CERTIFICATE 2025

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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	541,538	185,992	24.308
Debt Service	10-113				
Library	12-1220	7			
Employee Benefits		8	263,500		
		8			
Special Highway		9	61,045		
Special Parks & Rec		9	23,395		
City Sales Tax Project		10	200,000		
2012 Water Bond & Int		10	72,100		
2013 Collection System Bond		11	70,930		
Sewer Reno Loan 2011		11	183,762		
Electric Utility		12	1,874,015		
Gas Utility		12	973,275		
Water Utility		13	431,850		
Sewer Utility		13	334,940		
Kansas Water Rights		14	38,759		
		14			
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Totals for City		xxxxxx	5,069,109	185,992	24.308
Recreation	12-1927	7	17,685	10,557	1.382
Totals Including Recreation		xxxxxx	5,086,794	196,549	25.690
Budget Hearing Notice		18			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					7897,070
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

City Revenue Neutral Rate	24.308
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Varney & Associates, CPAs, LLC

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

Attest: October 2024

County Clerk

Governing Body

CPA Summary

City of Alma 2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	190,444	25,555	342	223	1,343	163
Debt Service						
Library						
Employee Benefits						
Recreation	10,826	1,453	19	13	76	9
TOTAL	190,444	25,555	342	223	1,343	163

County Treas Motor Vehicle Estimate	25,555				
County Treas Recreational Vehicle Estimate		342			
County Treas 16/20M Vehicle Estimate			223		
County Treas Commercial Vehicle Tax Estimate				1,343	
County Treas Watercraft Tax Estimate					163

Motor Vehicle Factor	0.13419				
Recreational Vehicle Factor		0.00180			
16/20M Vehicle Factor			0.00117		
Commercial Vehicle Factor				0.00705	
Watercraft Factor					0.00086

City of Alma 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General Fund	Equipment Reserve Fund	26,000	26,000	26,000	KSA 12-1,117
General Fund	Special Parks & Recreation Fund	4,500	4,500	4,500	Home Rule
General Fund	Capital Improvement Fund	5,100	3,000	3,000	KSA 12-1,118
Electric Reserve Fund	Electric Utility Fund	-	10,000	10,000	KSA 12-825d
Electric Utility Fund	General Fund	90,325	90,325	90,325	KSA 12-825d
Electric Utility Fund	Electric Reserve Fund	36,000	36,000	36,000	KSA 12-825d
Electric Utility Fund	Equipment Reserve Fund		2,000	5,000	KSA 12-825d
Electric Utility Fund	Kansas Water Rights Fund	18,690	-	18,690	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
Gas Utility Fund	2023 Gas Line Bond	44,000	-	-	KSA 12-825d
Gas Utility Fund	GO Bond Fund	83,459	73,020	73,020	KSA 12-825d
Water Utility Fund	Water Reserve Fund	14,400	30,000	30,000	KSA 12-825d
Water Utility Fund	2012 Water Bond Fund	67,200	60,000	60,000	KSA 12-825d
Water Utility Fund	Kansas Water Rights Fund	13,350	32,040	13,350	KSA 12-825d
Sewer Reserve Fund	Sewer Utility Fund	-	20,000	20,000	KSA 12-825d
Sewer Utility Fund	Sewer Reserve Fund	14,400	15,000	15,000	KSA 12-825d
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
General Fund	Employee Benefits Fund	21,103	36,500	36,500	KSA 12-16,102
Electric Utility Fund	Employee Benefits Fund	119,893	120,000	120,000	KSA 12-16,102
Gas Utility Fund	Employee Benefits Fund	47,950	42,000	42,000	KSA 12-16,102
Water Utility Fund	Employee Benefits Fund	35,972	40,000	40,000	KSA 12-16,102
Sewer Utility Fund	Employee Benefits Fund	12,002	20,000	20,000	KSA 12-16,102
	Totals	848,088	931,325	934,325	
	Adjustments				
	Adjusted Totals	848,088	931,325	934,325	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Alma

