								Capital Outlay	630	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	630	630
Cash Balance Dec 31	42,806	Cash Balance Dec 31	203,218	Cash Balance Dec 31	171,849	Cash Balance Dec 31	4,321	Cash Balance Dec 31	9,547	**431,741** **
										431,741 **

**Note: These two block figures should agree.

CPA Summary

City of Alma

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

2024

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Community Center Deposit Fund		**GO Bonds Fund**		**Gasline Phase II Fund**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	520	Cash Balance Jan 1	8,640	Cash Balance Jan 1	1,047,237	Cash Balance Jan 1		Cash Balance Jan 1		1,056,397
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Misc	3,600	Transfers In	101,541	Temp Financing	282,000					
Total Receipts	3,600	Total Receipts	101,541	Total Receipts	282,000	Total Receipts	0	Total Receipts	0	387,141
Resources Available:	4,120	Resources Available:	110,181	Resources Available:	1,329,237	Resources Available:	0	Resources Available:	0	1,443,538
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Deposit Refunds	3,145	Principal	55,000	Construction	930,388					
		Interest	26,963							
Total Expenditures	3,145	Total Expenditures	81,963	Total Expenditures	930,388	Total Expenditures	0	Total Expenditures	0	1,015,496
Cash Balance Dec 31	975	Cash Balance Dec 31	28,218	Cash Balance Dec 31	398,849	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**428,042** **
										428,042 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

2024

The governing body of

City of Alma

will meet on August 15, 2023 at 5:45 PM at City Hall 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

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.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	551,377	35.406	489,200	31.007	538,885	190,444	27.099
Debt Service							
Library							
Employee Benefits	210,707		231,500		266,500		
Recreation Commission	575		10,380	1.761	17,795	10,826	1.540
Special Highway	27,918		44,000		25,000		
Special Parks & Rec			7,000		26,500		
City Sales Tax Project	95,797		225,000		200,000		
2012 Water Bond & Int	66,805		66,725		66,500		
2013 Collection System Bond	59,930		59,930		59,930		
Sewer Reno Loan 2011	121,330		160,235		164,046		
Electric Utility	1,656,173		1,656,825		1,780,325		
Gas Utility	1,496,832		702,736		798,577		
Water Utility	408,646		356,040		379,040		
Sewer Utility	296,049		334,940		344,940		
Kansas Water Rights	25,512		26,873		28,107		
Non-Budgeted Funds-A	153,431						
Non-Budgeted Funds-B	630						
Non-Budgeted Funds-C	1,015,496						
Totals	6,187,208	35.406	4,371,384	32.768	4,696,145	201,270	28.639
						*Revenue Neutral Rate***	*28.639*
Less: Transfers	899,818		898,045		935,325		
Net Expenditure	5,287,390		3,473,339		3,760,820		
Total Tax Levied	205,154		203,808		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,794,470		6,219,876		7,027,602		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	4,737,966	6,933,466	6,743,317
Revenue Bonds	0	0	0
Other	253,903	705,299	296,571
Lease Purchase Principal	21,464	10,651	802
Total	5,013,333	7,649,416	7,040,690

*Tax rates are expressed in mills

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

Sherry Smith

City Official Title: City Clerk

Proof of Publication

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, WABAUNSEE COUNTY,

SS Lori L. Daniel

eing first duly sworn, deposes and says: That she the owner and publisher of *THE WABAUNSEE OUNTY SIGNAL-ENTERPRISE*, a weekly newspaper rinted in the State of Kansas, and published in and of eneral circulation in Wabaunsee County, Kansas, ith a general paid circulation on a weekly basis in Vabaunsee County, Kansas, and that said newspaper not a trade, religious or fraternal publication.

aid newspaper is a weekly, published at least weekly 0 times a year; has been so published continuously nd uninterruptedly in said county and state for a eriod of more than five years prior to the first ublication of said notice; and has been admitted at ne post office of Alma, Kansas, in said County as econd class manner.

hat the attached notice is a true copy thereof nd was published in the regular nd entire issue of said newspaper for 1 onsecutive week(s), the first publication thereof eing made as afore said on the 3rd day August 2023, with ubsequent publications being made on the following ate(s):

....., 2023

....., 2023

Lori L. Daniel

ubscribed and sworn to before me this

..... Day ..... , 2023

.....

Notary or Clerk of District Court

y commission expires: .....

rinter's fee $.....

dditional copies $.....

otal publication fee $.....

end Notarized Copy .....

Published in the Wabaunsee County Signal-Enterprise, Thursday, August 3, 2023.

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G.O. Bonds	4,737,966		6,933,466		6,743,317		
Revenue Bonds	0		0		0		
Other	253,903		705,299		296,571		
Lease Purchase Principal	21,464		10,651		802		
Total	5,013,333		7,649,416		7,040,690		

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

Sherry Smith
City Official Title: City Clerk