Signed Copy

2026

NOTICE OF BUDGET HEARING

The governing body of

City of Almena

will meet on August 4, 2025 at 7:00 PM at Almena Community Building 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 City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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 for 2024		Current Year Estimate for 2025		Proposed Budget 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	229,950	55.124	224,000	48.816	229,050	81,820	45.221
Library	16,164	3.868	18,490	3.854	19,300	7,209	3.984
Special Highway	14,080		12,462		11,289		
Water & Sewer	173,653		136,750		139,585		
Trash Collection	44,391		41,100		42,740		
Non-Budgeted Funds-A	10,960						
Non-Budgeted Funds-B	70,425						
Totals	559,623	58.992	432,802	52.670	441,964	89,029	49.205
						*Revenue Neutral Rate***	*49.218*
Less: Transfers	65,900		88,900		65,900		
Net Expenditure	493,723		343,902		376,064		
Total Tax Levied	96,117		89,054		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,630,092		1,690,828		1,809,353		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	1,572,635	1,522,751	1,496,823
Revenue Bonds	0	0	0
Other	14,037	0	0
Lease Purchase Principal	0	0	0
Total	1,586,672	1,522,751	1,496,823

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Catherine Rivera

Official Title: City Clerk

State of Kansas
City

2026

CERTIFICATE

To the Clerk of Norton County, State of Kansas
We, the undersigned, officers of
City of Almena
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.

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, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	229,050	81,820	45.178
Debt Service	10-113				
Library	12-1220		19,300	7,209	3.981
Special Highway			11,289		
Water & Sewer			139,585		
Trash Collection			42,740		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Totals		xxxxxxx	441,964	89,029	49.159
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,811,063
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	49.218
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Mapes & Miller CPA's

Address:
418 E. Holme
Norton, KS 67654
Email:
brian.t@mapesmiller.com

Attest: _____, 2025

_____
County Clerk

_____
Governing Body

City of Almena

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	82,539	9,409	640	1,711	1,084	0
Debt Service						
Library	6,515	743	50	135	86	0
TOTAL	89,054	10,152	690	1,846	1,170	0

County Treas Motor Vehicle Estimate	10,152				
County Treas Recreational Vehicle Estimate		690			
County Treas 16/20M Vehicle Estimate			1,846		
County Treas Commercial Vehicle Tax Estimate				1,170	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.11400				
Recreational Vehicle Factor		0.00775			
16/20M Vehicle Factor			0.02073		
Commercial Vehicle Factor				0.01314	
Watercraft Factor					0.00000

City of Almena 2026

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
General	Equipment Reserve	0	0		
General	Capital Improvement	0	23,000		
Water	Water bond	65,900	65,900	65,900	
	Totals	65,900	88,900	65,900	
	Adjustments*				
	Adjusted Totals	65,900	88,900	65,900	

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

City of Almena

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2019 Water Project	9/6/2019	9/26/2059	2.63	1,620,000	1,496,823	9/26	9/26	39,292	26,609	38,593	27,307
Total G.O. Bonds					1,496,823			39,292	26,609	38,593	27,307
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					1,496,823			39,292	26,609	38,593	27,307

City of Almena

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
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: 2026

Library found in: City of Almena
Norton County

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 2025	Proposed Year 2026
Ad Valorem Tax	$6,515	$7,209
Delinquent Tax	$100	$0
Motor Vehicle Tax	$1,257	$743
Recreational Vehicle Tax	$43	$50
16/20M Vehicle Tax	$116	$135
TOTAL TAXES	$8,031	$8,137
Difference in Total Taxes:	$106	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,690,828	$1,809,353
Did Assessed Valuation Decrease?	No	
Levy Rate	3.854	3.984
Difference in Levy Rate:	0.130	
Qualify for grant: Qualify		

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

If the municipality would not have qualified for a grant, please see the below narrative for assistance from

