State of Kansas
City

2025

CERTIFICATE

To the Clerk of Wilson, 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 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			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	97,500	40,343	
Debt Service	10-113	8			
Library	12-1220	8	7,000	5,089	
Special Highway		9	13,300		
Water Utility		9	138,750		
Sewer Utility		10	54,000		
		10			
Non-Budgeted Funds		11			
Totals		xxxxxx	310,550	45,432	
Budget Hearing Notice		12			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	38.663
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Joseph M Bambick

Address:
PO Box 515
Fredonia, KS 66736
Email:
jbambick@bambickaccounting.com

Date Attested: _____ 2024

County Clerk

Governing Body

City of Altoona

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	40,243	10,768	176	45	0	0
Debt Service						
Library	5,189	1,389	23	6	0	0
TOTAL	45,432	12,157	199	51	0	0

County Treas Motor Vehicle Estimate 12,157

County Treas Recreational Vehicle Estimate 199

County Treas 16/20M Vehicle Estimate 51

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.26759

Recreational Vehicle Factor 0.00438

16/20 Vehicle Factor 0.00112

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Altoona

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
Water Utility	General Fund	-	5,000	10,000	12-825d
Water Utility	Special Highway Fund	-	2,000	2,000	12-825d
	Totals	0	7,000	12,000	
	Adjustments*				
	Adjusted Totals	0	7,000	12,000	

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

City of Altoona 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:											
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

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
None							
				Totals	**0**	**0**	**0**

***If 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: 2025

Library found in: City of Altoona
Wilson

As provided in KSA 75-2553 *et seq.*, 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 2024	Proposed Year 2025
Ad Valorem Tax	$5,189	$5,089
Delinquent Tax	$321	$200
Motor Vehicle Tax	$1,154	$1,389
Recreational Vehicle Tax	$23	$23
16/20M Vehicle Tax	$6	$6
	$0	$0
TOTAL TAXES	$6,693	$6,707
Difference in Total Taxes:	$14	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,070,136	$1,175,144
Did Assessed Valuation Decrease?	No	
Levy Rate	4.849	4.331
Difference in Levy Rate:	(0.518)	
Qualify for grant: Not Qualify		

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

If the municipality would not have qualified for a grant, please seek assistance from the State

City of Altoona 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	3,585	130	216
Receipts:			
Ad Valorem Tax	31,758	40,243	xxxxxxxxxxxxxxxx
Delinquent Tax	1,962	2,617	1,942
Motor Vehicle Tax	9,507	8,286	10,768
Recreational Vehicle Tax	185	180	176
16/20M Vehicle Tax	52	50	45
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
Donations	605	700	700
Fire Proceeds	0	100	100
Franchise Tax	19,712	23,000	25,000
Licenses and Permits	0	100	100
Reimbursed Expense	10,217	5,400	5,500
Rental Income	1,550	1,900	1,900
Transfer from Water Utility	0	5,000	10,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	738	710	710
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**76,286**	**88,286**	**56,941**
Resources Available:	**79,871**	**88,416**	**57,157**
Expenditures:			
General Administrative			
Personal Services	54,689	44,000	45,000
Contract Services	4,802	10,000	10,000
Commodities	4,396	15,000	16,000
Capital Outlay	0	0	4,700
Fire			
Personal Services	1,200	1,200	1,300
Contract Services	50	500	1,000
Commodities	10,473	12,000	12,000
Capital Outlay	0	0	1,500
Street Lights			
Contract Services	3,531	3,600	4,000
Library	0	100	200
Noxious Weed	0	100	200
Recreation	0	1,100	1,000
Donations	525	500	500
Licenses	75	100	100
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**79,741**	**88,200**	**97,500**
Unencumbered Cash Balance Dec 31	130	216	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	96,600	97,300	97,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	97,500
		Tax Required	40,343
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**40,343**

CPA Summary

City of Altoona 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	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:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

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	293
Receipts:			
Ad Valorem Tax	4,141	5,189	xxxxxxxxxxxxxxxx
Delinquent Tax	249	321	200
Motor Vehicle Tax	1,170	1,154	1,389
Recreational Vehicle Tax	23	23	23
16/20M Vehicle Tax	7	6	6
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	5,590	6,693	1,618
Resources Available:	5,590	6,693	1,911
Expenditures:			
Appropriations to Library Board	5,590	6,400	7,000
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	5,590	6,400	7,000
Unencumbered Cash Balance Dec 31	0	293	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	6,200	6,400	7,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,000
		Tax Required	5,089
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	5,089

