State of Kansas
City

2022

CERTIFICATE

To the Clerk of Wilson County, State of Kansas
We, the undersigned, officers of
City of Altoona
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	116,400	35,754	37.212
Debt Service	10-113	8			
Library	12-1220	8	6,000	4,940	5.142 4.829
Special Highway		9	20,000		
Water Utility		9	120,000		
Sewer Utility		10	52,000		
		10			
Non-Budgeted Funds		11			
Totals		xxxxxx	314,400	40,694	42.354
Budget Summary		12			County Clerk's Use Only
Neighborhood Revitalization					960,832
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Joseph M Bambick
Bambick Accounting Office
Address:
PO Box 515
Fredonia, KS 66736
Email:
joebambick@twinmounds.com

Date Attested: 8-27 2021

County Clerk

Governing Body

City of Altoona

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	36,054	7,504	183	40	118	0
Debt Service						
Library	4,639	965	24	5	15	0
TOTAL	40,693	8,469	207	45	133	0

County Treas Motor Vehicle Estimate 8,469

County Treas Recreational Vehicle Estimate 207

County Treas 16/20M Vehicle Estimate 45

County Treas Commercial Vehicle Tax Estimate 133

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.20812

Recreational Vehicle Factor 0.00509

16/20 Vehicle Factor 0.00111

Commercial Vehicle Factor 0.00327

Watercraft Factor 0.00000

City of Altoona

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
Debt Service	General Fund	2,346	-	-	10-1117a
Water Utility	General Fund	1,000	-	-	12-825d
Sewer Utility	General Fund	1,000	-	-	12-825d
Water Utility	Special Highway Fund	-	-	8,000	12-825d
	Totals	4,346	0	8,000	
	Adjustments*				
	Adjusted Totals	4,346	0	8,000	

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

City of Altoona

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Altoona

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2021	Payments Due 2021	Payments Due 2022
None							
				Totals	**0**	**0**	**0**

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

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

Budgeted Year: 2022

Library found in: City of Altoona
Wilson County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2021	Proposed Year 2022
Ad Valorem Tax	$4,639	$4,940
Delinquent Tax	$175	$0
Motor Vehicle Tax	$923	$965
Recreational Vehicle Tax	$30	$24
16/20M Vehicle Tax	$5	$5
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$5,772	$5,934
Difference in Total Taxes:	$162	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,020,265	$960,832
Did Assessed Valuation Decrease?	Yes	
Levy Rate	4.547	5.141
Difference in Levy Rate:	0.594	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

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

City of Altoona

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	675	68	44,496
Receipts:			
Ad Valorem Tax	32,818	36,054	xxxxxxxxxxxxxxxx
Delinquent Tax	4,620	1,440	1,045
Motor Vehicle Tax	7,530	7,497	7,504
Recreational Vehicle Tax	140	244	183
16/20M Vehicle Tax	50	39	40
Commercial Vehicle Tax	505	114	118
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Donations	300	100	100
Fire Proceeds	0	100	100
Franchise Tax	18,728	18,880	19,000
Licenses and Permits	5	100	100
Refunds	0	100	100
Reimbursed Expense	6,954	6,000	6,000
Rental Income	1,800	1,800	1,800
Transfer from Debt Service	2,346	0	0
Transfer from Water Utility	1,000	0	0
Transfer from Sewer Utility	1,000	0	0
Grant	0	58,000	0
In Lieu of Tax (IRB)			
Interest on Idle Funds	109	60	60
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**77,905**	**130,528**	**36,150**
Resources Available:	**78,580**	**130,596**	**80,646**
Expenditures:			
General Administrative			
Personal Services	42,746	43,000	44,000
Contract Services	10,240	10,300	11,000
Commodities	10,253	11,000	11,000
Capital Outlay	0	5,000	29,000
Fire			
Personal Services	1,200	1,200	1,200
Contract Services	382	2,000	5,000
Commodities	5,928	6,000	6,000
Capital Outlay	0	0	1,500
Street Lights			
Contract Services	5,219	5,500	6,000
Noxious Weed	0	200	200
Recreation	2,069	700	700
Special Building	0	300	300
Donations	350	700	400
Licenses	125	200	100
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**78,512**	**86,100**	**116,400**
Unencumbered Cash Balance Dec 31	68	44,496	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	82,700	86,100	116,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	116,400
		Tax Required	35,754
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	**35,754**

