CERTIFICATE 2023

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 2023; and
(3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	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	520,700	192,859	31.007
Debt Service	10-113				
Library	12-1220				
Employee Benefits			231,500		
Recreation Commission			12,000	10,949	1.761
Special Highway			44,000		
Special Parks & Rec			7,000		
City Sales Tax Project			225,000		
2012 Water Bond & Int			66,725		
2013 Collection System Bond			59,930		
Sewer Reno Loan 2011			160,235		
Electric Utility			1,656,825		
Gas Utility			952,093		
Water Utility			356,040		
Sewer Utility			340,000		
Kansas Water Rights			32,500		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Non-Budgeted Funds-C					
Totals		xxxxxx	4,664,548	203,808	32.768
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					6,219,876
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 32.985

Assisted by:
Varney & Associates, CPAs, LLC

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

Attest: December 13, 2022

County Clerk

Governing Body

CPA Summary

City of Alma 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Electric Utility Fund	General Fund	90,325	90,325	90,325	
General Fund	Equipment Reserve Fun	13,000	16,000	16,000	
General Fund	Capital Improvement Fu	73,000	3,000	3,000	
Sewer Utility Fund	2013 Collection System	59,940	65,000	65,000	
Sewer Utility Fund	Sewer Reno Loan 2011	122,390	125,000	125,000	
Electric Reserve Fund	Electric Utility Fund	10,000	10,000	10,000	
Gas Utility Fund	Electric Utility Fund	84,000	84,000	84,000	
Electric Utility Fund	Electric Reserve Fund	36,000	36,000	36,000	
Electric Utility Fund	Equipment Reserve Fun	18,000	3,000	3,000	
Gas Reserve Fund	Gas Utility Fund	38,603	50,000	50,000	
Gas Utility Fund	Gas Reserve Fund	36,000	36,000	36,000	
Water Utility Fund	Water Reserve Fund	39,360	35,000	35,000	
Water Utility Fund	2012 Water Bond Fund	74,100	50,000	50,000	
Sewer Reserve Fund	Sewer Utility Fund	33,951	20,000	20,000	
Water Utility Fund	Kansas Water Rights	32,040	32,040	32,040	
Sewer Reno Loan 2011	Sewer Utility Fund	33,951	-	-	
Sewer Utility Fund	Sewer Reserve Fund	14,400	15,000	15,000	
Electric Utility Fund	Employee Benefits Func	106,177	106,177	115,000	
Gas Utility Fund	Employee Benefits Func	33,234	33,234	35,000	
General Fund	Employee Benefits Func	29,109	29,109	43,500	
Sewer Utility Fund	Employee Benefits Func	10,634	10,634	20,000	
Water Utility Fund	Employee Benefits Func	33,234	33,234	35,000	
	Totals	1,021,448	882,753	918,865	
	Adjustments				
	Adjusted Totals	1,021,448	882,753	918,865	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Alma

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2013	9/27/2013	9/27/1953	2.75	1,443,000	1,264,766			34,781	25,149	34,089	25,841
Series 2019	12/19/2019	4/15/1947	2.00	2,310,000	2,200,000			61,330	60,000	60,235	60,000
Series 2021-A	2/24/2021	8/1/1941	2.00	1,090,000	1,055,000			16,950	50,000	16,725	50,000
Series 2021-B	8/12/2021	8/1/1941	2.20	1,240,000	1,240,000			17,843	55,000	18,240	55,000
Series 2021 GO Temp Note	8/12/2021	2/1/2023	0.35	1,173,700	1,173,700			0	0	6,036	1,173,700
Total G.O. Bonds					**6,933,466**			**130,904**	**190,149**	**135,325**	**1,364,541**
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	476,275			1,132	50,960	1,005	51,088
Kansas Water Rights	3/1/2016	6/1/1931	Variable	411,763	229,024			117	25,395	0	25,454
Total Other					**705,299**			**1,249**	**76,355**	**1,005**	**76,542**
Total Indebtedness					**7,638,765**			**132,153**	**266,504**	**136,330**	**1,441,083**