City of Almena 2026

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	35,961	28,631	21,326
Receipts:			
Ad Valorem Tax	91,225	82,539	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,203	1,000	1,000
Motor Vehicle Tax	18,462	17,108	9,409
Recreational Vehicle Tax	542	501	640
16/20M Vehicle Tax	1,239	1,575	1,711
Commercial Vehicle Tax	931	942	1,084
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Mineral Production Tax			
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	53,375	55,000	55,000
Franchise Tax	19,495	22,000	22,000
Licenses	530	530	530
Building Rent	3,580	3,500	3,500
Reimbursements	0	8,000	8,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	23,908	20,000	20,000
Neighborhood Revitalization Rebate			0
Miscellaneous	7,130	4,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**222,620**	**216,695**	**126,874**
Resources Available:	**258,581**	**245,326**	**148,200**

City of Almena

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	258,581	245,326	148,200
Expenditures:			
Personal Services	79,415	80,000	83,200
Contractual Services	33,667	55,000	57,200
Commodities	69,914	27,000	27,700
Insurance	27,083	30,000	31,200
Capital Outlay	3,840	9,000	9,750
Transfer to Equipment Reserve	0	0	0
Transfer to Capital Improvement	0	23,000	10,000
Transfer to Veteran's Memorial Park	14,037	0	0
Cash Reserve (2026 column)			10,000
Miscellaneous	1,994		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	229,950	224,000	229,050
Unencumbered Cash Balance Dec 31	28,631	21,326	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	229,950	225,360	229,050
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	229,050
		Tax Required	80,850
	Delinquent Comp Rate:	1.2%	970
		Amount of 2025 Ad Valorem Tax	81,820

CPA Summary

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,530	4,452	2,462
Receipts:			
Ad Valorem Tax	6,401	6,515	xxxxxxxxxxxxxxxxxx
Delinquent Tax	148	100	
Motor Vehicle Tax	1,241	1,257	743
Recreational Vehicle Tax	36	43	50
16/20M Vehicle Tax	84	116	135
Commercial Vehicle Tax	63	69	86
Watercraft Tax			0
Reimbursements	8,113	8,400	8,700
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	16,086	16,500	9,714
Resources Available:	20,616	20,952	12,176
Expenditures:			
Personal Services	8,424	10,090	10,500
Appropriations	7,740	8,400	8,800
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	16,164	18,490	19,300
Unencumbered Cash Balance Dec 31	4,452	2,462	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	19,600	18,490	19,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,300
		Tax Required	7,124
	Delinquent Comp Rate:	1.2%	85
		Amount of 2025 Ad Valorem Tax	7,209

CPA Summary

City of Almena 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,768	3,231	1,029
Receipts:			
State of Kansas Gas Tax	9,543	10,260	10,260
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,543**	**10,260**	**10,260**
Resources Available:	**17,311**	**13,491**	**11,289**
Expenditures:			
Street Repairs	14,080	12,462	11,289
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,080**	**12,462**	**11,289**
Unencumbered Cash Balance Dec 31	3,231	1,029	0
2024/2025/2026 Budget Authority Amount:	33,635	18,238	11,289

Adopted Budget

Water & Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	126,885	111,695	133,945
Receipts:			
Collections	158,463	159,000	159,000
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**158,463**	**159,000**	**159,000**
Resources Available:	**285,348**	**270,695**	**292,945**
Expenditures:			
Personal Services	58,234	40,000	41,600
Contractual	5,828	9,000	9,360
Commodities	39,986	20,000	20,800
Taxes	609	650	675
Miscellaneous	3,096	1,200	1,250
Transfer to Water Bond	65,900	65,900	65,900
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**173,653**	**136,750**	**139,585**
Unencumbered Cash Balance Dec 31	111,695	133,945	153,360
2024/2025/2026 Budget Authority Amount:	177,400	182,800	139,585

CPA Summary

City of Almena 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Collection**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	32,165	43,099	56,999
Receipts:			
Collections	55,325	55,000	55,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**55,325**	**55,000**	**55,000**
Resources Available:	**87,490**	**98,099**	**111,999**
Expenditures:			
Personal Services	19,411	20,100	20,900
Contractual	217	2,000	2,080
Commodities	24,763	19,000	19,760
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**44,391**	**41,100**	**42,740**
Unencumbered Cash Balance Dec 31	43,099	56,999	69,259
2024/2025/2026 Budget Authority Amount:	55,525	57,035	42,740

