2023

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

			2023 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 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	79,258	46,231	
Special Highway		7	8,430		
Capital Reserve		7	6,128		
Water Utilities		8	22,505		
Sewer Utilities		8	23,000		
Solid Waste		9	16,000		
Totals		xxxxxx	155,321	46,231	
Budget Hearing Notice		10			County Clerk's Use Only
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 67.521

Assisted by:
Goheen & Slavik CPAs, LLC

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

Wilda Carswell
Shawn Gering
Billy Cole
Eldon Haught

Date Attested: August 17, 2022

Amy L. Stanton, deputy clerk
County Clerk

Governing Body

OSBORNE COUNTY Seal KANSAS

City of Alton

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	46,232	4,617	234	56	0	4
Debt Service						
Library						
TOTAL	46,232	4,617	234	56	0	4

County Treas Motor Vehicle Estimate 4,617

County Treas Recreational Vehicle Estimate 234

County Treas 16/20M Vehicle Estimate 56

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 4

Motor Vehicle Factor 0.09987

Recreational Vehicle Factor 0.00506

16/20 Vehicle Factor 0.00121

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00009

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

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

City of Alton

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						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:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Alton

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
				Totals	**0**	**0**	**0**

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

City of Alton 2023

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	27,192	18,789	17,286
Receipts:			
Ad Valorem Tax	45,025	46,232	xxxxxxxxxxxxxxxx
Delinquent Tax	982	500	500
Motor Vehicle Tax	4,064	3,782	4,617
Recreational Vehicle Tax	235	147	234
16/20M Vehicle Tax	0	94	56
Commercial Vehicle Tax	96	713	0
Watercraft Tax	0	0	4
Gross Earning (Intangible) Tax	1,115	1,023	1,042
LAVTR	0		0
City and County Revenue Sharing	0		0
Compensating Use Tax	991	1,156	1,000
Local Sales Tax	3,882	3,850	3,800
Community Foundation Grant	4,500	4,500	
Transfers			5,000
In Lieu of Tax (IRB)	0		
Interest on Idle Funds	1	0	
Neighborhood Revitalization Rebate	0		0
Miscellaneous	1,085	0	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**61,976**	**61,997**	**16,253**
Resources Available:	**89,168**	**80,786**	**33,539**
Expenditures:			
Salaries & Wages	15,160	15,000	15,000
Employee Benefits			
Utilities	9,684	10,000	12,000
Equipment Rental	648	3,000	3,500
Maintenance	5,454	5,500	6,000
Commodities	3,766	4,000	5,000
Contractual	6,353	6,500	8,000
Insurance	5,544	6,000	6,500
Capital Outlay	12,989	11,000	23,258
Sponsorships	6,000		
Cash Forward (2023 column)			
Miscellaneous	4,781	2,500	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**70,379**	**63,500**	**79,258**
Unencumbered Cash Balance Dec 31	18,789	17,286	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	72,000	73,612	79,258
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	79,258
		Tax Required	45,719
	Delinquent Comp Rate:	1.1%	512
		Amount of 2022 Ad Valorem Tax	**46,231**

CPA Summary

City of Alton 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	15,035	9,410	5,900
Receipts:			
State of Kansas Gas Tax	2,655	1,490	2,530
County Transfers Gas	0	0	0
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,655**	**1,490**	**2,530**
Resources Available:	**17,690**	**10,900**	**8,430**
Expenditures:			
Street Repair and Maint	8,280	5,000	8,430
Cash Forward (2023 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,280**	**5,000**	**8,430**
Unencumbered Cash Balance Dec 31	9,410	5,900	0
2021/2022/2023 Budget Authority Amoun	9,824	9,901	8,430

Adopted Budget **Capital Reserve**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,128	1,128	1,128
Receipts:			
Transfers	0	5,000	5,000
Charges to Customers	0		
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**5,000**	**5,000**
Resources Available:	**1,128**	**6,128**	**6,128**
Expenditures:			
Capital Outlay	0	5,000	6,128
Cash Forward (2023 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**5,000**	**6,128**
Unencumbered Cash Balance Dec 31	1,128	1,128	0
2021/2022/2023 Budget Authority Amoun	5,128	8,128	6,128