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2013	9/27/2013	9/27/2053	2.75	1,443,000	1,213,776	9/27	9/27	33,470	26,460	32,651	27,279
Series 2019	12/19/2019	4/15/2047	2.00	2,310,000	2,080,000	4/15 & 10/15	4/15 & 10/15	59,046	65,000	57,762	65,000
Series 2021-A	2/24/2021	8/1/2041	2.00	1,090,000	955,000	2/1 & 8/1	2/1 & 8/1	16,400	50,000	16,075	45,000
Series 2021-B	8/12/2021	8/1/2041	2.20	1,240,000	1,130,000	2/1 & 8/1	2/1 & 8/1	18,020	55,000	17,718	55,000
Series 2023-B	1/26/2023	1/26/2063	2.13	1,173,700	1,173,700	1/26	1/26	24,941	18,921	24,539	19,323
Total G.O. Bonds					**6,552,476**			**151,877**	**215,381**	**148,745**	**211,602**
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	82,658	Monthly	Monthly	2,087	10,470	1,803	10,754
Kansas Water Rights	3/1/2016	6/1/2031	Variable	411,763	176,117	6/30	6/30	0	25,160	0	25,159
Total Other					**258,775**			**2,087**	**35,630**	**1,803**	**35,913**
Total Indebtedness					**6,811,251**			**153,964**	**251,011**	**150,548**	**247,515**

City of Alma

2025

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 On Jan 1,2024	Payments Due 2024	Payments Due 2025
				Totals	**0**	**0**	**0**

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

City of Alma 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	84,379	75,976	40,344
Receipts:			
Ad Valorem Tax	186,123	190,444	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,003		
Motor Vehicle Tax	29,751	24,650	25,555
Recreational Vehicle Tax	429	432	342
16/20M Vehicle Tax	161	110	223
Commercial Vehicle Tax	1,620	1,330	1,343
Watercraft Tax		212	163
Gross Earning (Intangible) Tax			0
Local Sales Tax	68,457	68,000	70,000
Local Alcoholic Liquor	4,489	4,000	3,663
Highway Connecting Links	8,490	5,000	6,500
Licenses and Permits	4,094	3,000	3,500
Franchise Fees	3,804	0	2,500
Swimming Pool Receipts	15,524	16,000	16,000
Refuse Collection	86,780	85,000	86,000
Fines and Fees	5,219	1,000	2,500
Community Center	2,050	1,000	1,000
Reimbursed Expenses	15,482	5,000	6,000
Fish & Game Reimbursement	1,545	2,100	200
Neighborhood Revitalization	-85	0	
Transfer from Electric Utility Fund	90,325	90,325	90,325
In Lieu of Taxes (IRB)			
Interest on Idle Funds	8,588	5,000	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**533,849**	**502,603**	**315,814**
Resources Available:	**618,228**	**578,579**	**356,158**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	618,228	578,579	356,158
Expenditures:			
General and Administrative	187,101	175,235	175,235
Highway Department	164,945	151,000	151,000
Street Lighting	8,299	11,000	11,000
Parks and Cemetery	1,800	2,000	2,000
Marshall	81,537	106,500	106,500
Swimming Pool	61,926	61,000	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)	505,608	506,735	506,735
July 4th Celebration Fund	6,188	2,000	2,000
Community Building	10,035	12,000	12,000
Fish and Game	1,467	1,000	1,000
Transfer to Capital Improvement Fund	5,100	3,000	3,000
Transfer to Equipment Reserve	9,000	9,000	9,000
Transfer to Special Parks & Recreation Fund	4,500	4,500	4,500
Cash Reserve (2025 column)			3,303
Miscellaneous	354		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**542,252**	**538,235**	**541,538**
Unencumbered Cash Balance Dec 31	75,976	40,344	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	520,700	538,885	541,538
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	541,538
		Tax Required	185,380
	Delinquent Comp Rate:	0.3%	612
		Amount of 2024 Ad Valorem Tax	185,992

