2022

CERTIFICATE

To the Clerk of Wabaunsee, State of Kansas
We, the undersigned, officers of
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 expenditure for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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	331,562	121,116	58,851
Debt Service	10-113				
Library	12-1220				
Special Highway		7	64,632		
Special Parks & Recreation		7	3,946		
Water		8	121,500		
Sewer		8	116,098		
Refuse		9	38,600		
Gas		9	50,000		
Non-Budgeted Funds		10			
Totals		xxxxxx	726,338	121,116	
Budget Summary		11			County Clerk's Use Only
Neighborhood Revitalization					2,058,011
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Cindy Jensen
Certified Public Accountant
Address:
218 W Main
Council Grove, KS 66846
Email:

Date Attested: SEAL NOV, 2021

County Clerk

Dale Peterson
Governing Body

State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assumptions and Accounting Policies
No assurance is provided

Alta Vista

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	121,113	24,523	352	160	469	155
Debt Service						
Library						
TOTAL	121,113	24,523	352	160	469	155

County Treas Motor Vehicle Estimate 24,523

County Treas Recreational Vehicle Estimate 352

County Treas 16/20M Vehicle Estimate 160

County Treas Commercial Vehicle Tax Estimate 469

County Treas Watercraft Tax Estimate 155

Motor Vehicle Factor 0.20248

Recreational Vehicle Factor 0.00291

16/20 Vehicle Factor 0.00132

Commercial Vehicle Factor 0.00387

Watercraft Factor 0.00128

2022

Alta Vista 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Water	Equipment Reserve	15,000	-	-	12-1,117
Sewer	Sewer Reserve	3,000	3,000	3,000	12-825d
Gas	CIP Reserve	-	50,000	50,000	12-1,118
General	Equipment Reserve	-	-	20,000	12-1,117
General	CIP Reserve	-	-	35,000	12-1,118
	Totals	18,000	53,000	108,000	
	Adjustments*				
	Adjusted Totals	18,000	53,000	108,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Alta Vista 202

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						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:											
KDHE Sewer Revolving	4/28/01	9/22/2022	3.08%	767,904	96,454	Feb & Aug	Feb & Aug	2,608	47,490	1,134	48,964
Total Other					**96,454**			**2,608**	**47,490**	**1,134**	**48,964**
Total Indebtedness					**96,454**			**2,608**	**47,490**	**1,134**	**48,964**

Alta Vista 2022

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 2021	Payments Due 2021	Payments Due 2022
None							
				Totals	**0**	**0**	**0**

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

Alta Vista 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	106,992	151,806	135,287
Receipts:			
Ad Valorem Tax	112,972	121,113	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,181		
Motor Vehicle Tax	26,176	24,767	24,523
Recreational Vehicle Tax	468	341	352
16/20M Vehicle Tax	166	162	160
Commercial Vehicle Tax	477	461	469
Watercraft Tax	128	152	155
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Franchise Tax	24,564	24,000	24,000
Sales & Use Tax	24,038	22,000	22,000
Licenses & permits	2,892	2,300	2,500
In Lieu of Tax (IRB)			
Interest on Idle Funds	3,988	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	6,084		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**203,134**	**196,296**	**75,159**
Resources Available:	**310,126**	**348,102**	**210,446**
Expenditures:			
General Administrative			
Personal Services	29,244	31,000	32,000
Commodities	6,620	12,000	12,000
Contractual	37,858	35,000	40,000
Capital Outlay	0	1,000	0
Public Safety			
Commodities	0	1,000	2,000
Contractual	16,325	14,000	17,000
Capital Outlay	0	1,000	1,000
Fire			
Commodities	2,575	2,000	1,000
Contractual	6,580	5,600	7,000
Capital Outlay	0	1,000	8,000
Parks			
Commodities	889	1,000	1,000
Contractual	4,402	4,000	4,000
Capital Outlay	0	1,000	1,000
Streets			
Personal Services	28,028	30,000	32,000
Commodities	16,672	55,115	60,000
Contractual	9,127	18,100	19,000
Capital Outlay			
Transfer to Equipment Reserve			20,000
Transfer to CIP Reserve			35,000
Cash Forward (2022 column)			39,562
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**158,320**	**212,815**	**331,562**
Unencumbered Cash Balance Dec 31	151,806	135,287	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	270,198	212,815	331,562
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	331,562
		Tax Required	121,116
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	**121,116**