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**Equipment Reserve**		**Solid Waste Reserve**		**ARPA**		**Water Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	46,694	Cash Balance Jan 1	193,971	Cash Balance Jan 1	59,322	Cash Balance Jan 1	0	Cash Balance Jan 1	69,616	369,603
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	*0*	*Total Receipts*	*0*	*Total Receipts*	*0*	*Total Receipts*	0	Total Receipts	0	0
Resources Available:	46,694	Resources Available:	193,971	Resources Available:	59,322	Resources Available:	0	Resources Available:	69,616	369,603
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
								Capital Outlay	10,960	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	10,960	10,960
Cash Balance Dec 31	46,694	Cash Balance Dec 31	193,971	Cash Balance Dec 31	59,322	Cash Balance Dec 31	0	Cash Balance Dec 31	58,656	358,643 **
										358,643 **

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Crime Reward		**Veteran's Memorial Park**		**Water Bond**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	*569*	*Cash Balance Dec 31*	*83,010*	*Cash Balance Dec 31*	*0*	*Cash Balance Dec 31*		*Cash Balance Dec 31*		*83,579*
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfer from Gen	14,037	Transfer from Water	65,900					
Total Receipts	0	Total Receipts	14037	Total Receipts	65900	Total Receipts	0	Total Receipts	0	79,937
Resources Available:	569	Resources Available:	97,047	Resources Available:	65,900	Resources Available:	0	Resources Available:	0	163,516
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual	1,025	Principal	25,928					
		Capital Outlay	3,500	Interest	39,972					
Total Expenditures	0	Total Expenditures	4,525	Total Expenditures	65,900	Total Expenditures	0	Total Expenditures	0	70,425
Cash Balance Dec 31	569	Cash Balance Dec 31	92,522	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	93,091 **
										93,091 **

** Note: These two block figures should agree.

CPA Summary

AFFIDAVIT

Proof of Publication

State of Kansas
NORTON COUNTY

VICKI HENDERSON of lawful age, being duly sworn upon oath, states that he/she is the designated representative of the Norton Telegram.

THAT said newspaper has been published at least one hundred (100) times a year and has been so published for at least one year prior to the first publication of the attached notice:

THAT said paper was entered as second class mail matter at the post office of its publication.

THAT said paper has a general paid circulation in NORTON County, Kansas, and is NOT a trade, religious or fraternal publication and has been published in NORTON County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of the said newspaper:

1st
publication was made on the 16th day of July, 2025
2nd
publication was made on the ____ day of _____, 2025
3rd
publication was made on the ____ day of _____, 2025
Publication fee $ _____

Affidavit, Notary's fees	$ _____
Additional copies	$ _____
TOTAL publication fees	$ 147 60

(Sign) VICKI HENDERSON

Witness my hand this 21st day of July, 2025
SUBSCRIBED and Sworn to before me this 21st day of July, 2025. State of Kansas, County of Norton.

Vicki Henderson

NOTARY PUBLIC -- State of Kansas
VICKI L. HENDERSON
My Appt. Expires: 1/5/2028

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AFFIDAVIT

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NORTON COUNTY

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THAT said paper has a general pa
County, Kansas, and is NOT a trad
lication and has been published i

THE ATTACHED was published
regular issue of the said newspap

1st
publication was made on the 16th
2nd
publication was made on the ____
3rd
publication was made on the ____

Publication fee $ ____

Affidavit, Notary's fees

Additional copies

TOTAL publication fees

(Sign) VICKI HENDERS

Witness my hand this 21st day o

SUBSCRIBED and Sworn to befo
July,
of Norton.

Vicki Henderson

NOTARY PUBLIC – State of Kansas
VICKI L. HENDERSON
My Appt. Expires: 1/5/2028

NOTICE OF BUDGET HEARING CITY OF ALMENA

Published in The Norton Telegram Wednesday, July 16, 2025. 1(T)

NOTICE OF BUDGET HEARING
The governing body of
Almena
will meet on August 4, 2025 at 7:00 PM at Almena Community Building 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 City Office and will be available at this hearing.

BUDGET SUMMARY
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Revenue Bonds	0	0	0
Other	14,037	0	0
Lease Purchase Principal	0	0	0
Total	1,586,672	1,522,751	1,496,823

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

Catherine Rivera
Official Title: City Clerk