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,346	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
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% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**2,346**	**0**	**0**
Expenditures:			
Transfer to General Fund	2,346	0	0
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**2,346**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	2,350	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	65	51
Receipts:			
Ad Valorem Tax	4,039	4,639	xxxxxxxxxxxxxxxx
Delinquent Tax	536	175	
Motor Vehicle Tax	904	923	965
Recreational Vehicle Tax	17	30	24
16/20M Vehicle Tax	6	5	5
Commercial Vehicle Tax	13	14	15
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**5,515**	**5,786**	**1,009**
Resources Available:	**5,515**	**5,851**	**1,060**
Expenditures:			
Appropriations to Library Board	5,450	5,800	6,000
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**5,450**	**5,800**	**6,000**
Unencumbered Cash Balance Dec 31	65	51	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	5,450	5,800	6,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,000
		Tax Required	4,940
		Delinquent Comp Rate: 0.0%	0
		Amount of 2021 Ad Valorem Tax	4,940

CPA Summary

City of Altoona

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	3,237	7,627	2,427
Receipts:			
State of Kansas Gas Tax	9,874	9,800	9,750
County Transfers Gas	0	0	0
Transfer from Water Utility	0	0	8,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,874**	**9,800**	**17,750**
Resources Available:	**13,111**	**17,427**	**20,177**
Expenditures:			
Personal Services	3,219	3,500	4,000
Contract Services	419	2,000	2,000
Commodities	1,846	7,000	9,000
Capital Outlay	0	2,500	5,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,484**	**15,000**	**20,000**
Unencumbered Cash Balance Dec 31	7,627	2,427	177
2020/2021/2022 Budget Authority Amoun	12,500	15,000	20,000

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	15,657	26,568	30,868
Receipts:			
Charges to Customers	100,748	105,000	108,000
Reimbursed Expense	1,851	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**102,599**	**107,000**	**110,000**
Resources Available:	**118,256**	**133,568**	**140,868**
Expenditures:			
Personal Services	23,486	24,000	28,000
Contract Services	56,734	67,000	70,000
Commodities	8,147	8,200	9,000
Capital Outlay	0	1,000	2,000
Sales Tax	1,890	1,900	2,000
Water Protection Fee	431	600	1,000
Transfer to General Fund	1,000	0	0
Transfer to Special Highway Fund	0	0	8,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**91,688**	**102,700**	**120,000**
Unencumbered Cash Balance Dec 31	26,568	30,868	20,868
2020/2021/2022 Budget Authority Amoun	111,000	111,000	120,000

CPA Summary

City of Altoona 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	12,985	10,611	7,611
Receipts:			
Charges to Customers	40,498	43,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**40,498**	**43,000**	**45,000**
Resources Available:	**53,483**	**53,611**	**52,611**
Expenditures:			
Personal Services	20,460	21,000	22,000
Contract Services	13,461	17,000	17,000
Commodities	7,951	8,000	8,000
Capital Outlay	0	0	5,000
Transfer to General Fund	1,000	0	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**42,872**	**46,000**	**52,000**
Unencumbered Cash Balance Dec 31	10,611	7,611	611
2020/2021/2022 Budget Authority Amount	50,000	50,500	52,000

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	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
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 Altoona

NON-BUDGETED FUNDS

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

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Maint Depr Res		**Sewer Imp & Ext Res**		**Equipment Reserve**		**Infrastructure Reserve**		**Recreation Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,000	Cash Balance Jan 1	3,000	Cash Balance Jan 1	2,000	Cash Balance Jan 1	69,236	Cash Balance Jan 1	0	76,236
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
						Sales Tax	17,481			
						Compensating Use	5,316			
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	22,797	Total Receipts	0	22,797
Resources Available:	2,000	Resources Available:	3,000	Resources Available:	2,000	Resources Available:	92,033	Resources Available:	0	99,033
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Capital Outlay	43,089			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	43,089	Total Expenditures	0	43,089
Cash Balance Dec 31	2,000	Cash Balance Dec 31	3,000	Cash Balance Dec 31	2,000	Cash Balance Dec 31	48,944	Cash Balance Dec 31	0	55,944 **
										55,944 **

** Note: These two block figures should agree.

CPA Summary

Shelby Newport, Billie Burris and Krista Jones.

(Published in the Wilson County Citizen on Thursday, August 5, 2021.)

NOTICE OF BUDGET HEARING

The governing body of

City of Altoona

will meet on August 17, 2021 at 6:30 PM at the Altoona Fire Station meeting room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Altoona City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 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 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	78,512	34.055	86,100	35.338	116,400	35,754	37.212
Debt Service	2,346						
Library	5,450	4.191	5,800	4.547	6,000	4,940	5.141
Special Highway	5,484		15,000		20,000		
Water Utility	91,688		102,700		120,000		
Sewer Utility	42,872		46,000		52,000		
Non-Budgeted Funds	43,089						
Totals	269,441	38.246	255,600	39.885	314,400	40,694	42.353
*Revenue Neutral Rate***							42.353
Less: Transfers	4,346		0		8,000		
Net Expenditure	265,095		255,600		306,400		
Total Tax Levied	39,547		40,693		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,034,045		1,020,265		960,832		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Chris Bauman

City Official Title: City Clerk