CERTIFICATE

To the Clerk of Wabaunsee County, State of Kansas
We, the undersigned, officers of
Cemetery District No. 1 - Alta Vista
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	12,650	3,728	0.614
Debt Service	10-113				
Totals		xxxxxxx	12,650	3,728	0.614
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation — County Clerk's Use Only
Wabaunsee County	5,290,794
Morris	784,278
0	
0	
0	
Nov 1, 2025 Total Assessed Valuation	6,075,072

Revenue Neutral Rate	0.615
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Wabaunsee County Clerk
Abby L Amick
Address:
215 Kansas Ave
Alma, KS 66401
Email:
clerk@wbcounty.org

Date Attested: 12, 2025

County Clerk

Anita McDiffett

Governing Body

CPA Summary

Cemetery District No. 1 - Alta Vista
Wabaunsee County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,728	372	9	49	4	11
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3,728	372	9	49	4	11

County Treas Motor Vehicle Estimate 372

County Treas Recreational Vehicle Estimate 9

County Treas 16/20M Vehicle Estimate 49

County Treas Commercial Vehicle Tax Estimate 4

County Treas Watercraft Tax Estimate 11

MVT Factor 0.09979

RVT Factor 0.00241

16/20M Factor 0.01314

Comm Veh Factor 0.00107

Watercraft Factor 0.00295

2026

Cemetery District No. 1 - Alta Vista
Wabaunsee County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

State of Kansas
Special District

Cemetery District No. 1 - Alta Vista
Wabaunsee County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

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 On Jan 1, 2025	Payments Due 2025	Payments Due 2026
				Total	**0**	**0**	**0**

***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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,337	9,614	8,477
Receipts:			
Ad Valorem Tax	6,693	3,728	xxxxxxxxxxxxxxx
Delinquent Tax	54		
Motor Vehicle Tax	411	617	372
Recreational Vehicle Tax	12	18	9
16/20M Vehicle Tax	38	36	49
Commercial Vehicle Tax	4	5	4
Watercraft Tax		9	11
Sale of Lots	400		
Donations			
Reimbursements	300		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**7,912**	**4,413**	**445**
Resources Available:	**13,249**	**14,027**	**8,922**
Expenditures:			
Operations	177	500	2,500
Mowing	2,754	3,000	4,000
Insurance, Advertising, Stamps	687	1,000	1,000
Bank Charges	17	50	50
Gravel for Road Work		1,000	1,000
Cash Forward (2026 column)			4,100
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**3,635**	**5,550**	**12,650**
Unencumbered Cash Balance Dec 31	9,614	8,477	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	7,200	12,050	12,650
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,650
		Tax Required	3,728
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,728

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Cemetery District No. 1 - Alta Vista
Wabaunsee County
will meet on August 21, 2025 at 7:00 PM at Alta Vista Library, Alta Vista KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is avaiable at Wabaunsee County Clerk's Office and will be available at this hearing.

SUPPORTING COUNTIES
Wabaunsee County (home county) Morris

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,635	1.238	5,550	0.654	12,650	3,728	0.613
Debt Service							
Totals	3,635	1.238	5,550	0.654	12,650	3,728	0.613
						*Revenue Neutral Rate***	*0.615*
Less: Transfers	0		0		0		
Net Expenditures	3,635		5,550		12,650		
Total Tax Levied	6,824		3,728		xxxxxxxxxxxxxxx		
Assessed Valuation:	5,509,579		5,706,648		6,078,327		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Anita McDiffett
Treasurer

Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Lois Mayer
Treasurer

Published in the August 7, 2025 issue of *The Prairie Post*

State of Ka 2026
SpecialD

NOTICE OF BUDGET HEARING

The governing body of
Cemetery District No. 1 - Alta Vista
Wabaunsee County
will meet on August 21, 2025 at 7:00 PM at Alta Vista Library, Alta Vista KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is avaiable at Wabaunsee County Clerk's Office and will be available at this hearing.

SUPPORTING COUNTIES
Wabaunsee County (home county) Morris

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,635	1.238	5,550	0.654	12,650	3,728	0.613
Debt Service							
Totals	3,635	1.238	5,550	0.654	12,650	3,728	0.613
						*Revenue Neutral Rate**	*0.615*
Less: Transfers	0		0		0		
Net Expenditures	3,635		5,550		12,650		
Total Tax Levied	6,824		3,728		xxxxxxxxxxxxxxx		
Assessed Valuation:	5,509,579		5,706,648		6,078,327		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Anita McDiffett
Treasurer

cont.

Rev. Wayne G. Castle

Rev. Wayne G. Castle passed into heaven on his 91st birthday July 25, 2025 at Advent Shawnee Mission Hospital surrounded by his loving wife and daughter. He was born at home on July 25, 1934 to Marvin and Bernice (Decker) Castle at Saffordville KS. Wayne spent his growing up years in Holton and Coffeyville KS, and graduated from Holton High School. After high school he attended Baker University and graduated from Kansas State University with a degree in Agriculture. He always wanted to be an Agricultural missionary. He went on to St. Paul School of theology where he received his Master of Divinity and began serving churches at the age of 19. He served the Emmanuel Methodist Church east of Alta Vista during his student years. He married Lorene Gibbens in 1961 and Gordon and Beth were born to this marriage. Wayne served over 25 churches over his career.

On December 28, 1975 he married Margaret (Margee) Bergosh with her son Tony. In 1978 they purchased Foreign Cars Unlimited, a foreign car salvage and parts business in Wichita. Wayne served the Sedgwick UMC and ran the salvage yard at the same time for 10 years. In 1988 he was called to serve the Trinity UMC in KCK and sold the business to his manager.

Wayne loved cars from an early age and always wanted to fix or improve the cars. He was dubbed "the Soul Salvager". Wayne loved being on the water, and boating and water skiing. They owned several lake homes over the years and taught many youth from various churches how to water ski.

Wayne is survived by his wife Margee, son Gordon (Nancy), daughter Beth (Bob) and stepson Tony (Crista). He loved his nine grandchildren so much. His sister Nancy (Gerry) also survives.



"The newspaper is a greater treasure to the people than uncounted millions of gold."
– Henry Ward Beecher

"A newspaper is a public trust, and we will suffer as a society without them."
– Walter Cronkite

"The truth does not change according to our ability to stomach it."
– Flannery O'Connor