CERTIFICATE

To the Clerk of Barton County, State of Kansas
We, the undersigned, officers of
City of Albert
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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: 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			
Fund	**K.S.A.**				
General	12-101a	6	182,289	43,926	35.446
Debt Service	10-113	7	16,319	3,634	2.932
Special Highway		8	7,900		
Sewer Fund		8	15,711		
Water Fund		9	90,627		
Non-Budgeted Funds-A		10			
Totals		xxxxxxx	312,846	47,560	38.378
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			
RNR Hearing Notice		13			
Neighborhood Revitalization		12			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	33.544
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
ADAMS BROWN, LLC

Address:
PO Drawer J
Great Bend, KS 67530

Email:
mille@adamsbrowncpa.com

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Albert

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	31,357	4,838	75	234	1,028	109
Debt Service	10,204	1,575	24	76	335	36
Library						
TOTAL	41,561	6,413	99	310	1,363	145

County Treas Motor Vehicle Estimate	6,413				
County Treas Recreational Vehicle Estimate		99			
County Treas 16/20M Vehicle Estimate			310		
County Treas Commercial Vehicle Tax Estimate				1,363	
County Treas Watercraft Tax Estimate					145

Motor Vehicle Factor	0.15430				
Recreational Vehicle Factor		0.00238			
16/20M Vehicle Factor			0.00746		
Commercial Vehicle Factor				0.03280	
Watercraft Factor					0.00349

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
None					
	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 fur

City of Albert

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 2011	5/17/2011	6/1/2026	4.90	145,000	26,000	6/1	6/1	637	13,000	319	13,000
						12/1	12/1	319	0		
					26,000			956	13,000	319	13,000
Total G.O. Bonds											
Revenue Bonds:											
None											
					0			0	0	0	0
Total Revenue Bonds											
Other:											
None											
					0			0	0	0	0
Total Other					26,000			956	13,000	319	13,000
Total Indebtedness											

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
Fire Truck Lease	4/21/2021	120	3.17	286,012	184,539	33,824	33,824
Totals					184,539	33,824	33,824

***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	168,711	75,499	59,579
Receipts:			
Ad Valorem Tax	28,458	31,357	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	742	0	0
Motor Vehicle Tax	4,976	4,207	4,838
Recreational Vehicle Tax	0	49	75
16/20M Vehicle Tax	21	21	234
Commercial Vehicle Tax	953	894	1,028
Watercraft Tax	0	126	109
Gross Earning (Intangible) Tax	0	0	0
Local Sales Tax	24,928	25,000	25,000
Franchise Tax	10,366	10,000	10,000
Fire Department Receipts	35,000	35,000	35,000
Interest on Idle Funds	3,929	2,500	2,500
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	1,442	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**110,815**	**109,154**	**78,784**
Resources Available:	**279,526**	**184,653**	**138,363**
Expenditures:			
Personal Services	1,159	5,500	5,500
Contractual	54,320	55,000	65,000
Commodities	2,007	2,500	5,000
Street Services General	1,315	0	0
Fire Department			
Personal Services	531	750	750
Commodities	14,784	15,000	25,000
Contractual	6,263	7,500	12,500
Capital Outlay	3,879	5,000	12,500
Truck Lease Payment	33,824	33,824	33,824
Budget Credit on Fire Donations Received	-9,686	0	0
Capital Outlay	95,631	0	12,215
Cash Reserve (2026 column)	0	0	10,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**204,027**	**125,074**	**182,289**
Unencumbered Cash Balance Dec 31	75,499	59,579	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	205,124	169,955	182,289
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	182,289
		Tax Required	43,926
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	43,926

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,615	8,992	8,639
Receipts:			
Ad Valorem Tax	12,906	10,204	xxxxxxxxxxxxxxxxxx
Delinquent Tax	347	0	0
Motor Vehicle Tax	2,252	1,906	1,575
Recreational Vehicle Tax	0	22	24
16/20M Vehicle Tax	10	9	76
Commercial Vehicle Tax	431	405	335
Watercraft Tax	0	57	36
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	1,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,946**	**13,603**	**4,046**
Resources Available:	**22,561**	**22,595**	**12,685**
Expenditures:			
Principal Payments	12,000	13,000	13,000
Interest Payments	1,569	956	319
Fees	0	0	3,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**13,569**	**13,956**	**16,319**
Unencumbered Cash Balance Dec 31	8,992	8,639	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	18,118	18,506	16,319
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,319
		Tax Required	3,634
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,634

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
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% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

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	32,630	0	3,450
Receipts:			
State of Kansas Gas Tax	3,451	4,450	4,450
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,451**	**4,450**	**4,450**
Resources Available:	**36,081**	**4,450**	**7,900**
Expenditures:			
Commodities	420	500	500
Contractual	537	500	2,000
Road Improvements	35,124	0	5,400
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**36,081**	**1,000**	**7,900**
Unencumbered Cash Balance Dec 31	0	3,450	0
2024/2025/2026 Budget Authority Amount:	40,375	5,510	7,900

Adopted Budget **Sewer Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,489	0	1,611
Receipts:			
Sewer Charges	13,208	14,000	14,000
Interest on Idle Funds	324	100	100
Miscellaneous	580	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,112**	**14,100**	**14,100**
Resources Available:	**27,601**	**14,100**	**15,711**
Expenditures:			
Personal Services	2,306	3,000	3,500
Contractual	10,623	5,000	7,500
Commodities	532	1,500	2,500
Capital Outlay	14,140	2,989	2,211
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,601**	**12,489**	**15,711**
Unencumbered Cash Balance Dec 31	0	1,611	0
2024/2025/2026 Budget Authority Amount:	35,606	21,989	15,711