State of Kansas
City

City of Alma

2023

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 2022	Payments Due 2022	Payments Due 2023
2011 Ford F550	8/20/2019	48	3.60	40,000	11,313	10,000	1,313
				Totals	**11,313**	**10,000**	**1,313**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	91,944	80,499	53,407
Receipts:			
Ad Valorem Tax	208,697	205,154	xxxxxxxxxxxxxxxx
Delinquent Tax	2,536		
Motor Vehicle Tax	25,570	27,978	26,744
Recreational Vehicle Tax	531	593	549
16/20M Vehicle Tax	176	174	144
Commercial Vehicle Tax	1,981	1,801	1,638
Watercraft Tax		200	234
Gross Earning (Intangible) Tax			0
LAVTR		3,883	0
City and County Revenue Sharing			0
Local Sales Tax	54,734	50,000	50,000
Local Alcoholic Liquor	2,269	2,200	2,200
Highway Connecting Links	8,484	4,000	4,000
Licenses and Permits	3,541	3,000	3,000
Swimming Pool Receipts	18,097	15,000	15,000
Refuse Collection	73,836	70,000	70,000
Fines and Fees	823	2,500	2,500
Community Center	1,137	1,000	1,000
eimbursed Expenses	12,777	5,000	5,000
sh & Game Reimbursement	2,060	2,100	2,100
Recreation Reimbursement		3,000	
Other		700	
Transfer from Electric Utility Fund	90,325	90,325	90,325
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,845		
Neighborhood Revitalization Rebate			0
Miscellaneous	861		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**510,280**	**488,608**	**274,434**
Resources Available:	**602,224**	**569,107**	**327,841**

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	602,224	569,107	327,841
Expenditures:			
General and Administrative	160,703	168,000	168,000
Highway Department	116,218	157,000	157,000
Street Lighting	6,945	18,000	18,000
Parks and Cemetery	1,800	1,800	1,800
Marshal	74,487	82,500	82,500
Swimming Pool	54,326	58,300	63,300
Other	10,908	16,000	16,000
Other	338	2,100	2,100
Transfers	96,000	12,000	12,000
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)	521,725	515,700	520,700
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**521,725**	**515,700**	**520,700**
Unencumbered Cash Balance Dec 31	80,499	53,407	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	513,700	585,700	520,700
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	520,700
		Tax Required	192,859
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	192,859

CPA Summary

City of Alma 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,111	7,322	3,210
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfers from Other Funds	212,388	212,388	248,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**212,388**	**212,388**	**248,500**
Resources Available:	**219,499**	**219,710**	**251,710**
Expenditures:			
Social Security Remittances	31,886	35,000	40,000
KPERS Remittances	34,085	35,000	40,000
Unemployment Remittances	507	1,500	1,500
Insurance and Deferred Compensation	145,699	145,000	150,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**212,177**	**216,500**	**231,500**
Unencumbered Cash Balance Dec 31	7,322	3,210	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	226,500	231,500
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	231,500
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Recreation Commission**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,409	1,051	1,051
Receipts:			
Ad Valorem Tax	11	0	xxxxxxxxxxxxxxxx
Delinquent Tax	124		
Motor Vehicle Tax	1,261		
Recreational Vehicle Tax	26		
16/20M Vehicle Tax	9		
Commercial Vehicle Tax	97		
Watercraft Tax			
Transfer from General Fund	10,000	11,500	
CV Fees			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**11,528**	**11,500**	**0**
Resources Available:	**16,937**	**12,551**	**1,051**
Expenditures:			
Commodities	15,886	11,500	12,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	15,886	11,500	12,000
Unencumbered Cash Balance Dec 31	1,051	1,051	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	6,700	12,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,000
		Tax Required	10,949
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	10,949