CPA Summary

City of Alton

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utilities**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,499	505	1,005
Receipts:			
Charges to Customers	14,325	15,000	16,500
Transfer From Sewer Utilities			5,000
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**14,325**	**15,000**	**21,500**
Resources Available:	**15,824**	**15,505**	**22,505**
Expenditures:			
Salaries	9,582	8,500	10,500
Commodities	5,064	5,000	5,500
Contractual	432	500	1,000
Maintenance	241	500	505
Capital Outlay			5,000
Cash Forward (2023 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**15,319**	**14,500**	**22,505**
Unencumbered Cash Balance Dec 31	505	1,005	0
2021/2022/2023 Budget Authority Amount	15,324	17,500	22,505

Adopted Budget **Sewer Utilities**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	14,682	16,989	17,489
Receipts:			
Charges to Customers	9,387	9,500	10,000
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,387**	**9,500**	**10,000**
Resources Available:	**24,069**	**26,489**	**27,489**
Expenditures:			
Salaries	2,614	3,000	4,000
Contractual	1,136	1,500	3,000
Commodities	185	500	1,000
Maintenance	3,145	4,000	5,000
Transfer to General Fund			5,000
Transfer to Water Utilities	0		5,000
Cash Forward (2023 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,080**	**9,000**	**23,000**
Unencumbered Cash Balance Dec 31	16,989	17,489	4,489
2021/2022/2023 Budget Authority Amount	19,500	19,500	23,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	15,893	19,374	21,124
Receipts:			
Charges to Customers	8,205	8,750	9,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,205**	**8,750**	**9,000**
Resources Available:	**24,098**	**28,124**	**30,124**
Expenditures:			
Collections Fees		2,000	3,000
Landfill Fees	4,724	5,000	8,000
Transfer to Capital Reserve			5,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,724**	**7,000**	**16,000**
Unencumbered Cash Balance Dec 31	19,374	21,124	14,124
2021/2022/2023 Budget Authority Amount	8,500	15,000	16,000

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of

City of Alton

will meet on August 10, 2022 at 7:00 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 2023 Expenditures and Amount of Current Year Estimate for 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 for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Estimate Tax Rate*
General	70,379	72.977	63,500	69.824	79,258	46,231	67.520
Debt Service							
Library							
Special Highway	8,280		5,000		8,430		
Capital Reserve			5,000		6,128		
Water Utilities	15,319		14,500		22,505		
Sewer Utilities	7,080		9,000		23,000		
Solid Waste	4,724		7,000		16,000		
Totals	105,782	72.977	104,000	69.824	155,321	46,231	67.520
						*Revenue Neutral Rate***	*67.521*
Less: Transfers	0		0		15,000		
Net Expenditure	105,782		104,000		140,321		
Total Tax Levied	46,231		46,232		xxxxxxxxxxxxxxxxx		
Assessed Valuation	633,508		662,117		684,701		

Outstanding Indebtedness, January 1,	2020	2021	2022
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*

Julie Peterson

City Official Title: City Clerk

(Published Thursday, August 4, 2022 in the Osborne County Farmer)

2023

NOTICE OF BUDGET HEARING

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City of Alton
will meet on August 17, 2022 at 7:00 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.
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BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 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 for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Estimate Tax Rate*
General	70,379	72.977	63,500	69.824	79,258	46,231	67.520
Debt Service							
Library							
Special Highway	8,280		5,000		8,430		
Capital Reserve			5,000		6,128		
Water Utilities	15,319		14,500		22,505		
Sewer Utilities	7,080		9,000		23,000		
Solid Waste	4,724		7,000		16,000		
Totals	105,782	72.977	104,000	69.824	155,321	46,231	67.520
						*Revenue Neutral Rate***	*67.521*
Less: Transfers	0		0		15,000		
Net Expenditure	105,782		104,000		140,321		
Total Tax Levied	46,231		46,232		xxxxxxxxxxxxxxxxx		
Assessed Valuation	633,508		662,117		684,701		

Outstanding Indebtedness, January 1,	2020	2021	2022
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*

Julie Peterson
City Official Title: City Clerk