CPA Summary

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General and Administrative			
Personnel Services	57,893	57,000	57,000
Contractual	29,971	26,000	26,000
Commodities	15,784	12,235	12,235
Refuse Collection	83,453	80,000	80,000
Total	**187,101**	**175,235**	**175,235**
Highway Department			
Personnel Services	16,346	20,000	20,000
Contractual	387	1,000	1,000
Commodities	126,221	105,000	105,000
Employee Benefits	11,991	15,000	15,000
Transfer to Equipment Reserve	10,000	10,000	10,000
Total	**164,945**	**151,000**	**151,000**
Street Lighting			
Contractual	8,299	11,000	11,000
Total	**8,299**	**11,000**	**11,000**
Parks and Cemetery			
Personnel Services	1,800	2,000	2,000
Total	**1,800**	**2,000**	**2,000**
Marshall			
Personnel Services	42,758	52,000	52,000
Contractual	11,799	12,000	12,000
Commodities	10,868	14,000	14,000
Employee Benefits Reimbursement	9,112	21,500	21,500
Transfer to Equipment Reserve	7,000	7,000	7,000
Total	**81,537**	**106,500**	**106,500**
Swimming Pool			
Personnel Services	40,429	45,000	45,000
Contractual	3,899	4,000	4,000
Commodities	17,490	12,000	12,000
Sales Tax Paid	108	0	0
Total	**61,926**	**61,000**	**61,000**

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

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

Page 1 - Total	**505,608**	**506,735**	**506,735**

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

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

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

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

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

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

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

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	0	0	0
Page 1 -Total	**505,608**	**506,735**	**506,735**
Grand Total	**505,608**	**506,735**	**506,735**

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

City of Alma 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.3%	0
		Amount of -1 Ad Valorem Tax	0

Adopted Budget **Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,894	10,000	5,593
Receipts:			
Ad Valorem Tax	10,809	10,826	xxxxxxxxxxxxxxxxxx
Delinquent Tax	16		
Motor Vehicle Tax	4,972	1,399	1,453
Recreational Vehicle Tax		25	19
16/20M Vehicle Tax		6	13
Commercial Vehicle Tax		75	76
Watercraft Tax		12	9
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(4)		0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,793**	**12,343**	**1,570**
Resources Available:	**20,687**	**22,343**	**7,163**
Expenditures:			
Arppropriation to Rec Commission	10,687	16,750	17,685
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,687**	**16,750**	**17,685**
Unencumbered Cash Balance Dec 31	10,000	5,593	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	12,000	17,795	17,685
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,685
		Tax Required	10,522
	Delinquent Comp Rate:	0.3%	35
		Amount of 2024 Ad Valorem Tax	10,557

CPA Summary

City of Alma 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	-55	2,251	5,001
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfers from Other Funds	236,920	258,500	258,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**236,920**	**258,500**	**258,500**
Resources Available:	236,865	260,751	263,501
Expenditures:			
Social Security Remittances	35,866	45,000	45,000
KPERS Remittances	38,918	45,000	45,000
Unemployment Remittances	457	750	1,500
Insurance and Deferred Compensation	159,373	165,000	172,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**234,614**	**255,750**	**263,500**
Unencumbered Cash Balance Dec 31	2,251	5,001	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	231,500	266,500	263,500
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	263,500
		Tax Required	0
	Delinquent Comp Rate:	0.3%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.3%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Alma 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	27,613	43,815	39,935
Receipts:			
State of Kansas Gas Tax	16,202	21,120	21,110
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,202**	**21,120**	**21,110**
Resources Available:	**43,815**	**64,935**	**61,045**
Expenditures:			
Commodities	0	25,000	61,045
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**25,000**	**61,045**
Unencumbered Cash Balance Dec 31	43,815	39,935	0
2023/2024/2025 Budget Authority Amount:	44,000	25,000	61,045