CPA Summary

y of Alma 2023

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General and Administrative			
Salaries	50,938	53,000	53,000
Contractual	20,639	25,000	25,000
Commodities	9,706	10,000	10,000
Capital Outlay			
Refuse Collection	79,420	80,000	80,000
Total	**160,703**	**168,000**	**168,000**
Highway Department			
Salaries	14,952	20,000	20,000
Contractual			
Commodities	90,657	112,000	112,000
Transfer to Employee Benefits	10,609	25,000	25,000
Total	**116,218**	**157,000**	**157,000**
Street Lighting			
Contractual	6,945	18,000	18,000
Total	**6,945**	**18,000**	**18,000**
Parks and Cemetery			
Salaries	1,800	1,800	1,800
Total	**1,800**	**1,800**	**1,800**
Marshal			
Salaries	30,788	35,000	35,000
Contractual	10,918	12,000	12,000
Commodities	7,281	10,000	10,000
Transfer to Employee Benefits	18,500	18,500	18,500
Transfer to Equipment Reserve	7,000	7,000	7,000
Total	**74,487**	**82,500**	**82,500**
Swimming Pool			
Salaries	35,103	40,000	45,000
Contractual	2,929	3,300	3,300
Commodities	16,176	15,000	15,000
Sales Tax Paid	118		
Total	**54,326**	**58,300**	**63,300**
Other			
July 4th Celebration Fund	2,000	2,000	2,000
Community Building	8,908	14,000	14,000
Total	**10,908**	**16,000**	**16,000**
Other			
Miscellaneous	338	2,100	2,100
al	**338**	**2,100**	**2,100**
Page 1 - Total	**425,725**	**503,700**	**508,700**

City of Alma 2023

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Transfers			
Transfer to Capital Improvement Fund	73,000	3,000	3,000
Transfer to Equipment Reserve	13,000	9,000	9,000
Transfer to Recreaton Commission	10,000		
Total	**96,000**	**12,000**	**12,000**

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	96,000	12,000	12,000
Page 1 -Total	**425,725**	**503,700**	**508,700**
Grand Total	**521,725**	**515,700**	**520,700**

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

City of Alma 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	16,768	39,350	22,710
Receipts:			
State of Kansas Gas Tax	22,582	21,360	21,690
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,582**	**21,360**	**21,690**
Resources Available:	**39,350**	**60,710**	**44,400**
Expenditures:			
Transfers to KLINK			
Commodities		38,000	44,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**38,000**	**44,000**
Unencumbered Cash Balance Dec 31	39,350	22,710	400
2021/2022/2023 Budget Authority Amoun	18,000	38,000	44,000

0

Adopted Budget

Special Parks & Rec	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	20,344	10,345	2,745
Receipts:			
Liquor Tax	2,269	2,300	2,300
Miscellaneous	2,103	2,100	2,100
Reimbursements	800		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,172**	**4,400**	**4,400**
Resources Available:	**25,516**	**14,745**	**7,145**
Expenditures:			
Capital Outlay	15,171	12,000	7,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,171**	**12,000**	**7,000**
Unencumbered Cash Balance Dec 31	10,345	2,745	145
2021/2022/2023 Budget Authority Amoun	12,000	12,000	7,000

See Tab A

CPA Summary

City of Alma 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City Sales Tax Project**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	38,239	98,976	138,976
Receipts:			
Sales Tax Collections	145,009	140,000	140,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**145,009**	**140,000**	**140,000**
Resources Available:	**183,248**	**238,976**	**278,976**
Expenditures:			
Commodities	84,272	100,000	225,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**84,272**	**100,000**	**225,000**
Unencumbered Cash Balance Dec 31	98,976	138,976	53,976
2021/2022/2023 Budget Authority Amount	150,000	100,000	225,000

