2025

CERTIFICATE

To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
City of Alton
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 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	81,255	46,232	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	11,063		
Capital Reserve		7	1,128		
Water Utilities		8	15,789		
Sewer Utilities		8	9,548		
Solid Waste		9	24,144		
Totals		xxxxxx	142,927	46,232	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	62.179
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Goheen & Slavik CPAs, LLC

Address:
901 Morgan Ave
Downs, KS 67437
Email:
aslavik@gscpallc.com

Date Attested:_____ 2024

County Clerk

Governing Body

City of Alton

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	46,232	2,589	51	78	493	4
Debt Service						
Library						
TOTAL	46,232	2,589	51	78	493	4

County Treas Motor Vehicle Estimate 2,589

County Treas Recreational Vehicle Estimate 51

County Treas 16/20M Vehicle Estimate 78

County Treas Commercial Vehicle Tax Estimate 493

County Treas Watercraft Tax Estimate 4

Motor Vehicle Factor 0.05600

Recreational Vehicle Factor 0.00110

16/20 Vehicle Factor 0.00169

Commercial Vehicle Factor 0.01066

Watercraft Factor 0.00009

City of Alton 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
Sewer Utilities	General Fund			5,000	KSA 12-825d
Solid Waste	Capital Reserve			5,000	KSA 12-1,118
Solid Waste	General Fund		5,000	15,000	KSA 12-825d
	Totals	0	5,000	25,000	
	Adjustments*				
	Adjusted Totals	0	5,000	25,000	

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

City of Alton 2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Tractor/Loader Note	4/11/2022	4/1/2027	3.55	31,500	25,613	4/1	4/1	924	6,066	704	6,287
Total Other					**25,613**			**924**	**6,066**	**704**	**6,287**
Total Indebtedness					**25,613**			**924**	**6,066**	**704**	**6,287**

City of Alton 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 As Beginning of 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 Alton 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	26,747	6,435	1,349
Receipts:			
Ad Valorem Tax	41,600	46,232	xxxxxxxxxxxxxxxx
Delinquent Tax	36	50	50
Motor Vehicle Tax	3,292	2,565	2,589
Recreational Vehicle Tax	57	81	51
16/20M Vehicle Tax	104	104	78
Commercial Vehicle Tax	1,035	615	493
Watercraft Tax		4	4
Gross Earning (Intangible) Tax	1,042	1,053	1,409
Compensating Use Tax	1,185	1,000	1,000
Local Sales Tax	3,993	4,000	4,000
Community Foundation Grant			
Franchise Fees	78		
Donations	4,608	4,000	4,000
Transfer from Sewer Utilities Fund		5,000	5,000
Transfer from Solid Waste Fund		5,000	15,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	2		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**57,032**	**69,704**	**33,674**
Resources Available:	**83,779**	**76,139**	**35,023**
Expenditures:			
Salaries & Wages	19,079	20,000	20,500
Utilities	10,164	10,500	11,000
Taxes & Fees	729	800	1,000
Maintenance	1,483	2,000	2,500
Commodities	14,938	15,000	15,000
Contractual	11,121	7,000	7,500
Insurance	6,490	6,500	7,000
Sponsorships	3,350	3,000	3,500
Capital Outlay (net of grants & donations)	3,000	3,000	5,691
Loan Principal	5,887	6,066	6,860
Loan Interest	1,103	924	704
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**77,344**	**74,790**	**81,255**
Unencumbered Cash Balance Dec 31	6,435	1,349	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	79,258	75,941	81,255
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	81,255
		Tax Required	46,232
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**46,232**

CPA Summary

City of Alton 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	12,008	14,643	8,603
Receipts:			
State of Kansas Gas Tax	2,635	2,460	2,460
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,635**	**2,460**	**2,460**
Resources Available:	**14,643**	**17,103**	**11,063**
Expenditures:			
Street Repair and Maint		8,500	11,063
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**8,500**	**11,063**
Unencumbered Cash Balance Dec 31	14,643	8,603	0
2023/2024/2025 Budget Authority Amoun	8,430	9,948	11,063