Qualifies for

CPA Summary

City of Altoona 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	2,349	559	1,219
Receipts:			
State of Kansas Gas Tax	9,452	10,260	10,250
County Transfers Gas	0	0	0
Transfer from Water Utility	0	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,452**	**12,260**	**12,250**
Resources Available:	**11,801**	**12,819**	**13,469**
Expenditures:			
Personal Services	6,628	3,500	3,500
Contract Services	1,470	2,500	3,000
Commodities	3,144	5,600	6,800
Capital Outlay	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,242**	**11,600**	**13,300**
Unencumbered Cash Balance Dec 31	559	1,219	169
2023/2024/2025 Budget Authority Amoun	18,000	17,300	13,300

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	46,661	39,675	22,825
Receipts:			
Charges to Customers	106,421	112,000	115,000
Reimbursed Expenses	432	700	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**106,853**	**112,700**	**117,000**
Resources Available:	**153,514**	**152,375**	**139,825**
Expenditures:			
Personal Services	32,709	34,000	35,000
Contract Services	30,282	66,000	68,000
Commodities	45,977	16,000	16,000
Capital Outlay	2,350	4,000	5,200
Sales Tax	2,318	2,340	2,340
Water Protection Fee	203	210	210
Transfer to General Fund	0	5,000	10,000
Transfer to Special Highway Fund	0	2,000	2,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**113,839**	**129,550**	**138,750**
Unencumbered Cash Balance Dec 31	39,675	22,825	1,075
2023/2024/2025 Budget Authority Amoun	128,900	133,000	138,750

CPA Summary

City of Altoona 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,384	9,468	11,468
Receipts:			
Charges to Customers	51,216	52,000	53,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**51,216**	**52,000**	**53,000**
Resources Available:	**58,600**	**61,468**	**64,468**
Expenditures:			
Personal Services	22,315	23,000	24,000
Contract Services	18,896	19,000	20,000
Commodities	7,921	8,000	10,000
Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**49,132**	**50,000**	**54,000**
Unencumbered Cash Balance Dec 31	9,468	11,468	10,468
2023/2024/2025 Budget Authority Amount	52,000	51,000	54,000

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	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 Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
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 Altoona

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

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	101,406	Cash Balance Jan 1	2,739	111,145
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
						Sales Tax	20,442			
						Compensating Use Tax	7,486			
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	27,928	Total Receipts	0	27,928
Resources Available:	2,000	Resources Available:	3,000	Resources Available:	2,000	Resources Available:	129,334	Resources Available:	2,739	139,073
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Commodities	22,000			
						Capital Outlay	27,400			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	49,400	Total Expenditures	0	49,400
Cash Balance Dec 31	2,000	Cash Balance Dec 31	3,000	Cash Balance Dec 31	2,000	Cash Balance Dec 31	79,934	Cash Balance Dec 31	2,739	89,673 **
										89,673 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Altoona
will meet on August 20, 2024 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 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	79,741	34.554	88,200	37.606	97,500	40,343	34.330
Debt Service							
Library	5,590	4.506	6,400	4.849	7,000	5,089	4.331
Special Highway	11,242		11,600		13,300		
Water Utility	113,839		129,550		138,750		
Sewer Utility	49,132		50,000		54,000		
Non-Budgeted Funds	49,400						
Totals	308,944	39.060	285,750	42.455	310,550	45,432	38.661
						*Revenue Neutral Rate***	*38.663*
Less: Transfers	0		7,000		12,000		
Net Expenditure	308,944		278,750		298,550		
Total Tax Levied	40,496		45,432		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,026,144		1,070,136		1,175,144		

Outstanding Indebtedness, January 1,	2022	2023	2024
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 KSA 79-2988*

Ronda Culbertson
City Official Title: City Clerk

Published in the Wilson County *Citizen* Thursday, Aug. 8, 2024 State of Kansas
City

2025

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	79,741	34.554	88,200	37.606	97,500	40,343	34.330
Debt Service							
Library	5,590	4.506	6,400	4.849	7,000	5,089	4.331
Special Highway	11,242		11,600		13,300		
Water Utility	113,839		129,550		138,750		
Sewer Utility	49,132		50,000		54,000		
Non-Budgeted Funds	49,400						
Totals	308,944	39.060	285,750	42.455	310,550	45,432	38.661
						*Revenue Neutral Rate***	*38.663*
Less: Transfers	0		7,000		12,000		
Net Expenditure	308,944		278,750		298,550		
Total Tax Levied	40,496		45,432		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,026,144		1,070,136		1,175,144		

Outstanding Indebtedness, January 1,	2022	2023	2024
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 KSA 79-2988*

Roads Cunningham
City Official Title: City Clerk