Adopted Budget

2012 Water Bond & Int	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	71,766	81,977	65,027
Receipts:			
Transfer from Water Utility	74,100	50,000	50,000
Net Bond Proceeds	6,430		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**80,530**	**50,000**	**50,000**
Resources Available:	**152,296**	**131,977**	**115,027**
Expenditures:			
Principal Payments	35,000	50,000	50,000
Interest Payments	35,319	16,950	16,725
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**70,319**	**66,950**	**66,725**
Unencumbered Cash Balance Dec 31	81,977	65,027	48,302
2021/2022/2023 Budget Authority Amount	73,828	77,952	66,725

CPA Summary

City of Alma 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **2013 Collection System Bond**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	58,919	58,929	63,999
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:	**118,859**	**123,929**	**128,999**
Expenditures:			
Principal Payments	24,476	25,149	25,841
Interest Payments	35,454	34,781	34,089
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**59,930**	**59,930**	**59,930**
Unencumbered Cash Balance Dec 31	58,929	63,999	69,069
2021/2022/2023 Budget Authority Amoun	59,930	59,930	59,930

Adopted Budget

Sewer Reno Loan 2011	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	331,320	294,160	257,830
Receipts:			
Transfer from Sewer Utility	122,389	125,000	125,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**122,389**	**125,000**	**125,000**
Resources Available:	**453,709**	**419,160**	**382,830**
Expenditures:			
Principal Payments	63,218	60,000	60,000
Interest Payments	62,380	61,330	60,235
Transfer to Sewer	33,951	0	0
Additional Principal		40,000	40,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**159,549**	**161,330**	**160,235**
Unencumbered Cash Balance Dec 31	294,160	257,830	222,595
2021/2022/2023 Budget Authority Amoun	163,682	196,330	160,235

CPA Summary

City of Alma 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	57,636	7,253	78,251
Receipts:			
Sales and Charges	1,502,906	1,580,000	1,580,000
Sales Tax	29,752	35,000	35,000
Penalties and Other	10,425	10,000	10,000
Transfer from Electric Reserve	10,000	10,000	10,000
Transfer from Gas	84,000	84,000	84,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,637,083**	**1,719,000**	**1,719,000**
Resources Available:	**1,694,719**	**1,726,253**	**1,797,251**
Expenditures:			
Salaries	149,529	160,000	160,000
Commodities	61,521	75,000	75,000
Contractual	60,298	40,000	40,000
Energy Purchased	1,136,495	1,100,000	1,100,000
Sales Tax	29,121	37,500	37,500
Transfer to General	90,325	90,325	90,325
Transfer to Electric Reserve	36,000	36,000	36,000
Transfer to Employee Benefits	106,177	106,177	115,000
Capital Outlay			
Transfer to Equipment Reserve	18,000	3,000	3,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,687,466**	**1,648,002**	**1,656,825**
Unencumbered Cash Balance Dec 31	7,253	78,251	140,426
2021/2022/2023 Budget Authority Amount	1,766,100	1,756,425	1,656,825

Adopted Budget

Gas Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	29,740	598,238	473,912
Receipts:			
Sales and Charges	1,129,815	510,000	510,000
Sales Tax	29,390	15,000	15,000
Penalties and Other	18,364	6,500	6,500
Reimbursements	3,050	3,000	3,000
Transfer from Gas Reserve	38,603	50,000	50,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,219,222**	**584,500**	**584,500**
Resources Available:	**1,248,962**	**1,182,738**	**1,058,412**
Expenditures:			
Salaries	59,812	70,000	70,000
Commodities	31,228	45,000	45,000
Contractual	88,517	40,000	45,000
Energy Purchased	252,224	325,000	350,000
Sales Tax	30,981	18,500	35,000
Capital Outlay		5,000	200,000
Transfer to Gas Reserve	36,000	36,000	36,000
Transfer to Electric	84,000	84,000	84,000
Debt Service	34,728	52,092	52,093
Transfer to Employee Benefits	33,234	33,234	35,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**650,724**	**708,826**	**952,093**
Unencumbered Cash Balance Dec 31	598,238	473,912	106,319
2021/2022/2023 Budget Authority Amount	804,500	724,500	952,093

