

Notice of Budget Hearing

The governing body of

Almena

will meet on August 23, 2019, at 5pm 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 on the CityOfAlmena.com website and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax established the maximum limits of the 2020 Budget. Estimated Tax Rate is subject to change depending on the final assess valuation.

| FUND | Prior Year Actual for 2018 | | Current Year Estimate for 2019 | | Proposed Budget for 2020 | | |
|--------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2019 Ad Valorem Tax | Estimate Tax Rate* |
| General | 236,385 | 79.157 | 197,065 | 76.554 | 224,669 | 110,593 | 76.724 |
| Debt Service | | | | | | | |
| Library | 14,863 | 3.944 | 15,540 | 3.980 | 15,715 | 5,414 | 3.756 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 312 | | 431 | | 41,064 | | |
| Water & Sewer | 132,514 | | 193,422 | | 194,226 | | |
| Trash Collection | 71,316 | | 80,000 | | 75,800 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 455,390 | 83.101 | 486,458 | 80.534 | 551,474 | 116,007 | 80.480 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 455,390 | | 486,458 | | 551,474 | | |
| Total Tax Levied | 119,549 | | 113,985 | | XXXXXXXXXXXXXXXXXXXX | | |
| Assessed Valuation | 1,438,603 | | 1,415,368 | | 1,441,445 | | |

| Outstanding Indebtedness, January 1, | 2017 | 2018 | 2019 |
|---|---------|-----------|------|
| G.O. Bonds | 120,000 | 91,000 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 513,224 | 1,723,215 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 633,224 | 1,814,215 | 0 |

*Tax rates are expressed in mills

0
City Official Title:

FUND PAGE FOR FUNDS WITH A TAX LEV

| Adopted Budget General | Prior Year Actual for 2018 | Current Year Estimate for 2019 | Proposed Budget Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 50,295 | 17,238 | 21,839 |
| Receipts: | | | |
| Ad Valorem Tax | 108,599 | 108,352 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | | | |
| Motor Vehicle Tax | 22,154 | 22,488 | 22,442 |
| Recreational Vehicle Tax | 286 | 301 | 300 |
| 16/20M Vehicle Tax | 920 | 859 | 857 |
| Commercial Vehicle Tax | 961 | 1,033 | 1,030 |
| Watercraft Tax | 97 | 233 | 0 |
| Gross Earning (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| Local Alcoholic Liquor | | | |
| Compensating Use Tax | | | |
| Local Sales Tax | 39,934 | 42,000 | 42,000 |
| Franchise Tax | 19,470 | 19,000 | 20,000 |
| Licenses | 1,098 | 2,000 | 2,000 |
| Building Permits | | | |
| State of Kansas | | | |
| Building Rent | 1,250 | 2,000 | 2,000 |
| Insurance Dividend | 3,218 | | |
| Reimbursed Expense | 654 | 500 | 500 |
| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | 1,178 | 400 | 1,000 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 3,509 | 2,500 | 2,500 |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 203,328 | 201,666 | 94,629 |
| Resources Available: | 253,623 | 218,904 | 116,468 |
| Expenditures: | | | |
| Salaries & Wages | 9,198 | 10,000 | 10,200 |
| Employee Benefits | 13,603 | 14,175 | 14,459 |
| Contractual Services | 33,980 | 35,000 | 36,000 |
| Commodities | 33,306 | 31,500 | 32,500 |
| Insurance | 21,327 | 21,500 | 22,000 |
| Capital Outlay | 2,500 | 20,000 | 20,000 |
| Street Repairs | 59,500 | | |
| Bond Payment | 29,000 | 29,000 | 29,000 |
| Interest | 1,270 | 890 | 510 |
| Transfer to Equipment Reserve | 10,000 | 10,000 | 30,000 |
| Transfer to Capital Improvement | 21,000 | 25,000 | 30,000 |
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| Cash Forward (2020 column) | | | |
| Miscellaneous | 1,701 | | |
| Does miscellaneous exceed 10% of Total E: | | | |
| Total Expenditures | 236,385 | 197,065 | 224,669 |
| Unencumbered Cash Balance Dec 31 | 17,238 | 21,839 | XXXXXXXXXXXXXXXXXXXX |
| 2018/2019/2020 Budget Authority Amount: | 236,565 | 236,565 | 224,669 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 224,669 |
| Tax Required: | | | 108,201 |
| Delinquent Comp Rate: 2.2% | | | 2,392 |
| Amount of 2019 Ad Valorem Tax | | | 110,593 |