Adopted Budget **Special Parks & Rec**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	24,824	30,895	13,895
Receipts:			
Liquor Tax	4,489	3,000	3,000
Miscellaneous	1,920	2,000	2,000
Transfer from General	4,500	4,500	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,909**	**9,500**	**9,500**
Resources Available:	**35,733**	**40,395**	**23,395**
Expenditures:			
Capital Outlay	4,838	26,500	23,395
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,838**	**26,500**	**23,395**
Unencumbered Cash Balance Dec 31	30,895	13,895	0
2023/2024/2025 Budget Authority Amount:	7,000	26,500	23,395

CPA Summary

City of Alma 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City Sales Tax Project**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	163,742	100,223	50,223
Receipts:			
Sales Tax Collections	164,212	150,000	150,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**164,212**	**150,000**	**150,000**
Resources Available:	**327,954**	**250,223**	**200,223**
Expenditures:			
Commodities	227,731	200,000	200,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**227,731**	**200,000**	**200,000**
Unencumbered Cash Balance Dec 31	100,223	50,223	223
2023/2024/2025 Budget Authority Amount:	225,000	200,000	200,000

See Tab A

Adopted Budget **2012 Water Bond & Int**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	82,372	91,225	84,725
Receipts:			
Transfer from Water Utility	67,200	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**67,200**	**60,000**	**60,000**
Resources Available:	**149,572**	**151,225**	**144,725**
Expenditures:			
Principal Payments	50,000	50,000	45,000
Interest Payments	8,347	16,500	16,100
Cash Reserve (2025 column)			10,000
Miscellaneous			1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**58,347**	**66,500**	**72,100**
Unencumbered Cash Balance Dec 31	91,225	84,725	72,625
2023/2024/2025 Budget Authority Amount:	66,725	66,500	72,100

CPA Summary

City of Alma 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **2013 Collection System Bond**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	58,939	58,948	58,958
Receipts:			
Transfer from Sewer Utility	59,939	59,940	59,940
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**59,939**	**59,940**	**59,940**
Resources Available:	**118,878**	**118,888**	**118,898**
Expenditures:			
Principal Payments	25,841	26,460	27,279
Interest Payments	34,089	33,470	32,651
Cash Reserve (2025 column)			10,000
Miscellaneous			1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**59,930**	**59,930**	**70,930**
Unencumbered Cash Balance Dec 31	58,948	58,958	47,968
2023/2024/2025 Budget Authority Amount:	59,930	59,930	70,930

Adopted Budget **Sewer Reno Loan 2011**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	270,634	248,203	209,157
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:	**368,438**	**373,203**	**334,157**
Expenditures:			
Principal Payments	60,000	65,000	65,000
Interest Payments	60,235	59,046	57,762
Additional Principal	0	40,000	40,000
Cash Reserve (2025 column)			20,000
Miscellaneous			1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**120,235**	**164,046**	**183,762**
Unencumbered Cash Balance Dec 31	248,203	209,157	150,395
2023/2024/2025 Budget Authority Amount:	160,235	164,046	183,762

CPA Summary

City of Alma 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	81,683	60,098	37,773
Receipts:			
Sales and Charges	1,738,686	1,700,000	1,800,000
Sales Tax	34,773	35,000	37,000
Penalties and Other	10,811	10,000	10,000
Transfer from Electric Reserve	-	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,784,270**	**1,755,000**	**1,857,000**
Resources Available:	**1,865,953**	**1,815,098**	**1,894,773**
Expenditures:			
Personnel Services	163,465	165,000	165,000
Commodities	47,925	80,000	80,000
Contractual	60,538	45,000	45,000
Energy Purchased	1,231,896	1,200,000	1,200,000
Sales Tax	37,123	39,000	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	119,893	120,000	120,000
Capital Outlay	-	-	75,000
Transfer to Equipment Reserve	-	2,000	5,000
Transfer to Kansas Water Rights	18,690	-	18,690
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,805,855**	**1,777,325**	**1,874,015**
Unencumbered Cash Balance Dec 31	60,098	37,773	20,758
2023/2024/2025 Budget Authority Amount:	1,656,825	1,780,325	1,874,015