CPA Summary

City of Alma 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	29,879	3,550	6,276
Receipts:			
Sales and Charges	343,376	350,000	350,000
Sales Tax and Water Protection Fee	7,496	7,000	7,000
Other	3,651		
Interest on Idle Funds	128		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**354,651**	**357,000**	**357,000**
Resources Available:	**384,530**	**360,550**	**363,276**
Expenditures:			
Salaries	44,857	45,000	45,000
Commodities	92,678	85,000	85,000
Contractual Services	31,362	30,000	30,000
Water Plan Fee	1,667	3,000	3,000
Water Sampling	4,401	6,000	6,000
Water Chemicals	21,260	15,000	15,000
Sales Tax	6,021	10,000	10,000
Refunds to Customers		5,000	5,000
Capital Outlay		5,000	5,000
Transfer to Water Reserve	39,360	35,000	35,000
Transfer to 2012 Water Bond	74,100	50,000	50,000
Transfer to KS Water Rights	32,040	32,040	32,040
Transfer to Employee Benefits	33,234	33,234	35,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**380,980**	**354,274**	**356,040**
Unencumbered Cash Balance Dec 31	3,550	6,276	7,236
2021/2022/2023 Budget Authority Amount	363,560	363,560	356,040

See Tab A

Adopted Budget

Sewer Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,088	24,977	16,977
Receipts:			
User Fees	286,058	310,000	310,000
Transfer from Sewer Reserve	33,951	20,000	20,000
Miscellaneous Reimbursements	2,678	2,000	2,000
Interest on Idle Funds	127		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**322,814**	**332,000**	**332,000**
Resources Available:	**327,902**	**356,977**	**348,977**
Expenditures:			
Salaries	29,906	35,000	35,000
Commodities	43,555	40,000	40,000
Contractual Services	14,760	20,000	20,000
Capital Outlay			
Transfer to Sewer Reserve	14,400	15,000	15,000
Transfer to Employee Benefits	10,634	20,000	20,000
Sewer Operations and Maintenance Cost	7,340	20,000	20,000
Transfer to Sewer Renovation Loan	122,390	125,000	125,000
Transfer to 2013 Collection System Bond	59,940	65,000	65,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**302,925**	**340,000**	**340,000**
Unencumbered Cash Balance Dec 31	24,977	16,977	8,977
2021/2022/2023 Budget Authority Amount	580,000	580,000	340,000

CPA Summary

City of Alma 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Kansas Water Rights**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	32,574	38,589	38,129
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:	**64,614**	**70,629**	**70,169**
Expenditures:			
Principal Payments	1,146	2,500	2,500
Interest Payments	24,879	30,000	30,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,025**	**32,500**	**32,500**
Unencumbered Cash Balance Dec 31	38,589	38,129	37,669
2021/2022/2023 Budget Authority Amount	32,500	32,500	32,500

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	0	0	0

CPA Summary

City of Alma

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
apital Improvement Fun		**Equipment Reserve Fund**		**Klink Fund**		**Perpetual Care Fund**		**Water Reserve Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	42,007	Cash Balance Jan 1	162,501	Cash Balance Jan 1	57,520	Cash Balance Jan 1	29,193	Cash Balance Jan 1	114,551	405,772
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	73,000	Transfers In	29,000			Sale of Lots	1,525	Transfers In	39,360	
Other	62,627	Sale of Equip	9,000							
Total Receipts	135,627	Total Receipts	38,000	Total Receipts	0	Total Receipts	1,525	Total Receipts	39,360	214,512
Resources Available:	177,634	Resources Available:	200,501	Resources Available:	57,520	Resources Available:	30,718	Resources Available:	153,911	620,284
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	38,483	Contractual	14,144							
		Capital Outlay	2,514							
Total Expenditures	38,483	Total Expenditures	16,658	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	55,141
Cash Balance Dec 31	139,151	Cash Balance Dec 31	183,843	Cash Balance Dec 31	57,520	Cash Balance Dec 31	30,718	Cash Balance Dec 31	153,911	**565,143** **
										565,143 **