State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

Alta Vista 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	31,768	42,772	53,732
Receipts:			
State of Kansas Gas Tax	11,004	10,960	10,900
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,004**	**10,960**	**10,900**
Resources Available:	**42,772**	**53,732**	**64,632**
Expenditures:			
Street Repair and Maint	0		64,632
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**64,632**
Unencumbered Cash Balance Dec 31	42,772	53,732	0
2020/2021/2022 Budget Authority Amount:	43,209	52,158	64,632

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,671	3,146	3,446
Receipts:			
Donations & fees	475	300	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**475**	**300**	**500**
Resources Available:	**3,146**	**3,446**	**3,946**
Expenditures:			
Parks & recreation			3,946
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**0**	**0**	**3,946**
Unencumbered Cash Balance Dec 31	3,146	3,446	0
2020/2021/2022 Budget Authority Amount:	2,871	3,271	3,946

State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

Alta Vista 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	177,344	174,988	166,488
Receipts:			
Charges to Customers	103,361	105,000	105,000
Interest on Idle Funds			
Miscellaneous	2,492		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**105,853**	**105,000**	**105,000**
Resources Available:	**283,197**	**279,988**	**271,488**
Expenditures:			
Personal Services	22,210	31,500	31,500
Commodities	8,023	12,000	13,000
Water purchases	35,290	34,000	41,000
Contractual	27,188	30,000	30,000
Capital Outlay	0	5,000	5,000
Sales Tax Paid	498	1,000	1,000
Transfer to equipment reserve	15,000		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**108,209**	**113,500**	**121,500**
Unencumbered Cash Balance Dec 31	174,988	166,488	149,988
2020/2021/2022 Budget Authority Amount:	109,500	113,500	121,500

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	77,272	80,844	72,746
Receipts:			
Charges to Customers	104,424	105,000	105,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**104,424**	**105,000**	**105,000**
Resources Available:	**181,696**	**185,844**	**177,746**
Expenditures:			
Personal Services	6,116	13,000	13,000
Commodities	23,843	23,000	26,000
Contractual	17,795	24,000	24,000
Debt Service	50,098	50,098	50,098
Transfer to Sewer Reserve	3,000	3,000	3,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**100,852**	**113,098**	**116,098**
Unencumbered Cash Balance Dec 31	80,844	72,746	61,648
2020/2021/2022 Budget Authority Amount:	113,098	113,098	116,098

State of Kansas Regulatory Basis
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Alta Vista 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,631	11,912	10,912
Receipts:			
Customer collections	42,604	37,000	42,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**42,604**	**37,000**	**42,000**
Resources Available:	**44,235**	**48,912**	**52,912**
Expenditures:			
Personal Services	403	500	600
Contractual	31,920	37,500	38,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**32,323**	**38,000**	**38,600**
Unencumbered Cash Balance Dec 31	11,912	10,912	14,312
2020/2021/2022 Budget Authority Amount:	37,500	38,000	38,600

Adopted Budget **Gas**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	166,795	166,795	116,795
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**166,795**	**166,795**	**116,795**
Expenditures:			
Transfer to CIP reserve		50,000	50,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**50,000**	**50,000**
Unencumbered Cash Balance Dec 31	166,795	116,795	66,795
2020/2021/2022 Budget Authority Amount:	50,000	50,000	50,000

State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

Alta Vista

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Capital Improvement Res**		**Sewer Reserve**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,158	Cash Balance Jan 1	107,852	Cash Balance Jan 1	54,000	Cash Balance Jan 1		Cash Balance Jan 1		165,010
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer in	15,000			Transfer in	3,000					
Total Receipts	15,000	Total Receipts	0	Total Receipts	3,000	Total Receipts	0	Total Receipts	0	18,000
Resources Available:	18,158	Resources Available:	107,852	Resources Available:	57,000	Resources Available:	0	Resources Available:	0	183,010
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	18,158	Cash Balance Dec 31	107,852	Cash Balance Dec 31	57,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	183,010 **
										183,010 **