See Tab A

Adopted Budget **Gas Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	123,116	215,155	259,078
Receipts:			
Sales and Charges	972,474	750,000	750,000
Sales Tax	27,671	25,000	25,000
Penalties and Other	27,572	7,500	7,500
Reimbursements	1,550	10,000	10,000
Transfer from Gas Reserve	-	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,029,267**	**842,500**	**842,500**
Resources Available:	**1,152,383**	**1,057,655**	**1,101,578**
Expenditures:			
Personnel Services	65,386	65,000	65,000
Commodities	36,625	45,000	45,000
Contractual	38,690	45,000	45,000
Energy Purchased	544,853	450,000	450,000
Sales Tax	27,708	30,000	30,000
Capital Outlay	-	-	175,000
Debt Service	12,557	12,557	12,557
Transfer to Employee Benefits	47,950	42,000	42,000
Transfer to Gas Reserve	36,000	36,000	36,000
Transfer to GO Bond	127,459	73,020	72,718
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**937,228**	**798,577**	**973,275**
Unencumbered Cash Balance Dec 31	215,155	259,078	128,303
2023/2024/2025 Budget Authority Amount:	952,093	798,577	973,275

CPA Summary

City of Alma 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,309	93,095	92,055
Receipts:			
Sales and Charges	406,786	370,000	370,000
Sales Tax and Water Protection Fee	9,320	8,000	8,000
Reimbursements	7,505	-	-
Transfer from Water Reserve	-	-	-
Interest on Idle Funds	467		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**424,078**	**378,000**	**378,000**
Resources Available:	**425,387**	**471,095**	**470,055**
Expenditures:			
Personnel Services	49,039	45,000	45,000
Commodities	75,698	87,500	87,500
Contractual Services	37,738	35,000	35,000
Water Plan Fee	2,828	3,000	3,000
Water Sampling	7,067	6,000	6,000
Water Chemicals	20,915	30,000	30,000
Sales Tax	8,085	8,000	8,000
Capital Outlay	-	2,500	74,000
Transfer to Employee Benefits	35,972	40,000	40,000
Transfer to Water Reserve	14,400	30,000	30,000
Transfer to 2012 Water Bond	67,200	60,000	60,000
Transfer to Kansas Water Rights	13,350	32,040	13,350
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**332,292**	**379,040**	**431,850**
Unencumbered Cash Balance Dec 31	93,095	92,055	38,205
2023/2024/2025 Budget Authority Amount:	356,040	379,040	431,850

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	31,872	9,794	8,854
Receipts:			
User Fees	305,409	305,000	305,000
Transfer from Sewer Reserve	-	20,000	20,000
Miscellaneous Reimbursements	3,329	2,000	2,000
Interest on Idle Funds	467	-	-
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**309,205**	**327,000**	**327,000**
Resources Available:	**341,077**	**336,794**	**335,854**
Expenditures:			
Personnel Services	32,693	35,000	35,000
Commodities	77,277	45,000	45,000
Contractual Services	35,596	25,000	25,000
Capital Outlay	-	-	-
Transfer to Employee Benefits	12,002	20,000	20,000
Transfer to Sewer Reserve	14,400	15,000	15,000
Sewer Operations and Maintenance Cost	1,571	3,000	10,000
Transfer to Sewer Renovation Loan	97,804	125,000	125,000
Transfer to 2013 Collection System Bond	59,940	59,940	59,940
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**331,283**	**327,940**	**334,940**
Unencumbered Cash Balance Dec 31	9,794	8,854	914
2023/2024/2025 Budget Authority Amount:	340,000	344,940	334,940