**Note: These two block figures should agree.

CPA Summary

City of Alma

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

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	14,006	Cash Balance Jan 1	178,461	Cash Balance Jan 1	109,849	Cash Balance Jan 1	4,320	Cash Balance Jan 1	344,598	651,234
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	14,400	Transfers In	44,459	Transfers In	36,000	Delinquent Taxes	426	Bond Proceeds	872,548	
Total Receipts	14,400	Total Receipts	44,459	Total Receipts	36,000	Total Receipts	426	Total Receipts	872,548	967,833
Resources Available:	28,406	Resources Available:	222,920	Resources Available:	145,849	Resources Available:	4,746	Resources Available:	1,217,146	1,619,067
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Transfers Out	55,702	Transfers Out	10,000	Misc	425	Capital Outlay	1,206,969	
Total Expenditures	0	Total Expenditures	55,702	Total Expenditures	10,000	Total Expenditures	425	Total Expenditures	1,206,969	1,273,096
Cash Balance Dec 31	28,406	Cash Balance Dec 31	167,218	Cash Balance Dec 31	135,849	Cash Balance Dec 31	4,321	Cash Balance Dec 31	10,177	**345,971** **
										345,971 **

**Note: These two block figures should agree.

CPA Summary

City of Alma

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
...munity Center Deposit F		**GO Bonds Fund**		**Gasline Phase II Fund**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	470	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		470
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Misc	1,100	Transfers In	8,640	Temp Financing	1,169,299					
Total Receipts	1,100	Total Receipts	8,640	Total Receipts	1,169,299	Total Receipts	0	Total Receipts	0	1,179,039
Resources Available:	1,570	Resources Available:	8,640	Resources Available:	1,169,299	Resources Available:	0	Resources Available:	0	1,179,509
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfer to Electric	1,050			Construction	122,062					
Total Expenditures	1,050	Total Expenditures	0	Total Expenditures	122,062	Total Expenditures	0	Total Expenditures	0	123,112
Cash Balance Dec 31	520	Cash Balance Dec 31	8,640	Cash Balance Dec 31	1,047,237	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**1,056,397** **
										1,056,397 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2023

The governing body of

City of Alma

will meet on August 16, 2022 at 6:00 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	521,725	37.465	515,700	35.406	520,700	192,859	31.008
Debt Service							
Library							
Employee Benefits	212,177		216,500		231,500		
Recreation Commission	15,886		11,500		12,000	10,949	1.760
Special Highway			38,000		44,000		
Special Parks & Rec	15,171		12,000		7,000		
City Sales Tax Project	84,272		100,000		225,000		
2012 Water Bond & Int	70,319		66,950		66,725		
2013 Collection System Bon	59,930		59,930		59,930		
Sewer Reno Loan 2011	159,549		161,330		160,235		
Electric Utility	1,687,466		1,648,002		1,656,825		
Gas Utility	650,724		708,826		952,093		
Water Utility	380,980		354,274		356,040		
Sewer Utility	302,925		340,000		340,000		
Kansas Water Rights	26,025		32,500		32,500		
Non-Budgeted Funds-A	55,141						
Non-Budgeted Funds-B	1,273,096						
Non-Budgeted Funds-C	123,112						
Totals	5,638,498	37.465	4,265,512	35.406	4,664,548	203,808	32.768
						*Revenue Neutral Rate***	*32.985*
Less: Transfers	1,021,448		882,753		918,865		
Net Expenditure	4,617,050		3,382,759		3,745,683		
Total Tax Levied	211,688		205,154		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,650,235		5,794,470		6,219,636		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	5,562,966	4,737,966	6,933,466
Revenue Bonds	0	0	0
Other	304,878	253,903	705,299
Lease Purchase Principal	40,000	21,464	11,313
Total	5,907,844	5,013,333	7,650,078

*Tax rates are expressed in mills

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

Sherry Smith

City Official Title: City Clerk