Adopted Budget **Capital Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,128	1,128	1,128
Receipts:			
Transfer from Solid Waste Fund			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**1,128**	**1,128**	**1,128**
Expenditures:			
Capital Outlay			1,128
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**1,128**
Unencumbered Cash Balance Dec 31	1,128	1,128	0
2023/2024/2025 Budget Authority Amoun	6,128	6,128	1,128

CPA Summary

City of Alton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utilities**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	277	1,566	789
Receipts:			
Charges to Customers	12,485	14,000	15,000
Transfer From Sewer Utilities	1,500		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**13,985**	**14,000**	**15,000**
Resources Available:	**14,262**	**15,566**	**15,789**
Expenditures:			
Salaries	7,972	8,000	8,500
Commodities	1,999	2,500	3,000
Contractual	0	1,277	1,289
Maintenance	2,725	3,000	3,000
Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,696**	**14,777**	**15,789**
Unencumbered Cash Balance Dec 31	1,566	789	0
2023/2024/2025 Budget Authority Amount	22,505	18,777	15,789

Adopted Budget **Sewer Utilities**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,946	1,548	548
Receipts:			
Charges to Customers	7,704	8,500	9,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,704**	**8,500**	**9,000**
Resources Available:	**13,650**	**10,048**	**9,548**
Expenditures:			
Salaries			
Contractual	4,380	1,500	1,548
Commodities	825	1,000	1,000
Maintenance	5,397	2,000	2,000
Transfer to General Fund		5,000	5,000
Transfer to Water Utilities	1,500		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,102**	**9,500**	**9,548**
Unencumbered Cash Balance Dec 31	1,548	548	0
2023/2024/2025 Budget Authority Amount	23,000	14,446	9,548

CPA Summary

City of Alton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	16,177	18,144	16,644
Receipts:			
Charges to Customers	7,053	7,500	7,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,053**	**7,500**	**7,500**
Resources Available:	**23,230**	**25,644**	**24,144**
Expenditures:			
Landfill Fees	5,086	1,000	2,144
Contractual		3,000	4,000
Commodities			3,000
Transfer to Capital Reserve			0
Transfer to General Fund		5,000	15,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,086**	**9,000**	**24,144**
Unencumbered Cash Balance Dec 31	18,144	16,644	0
2023/2024/2025 Budget Authority Amount	16,000	19,177	24,144

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Alton
will meet on August 21, 2024 at 6:45 PM at Alton City Office 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 Alton City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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	Estimate Tax Rate*
General	77,344	67.520	74,790	65.331	81,255	46,232	62.179
Debt Service							
Library							
Special Highway			8,500		11,063		
Capital Reserve					1,128		
Water Utilities	12,696		14,777		15,789		
Sewer Utilities	12,102		9,500		9,548		
Solid Waste	5,086		9,000		24,144		
Totals	107,228	67.520	116,567	65.331	142,927	46,232	62.179
						*Revenue Neutral Rate***	*62.179*
Less: Transfers	0		5,000		25,000		
Net Expenditure	107,228		111,567		117,927		
Total Tax Levied	46,231		46,232		xxxxxxxxxxxxxxxxx		
Assessed Valuation	684,701		707,641		743,527		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	31,500	25,613
Lease Purchase Principal	0	0	0
Total	0	31,500	25,613

*Tax rates are expressed in mills

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

Julie Peterson
City Official Title: City Clerk

State of Kansas
City

2025

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Library							
Special Highway			8,500		11,063		
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Julie Peterson

City Official Title: City Clerk

2025

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certify that: (1) the hearing mentioned in the attached publication was held;
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RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	62.179
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Goheen & Slavik CPAs, LLC

Address:
901 Morgan Ave
Downs, KS 67437
Email:
Oslavik@gscpallc.com

Date Attested: September 3 2024

Heather Nicole Ratzlaff
County Clerk

Eldon Hatfield Mayor
Council member
Council member
Council member
Council Member

Governing Body

(Published Thursday, August 8, 2024 in the Osborne County Farmer) 2025

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