CPA Summary

City of Alma 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Kansas Water Rights**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	45,117	47,157	51,437
Receipts:			
Transfer from Electric Utility	18,690	18,690	18,690
Transfer from Water Utility	13,350	13,350	13,350
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,040**	**32,040**	**32,040**
Resources Available:	**77,157**	**79,197**	**83,477**
Expenditures:			
Principal Payments	27,512	25,160	25,159
Interest Payments	2,488	2,600	2,600
Cash Reserve (2025 column)			10,000
Miscellaneous			1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**30,000**	**27,760**	**38,759**
Unencumbered Cash Balance Dec 31	47,157	51,437	44,718
2023/2024/2025 Budget Authority Amount:	32,500	28,107	38,759

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

CPA Summary

City of Alma

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

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	209,966	Cash Balance Jan 1	188,155	Cash Balance Jan 1	57,250	Cash Balance Jan 1	31,943	Cash Balance Jan 1	179,218	666,532
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursements	43,169	Reimbursements	500			Sale of Lots	707	Transfers In	14,400	
Miscellaneous	8,487	Transfers In	26,000							
Transfers In	5,100									
Total Receipts	56,756	Total Receipts	26,500	Total Receipts	0	Total Receipts	707	Total Receipts	14,400	98,363
Resources Available:	266,722	Resources Available:	214,655	Resources Available:	57,250	Resources Available:	32,650	Resources Available:	193,618	764,895
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	264,786	Commodities	1,055			Commodities	2,286	Capital Outlay	97,971	
		Capital Outlay	71,841							
Total Expenditures	264,786	Total Expenditures	72,896	Total Expenditures	0	Total Expenditures	2,286	Total Expenditures	97,971	437,939
Cash Balance Dec 31	1,936	Cash Balance Dec 31	141,759	Cash Balance Dec 31	57,250	Cash Balance Dec 31	30,364	Cash Balance Dec 31	95,647	**326,956** **
										326,956 **

**Note: These two block figures should agree.

CPA Summary

City of Alma

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

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	42,806	Cash Balance Jan 1	203,218	Cash Balance Jan 1	171,849	Cash Balance Jan 1	4,321	Cash Balance Jan 1	9,547	431,741
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:	57,206	Resources Available:	239,218	Resources Available:	207,849	Resources Available:	4,321	Resources Available:	9,547	518,141
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Capital Outlay	65,785					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	65,785	Total Expenditures	0	Total Expenditures	0	65,785
Cash Balance Dec 31	57,206	Cash Balance Dec 31	239,218	Cash Balance Dec 31	142,064	Cash Balance Dec 31	4,321	Cash Balance Dec 31	9,547	**452,356** **
										452,356 **

**Note: These two block figures should agree.

CPA Summary

City of Alma

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

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**		**2023 Gasline Bond**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	975	Cash Balance Jan 1	28,218	Cash Balance Jan 1	398,849	Cash Balance Jan 1	0	Cash Balance Jan 1		428,042
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	4,100	Reimbursements	32,017	Temp Financing	102,100	Transfers In	44,000			
		Transfers In	83,459			Temp Financing	1,173,700			
Total Receipts	4,100	Total Receipts	115,476	Total Receipts	102,100	Total Receipts	1,217,700	Total Receipts	0	1,439,376
Resources Available:	5,075	Resources Available:	143,694	Resources Available:	500,949	Resources Available:	1,217,700	Resources Available:	0	1,867,418
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Deposit Refunds	3,880	Principal	55,000	Capital Outlay	134,823	Capital Outlay	1,179,736			
		Interest	9,120	Construction	276,528					
Total Expenditures	3,880	Total Expenditures	64,120	Total Expenditures	411,351	Total Expenditures	1,179,736	Total Expenditures	0	1,659,087
Cash Balance Dec 31	1,195	Cash Balance Dec 31	79,574	Cash Balance Dec 31	89,598	Cash Balance Dec 31	37,964	Cash Balance Dec 31	0	**208,331** **
										208,331 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2025