CPA Summary

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FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Debt Service | Prior Year Actual for 2018 | Current Year Estimate for 2019 | Proposed Budget Year for 2020 |
|--|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | XXXXXXXXXXXXXXXXXXXX |
| 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 Rec | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
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| Cash Basis Reserve (2020 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | XXXXXXXXXXXXXXXXXXXX |
| 2018/2019/2020 Budget Authority Amount: | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | | Delinquent Comp Rate 2.2% | 0 |
| | | Amount of 2019 Ad Valorem Tax | 0 |

| Adopted Budget Library | Prior Year Actual for 2018 | Current Year Estimate for 2019 | Proposed Budget Year for 2020 |
|--|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 146 | 146 | 221 |
| Receipts: | | | |
| Ad Valorem Tax | 5,349 | 5,633 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | | | |
| Motor Vehicle Tax | 1,052 | 1,121 | 1,167 |
| Recreational Vehicle Tax | 14 | 15 | 16 |
| 16/20M Vehicle Tax | 44 | 43 | 45 |
| Commercial Vehicle Tax | 46 | 51 | 54 |
| Watercraft Tax | 5 | 12 | 0 |
| Donations | | | |
| Reimbursed Expense | 8,353 | 8,740 | 8,915 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| Total Receipts | 14,863 | 15,615 | 10,197 |
| Resources Available: | 15,009 | 15,761 | 10,418 |
| Expenditures: | | | |
| Personal Services | 7,747 | 7,800 | 7,956 |
| Employee Benefits | 606 | 940 | 959 |
| Appropriations | 6,510 | 6,800 | 6,800 |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| Total Expenditures | 14,863 | 15,540 | 15,715 |
| Unencumbered Cash Balance Dec 31 | 146 | 221 | XXXXXXXXXXXXXXXXXXXX |
| 2018/2019/2020 Budget Authority Amount: | 16,040 | 16,040 | 15,715 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 15,715 |
| | | Tax Required | 5,297 |
| | | Delinquent Comp Rate: 2.2% | 117 |
| | | Amount of 2019 Ad Valorem Tax | 5,414 |

See Library G

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Special Highway | Prior Year Actual for 2018 | Current Year Estimate for 2019 | Proposed Budget Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 10,225 | 20,455 | 30,534 |
| Receipts: | | | |
| State of Kansas Gas Tax | 10,542 | 10,510 | 10,530 |
| County Transfers Gas | | 0 | 0 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| Total Receipts | 10,542 | 10,510 | 10,530 |
| Resources Available: | 20,767 | 30,965 | 41,064 |
| Expenditures: | | | |
| Street Repair and Maint | 312 | 431 | 41,064 |
| Cash Forward (2020 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| Total Expenditures | 312 | 431 | 41,064 |
| Unencumbered Cash Balance Dec 31 | 20,455 | 30,534 | 0 |
| 2018/2019/2020 Budget Authority Amount: | 20,991 | 20,991 | 41,064 |

| Adopted Budget Water & Sewer | Prior Year Actual for 2018 | Current Year Estimate for 2019 | Proposed Budget Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 105,294 | 133,264 | 104,842 |
| Receipts: | | | |
| Charges to Customers | 160,469 | 165,000 | 163,000 |
| Reimbursements | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 15 | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 160,484 | 165,000 | 163,000 |
| Resources Available: | 265,778 | 298,264 | 267,842 |
| Expenditures: | | | |
| Personal Services | 44,561 | 45,000 | 45,900 |
| Employee Benefits | 3,383 | 3,500 | 3,570 |
| Contractual | 14,788 | 30,000 | 30,000 |
| Commodities | 20,366 | 30,000 | 30,000 |
| Principal | 24,281 | 24,281 | 25,811 |
| Interest | 4,225 | 24,141 | 22,445 |
| Taxes | 885 | 1,500 | 1,500 |
| Transfer to Water Reserve | 20,000 | 35,000 | 35,000 |
| Cash Forward (2020 column) | | | |
| Miscellaneous | 25 | | |
| Does miscellaneous exceed 10% of Total Expend | | | |
| Total Expenditures | 132,514 | 193,422 | 194,226 |
| Unencumbered Cash Balance Dec 31 | 133,264 | 104,842 | 73,616 |
| 2018/2019/2020 Budget Authority Amount: | 193,922 | 193,922 | 194,226 |

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| Trash Collection | Actual for 2018 | Estimate for 2019 | Year for 2020 |
| Unencumbered Cash Balance Jan 1 | 90,628 | 69,625 | 42,625 |
| Receipts: | | | |
| Charges to Customers | 49,949 | 53,000 | 53,500 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 364 | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| Total Receipts | 50,313 | 53,000 | 53,500 |
| Resources Available: | 140,941 | 122,625 | 96,125 |
| Expenditures: | | | |
| Personal Services | 31,833 | 36,500 | 37,230 |
| Employee Benefits | 2,423 | 3,500 | 3,570 |
| Contractual Services | 2,115 | 5,000 | 5,000 |
| Commodities | 14,945 | 15,000 | 15,000 |
| Transfer to Solid Waste Reserve | 20,000 | 20,000 | 15,000 |
| | | | |
| Cash Forward (2020 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| Total Expenditures | 71,316 | 80,000 | 75,800 |
| Unencumbered Cash Balance Dec 31 | 69,625 | 42,625 | 20,325 |
| 2018/2019/2020 Budget Authority Amount: | 90,000 | 90,000 | 75,800 |

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| 0 | Actual for 2018 | Estimate for 2019 | Year for 2020 |
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Charges to Customers | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
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| | | | |
| Cash Forward (2020 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2018/2019/2020 Budget Authority Amount: | 0 | 0 | 0 |

CPA Summary