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	84,271	63,127	62,377
Receipts:			
Charges to Customers	27,580	28,000	28,000
Interest on Idle Funds	2,136	250	250
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**29,716**	**28,250**	**28,250**
Resources Available:	**113,987**	**91,377**	**90,627**
Expenditures:			
Personal Services	7,617	8,000	10,000
Contractual	33,088	10,000	25,000
Commodities	8,790	10,000	15,000
Capital Outlay	995	1,000	40,627
Cash Reserve (2026 column)	0	0	0
Miscellaneous	370	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**50,860**	**29,000**	**90,627**
Unencumbered Cash Balance Dec 31	63,127	62,377	0
2024/2025/2026 Budget Authority Amount:	108,710	93,271	90,627

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

No assurance is provided. Substantially all disclosures omitted.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Meter Fund			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,054	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		5,054
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Meter Deposits	300									
Total Receipts	300	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	300
Resources Available:	5,354	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	5,354
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Return of Deposits	100									
Total Expenditures	100	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	100
Cash Balance Dec 31	5,254	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**5,254** **
										5,254 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Albert
will meet on September 8, 2025 at 6:30 at City Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Building 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	204,027	26.419	125,074	26.734	182,289	43,926	35.455
Debt Service	13,569	11.969	13,956	8.699	16,319	3,634	2.933
Special Highway	36,081		1,000		7,900		
Sewer Fund	27,601		12,489		15,711		
Water Fund	50,860		29,000		90,627		
Non-Budgeted Funds-A	100						
Totals	332,238	38.388	181,519	35.433	312,846	47,560	38.388
						*Revenue Neutral Rate***	*33.544*
Less: Transfers	0		0		0		
Net Expenditure	332,238		181,519		312,846		
Total Tax Levied	41,563		41,561		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,082,672		1,172,908		1,238,922		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	49,000	38,000	26,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	252,187	218,363	184,539
Total	301,187	256,363	210,539

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

Lois Ritterhouse
Official Title: City Clerk

Resolution No. 25-2

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

WHEREAS, the Revenue Neutral Rate for the City of Albert was calculated as 33.544 mills by the Barton County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Albert, 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 CITY OF ALBERT:

The City of Albert shall levy a property tax rate exceeding the Revenue Neutral Rate of 33.544 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 8th day of September 2025 and SIGNED by the Mayor.

Rodney Eisenhauer
Mayor

Attested:
City Clerk

revised 10/02/09

Roll Call Vote

A Roll Call Vote of the City of Albert To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9-8-2025

Resolution No. 25-2

Governing Body Member	Yes	No	No Vote
Rodney Cushenbery	X		
Stan Ewy	X		
Kaylene Haselhorst	X		
Charles Keller	X		
Martha Hanhardt	X		
Robert Ritterhouse	X		
TOTAL			

Certified: Teri Ritterhouse

revised 10/02/09

STATE OF KANSAS
BARTON COUNTY

PROOF OF PUBLICATION

SS.

Audra Musil

of lawful age, duly sworn upon oath states that She

is the Legals Clerk

of **THE GREAT BEND TRIBUNE**

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years 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 on a daily, or weekly, or monthly, or yearly basis in

BARTON County, Kansas, and is

NOT a trade, religious or fraternal publication and has been PRINTED and published in BARTON County, Kansas.

That the attached notice was published in a regular issue of said newspaper

for 1 consecutive weeks, the first publication being on the 22nd day of July 2025 and the last publication on the 22nd day of July 2025.

Publication Fee $ 49.80

Affidavit, Notary's Fees $_____

Additional Copies_____at_____ $_____

Total Publication Fee $_____

(Sign) Audra Musil

Witness my hand this 22nd day of July 2025

SUBSCRIBED and Sworn to before me this 22nd

day of July 2025

Linda Pringle

(Notary Public)

NOTARY PUBLIC - STATE OF KANSAS
Linda Pringle
My Appt. Exp. 3-5-27

My commission expires _____

(Published in the Great Bend Tribune, July 22, 2025) -1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

THE GOVERNING BODY OF

CITY OF ALBERT

will meet on September 8, 2025, at 6:30 p.m., at

CITY 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, and the Revenue Neutral Rate.

Detailed budget information is available at

CITY BUILDING

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 final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Author. Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	204,027	26.419	125,074	26.734	182,289	43,926	35.455
Debt Service	13,569	11.969	13,956	8.699	16,319	3,634	2.933
Special Highway	36,081		1,000		7,900		
Sewer Fund	27,601		12,489		15,711		
Water Fund	50,860		29,000		90,627		
Non-Bud. Funds-A	100						
TOTALS	332,238	38.388	181,519	35.433	312,846	47,560	38.388
					Revenue Neutral Rate**		33.544
Less: Transfers	0		0		0		
Net Expenditure	332,238		181,519		312,846		
Total Tax Levied	41,563		41,561		xxxxxxxx		
Ass'd Valuation	1,082,672		1,172,908		1,238,922		

OUTSTANDING INDEBTEDNESS, JANUARY 1

	2023	2024	2025
G.O. Bonds	49,000	38,000	26,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purch Princ	252,187	218,363	184,539
Total	301,187	256,363	210,539

*Tax rates are expressed in mills

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

Lois Ritterhouse
City Clerk