** Note: These two block figures should agree.

State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Alta Vista
will meet on August 23, 2021 at 6:00 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the Revenue Neutral Rate
and the amount of ad valorem tax and the proposed use of all funds.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	158,320	58.555	212,815	59.319	331,562	121,116	58.851
Debt Service							
Library							
Special Highway					64,632		
Special Parks & Recreation					3,946		
Water	108,209		113,500		121,500		
Sewer	100,852		113,098		116,098		
Refuse	32,323		38,000		38,600		
Gas			50,000		50,000		
Non-Budgeted Funds							
Totals	399,704	58.555	527,413	59.319	726,338	121,116	58.851
*Revenue Neutral Rate***							58.850
Less: Transfers	18,000		53,000		108,000		
Net Expenditure	381,704		474,413		618,338		
Total Tax Levied	116,815		121,113		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,994,947		2,041,723		2,058,014		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	187,187	142,513	96,454
Lease Purchase Principal	0	0	0
Total	187,187	142,513	96,454

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Pam McDiffett
City Official Title: City Clerk

State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

The City of Alta Vista, Kansas
Summary of Significant Assumptions and Accounting Policies

Note 1 - Nature & Limitations

The accompanying financial presents, to the best of management's knowledge and belief, the City's expected results of operations for calendar year 2021 and 2022. The budgets reflect management's judgment as of July 19, 2021, the date of this budget, of the expected conditions and its expected course of action. Because events and circumstances frequently do not occur as expected, there will usually be differences between the budgeted and actual results and those differences may be material. The following assumptions are those that management believes are significant to the budget.

Note 2 - Summary of Significant Accounting Policies

Assessed valuation- The valuations of property in the City are estimates determined by the Wabaunsee County, Kansas appraiser's office.

Receipts- Ad valorem revenues are based on the expected collection of taxes levied for the 2021 and 2022 budget year. Motor vehicle, recreational vehicle, 16/20M vehicle, commercial vehicle, and state gas taxes are based on collection estimates as supplied by Wabaunsee County, Kansas and the State of Kansas. Other revenues for 2021 are assumed to be approximately the same as the 2021 budgeted amounts. Other revenues for 2022 have been estimated to be approximately the same as the 2021 budgeted amounts.

Expenditures -2021 expenditures are entered from the adopted 2021 budget information with the exceptions of special parks and special highway funds in which estimated unused expenditures are transferred to the 2022 budget year from the 2021 budget. The city anticipates remaining within their budgeted authority for total expenditures for all funds.

2022 personal services (wages and benefits) are expected to remain similar to the 2021 budgeted amounts. The actual amount of personal services may vary dependent upon the number of personnel assigned to each department within the City and the hiring of or dismissal of employees and changes in benefits including medical insurance premiums.

Commodities, contractual, and capital outlay expenditures for 2022 are projected to remain very similar to the 2021 budgeted amounts. Expenditures in the special highway and special parks funds are made to the extent of available funds.

Transfers for 2022 are estimated based on the needs of certain funds and cash availabilty in other funds.

Debt service expenditures are based on the scheduled payments in the debt agreements that existed as of the date of this budget.

Resolution No. 03-2021

A RESOLUTION OF THE CITY OF ALTA VISTA, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of ALTA VISTA was calculated as 58.850 mills by the WABAUNSEE County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of ALTA VISTA will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 23, 2021 at 6:00 PM allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of ALTA VISTA, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF ALTA VISTA:

The City of ALTA VISTA shall levy a property tax rate exceeding the Revenue Neutral Rate of 58.850 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 23rd day of August 2021 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

THE Prairie Post

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Joann Kahnt
Owner/Publisher/Editor

Gloria Smith
Assistant Editor
Advertising

State of Kansas

August 26, 2021

County of Morris

Affidavit of Publication

Joann M. Kahnt, of lawful age, being first duly sworn, deposes and says that she is the publisher of The Prairie Post, which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Morris County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter: City of Alta Vista Hearing to Exceed Revenue Neutral Rate and Budget Hearing: published on August 5, 2021.

Joann M. Kahnt
Publisher

Subscribed and sworn to before me this 26 day of Aug., 2021

Notary Public Debra Sanford

My commission expires:

NOTARY PUBLIC - State of Kansas
DEBRA SANFORD
My Appt Expires 3-8-24

Published in the August 5, 2021 issue of *The Prairie Post*

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Alta Vista
will meet on August 23, 2021 at 6:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.
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Sewer	100,852		113,098		116,098		
Refuse	32,323		38,000		38,600		
Gas			50,000		50,000		
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Lease Purchase Principal	0	0	0
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*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Pam McDiffett
City Official Title: City Clerk