The governing body of

City of Alma

will meet on at 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	542,252	31.007	538,235	27.099	541,538	185,992	24.308
Debt Service							
Library							
Employee Benefits	234,614		255,750		263,500		
Special Highway			25,000		61,045		
Special Parks & Rec	4,838		26,500		23,395		
City Sales Tax Project	227,731		200,000		200,000		
2012 Water Bond & Int	58,347		66,500		72,100		
2013 Collection System Bond	59,930		59,930		70,930		
Sewer Reno Loan 2011	120,235		164,046		183,762		
Electric Utility	1,805,855		1,777,325		1,874,015		
Gas Utility	937,228		798,577		973,275		
Water Utility	332,292		379,040		431,850		
Sewer Utility	331,283		327,940		334,940		
Kansas Water Rights	30,000		27,760		38,759		
Non-Budgeted Funds-A	437,939						
Non-Budgeted Funds-B	65,785						
Non-Budgeted Funds-C	1,659,087						
Totals for City	6,847,416	31.007	4,646,603	27.099	5,069,109	185,992	24.308
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*24.308*
Recreation	10,687	1.761	16,750	1.540	17,685	10,557	1.380
Totals Includes Recreation	6,858,103	32.768	4,663,353	28.639	5,086,794	196,549	25.688
Less: Transfers	848,088		931,325		934,325		
Net Expenditure	6,010,015		3,732,028		4,152,469		
Total Tax Levied	203,808		190,444		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	6,219,876		7,109,541		7,651,317		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	6,933,466	6,743,317	6,552,476
Revenue Bonds	0	0	0
Other	705,299	296,571	258,775
Lease Purchase Principal	10,651	802	0
Total	7,649,416	7,040,690	6,811,251

*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

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 1st day of August, 2024, with subsequent publications being made on the following date(s):

....., 2024

....., 2024

Lori L Daniel

Subscribed and sworn to before me this

..... Day ..... , 2024

.....

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 1, 2024.

NOTICE OF BUDGET HEARING

The governing body of

City of Alma

will meet on August 20, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	542,252	31.007	538,235	27.099	541,538	185,992	24.308
Debt Service							
Library							
Employee Benefits	234,614		255,750		263,500		
Special Highway			25,000		61,045		
Special Parks & Rec	4,838		26,500		23,395		
City Sales Tax Project	227,731		200,000		200,000		
2012 Water Bond & Int	58,347		66,500		72,100		
2013 Collection System Bond	59,930		59,930		70,930		
Sewer Reno Loan 2011	120,235		164,046		183,762		
Electric Utility	1,805,855		1,777,325		1,874,015		
Gas Utility	937,228		798,577		973,275		
Water Utility	332,292		379,040		431,850		
Sewer Utility	331,283		327,940		334,940		
Kansas Water Rights	30,000		27,760		38,759		
Non-Budgeted Funds-A	437,939						
Non-Budgeted Funds-B	65,785						
Non-Budgeted Funds-C	1,659,087						
Totals for City	6,847,416	31.007	4,646,603	27.099	5,069,109	185,992	24.308
					City Revenue Neutral Rate (excluding Recreation Commission) **		*24.308*
Recreation	10,687	1.761	16,750	1.540	17,685	10,557	1.380
Totals Includes Recreation	6,858,103	32.768	4,663,353	28.639	5,086,794	196,549	25.688
Less: Transfers	848,088		931,325		934,325		
Net Expenditure	6,010,015		3,732,028		4,152,469		
Total Tax Levied	203,808		190,444		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,219,876		7,109,541		7,651,317		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	6,933,466	6,743,317	6,552,476
Revenue Bonds	0	0	0
Other	705,299	296,571	258,775
Lease Purchase Principal	10,651	802	0
Total	7,649,416	7,040,690	6,811,251

*Tax rates are expressed in mills

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

Sherry Smith

City Official Title: City Clerk