2026

CERTIFICATE

To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
City of Alton
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

			2026 Adopted Budget		
Table of Contents:		Page No.	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 Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	81,215	46,232	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	12,194		
Capital Reserve		7	1,128		
Water Utilities		8	18,458		
Sewer Utilities		8	10,946		
Solid Waste		9	23,601		
		9	#REF!		
Totals		xxxxxx	#REF!	46,232	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	52.947
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Goheen & Slavik CPAs, LLC

Address:
901 Morgan Ave
Downs, KS 67437
Email:
aslavik@gscpallc.com

Date Attested: September 4, 2025

Heather Nichole Botzfeld
County Clerk

OSBORNE COUNTY KANSAS Seal

Governing Body

Mayor 8-29-25

2026

CERTIFICATE

To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
City of Alton
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

			2026 Adopted Budget		
Table of Contents:		Page No.	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 Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	81,215	46,232	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	12,194		
Capital Reserve		7	1,128		
Water Utilities		8	18,458		
Sewer Utilities		8	10,946		
Solid Waste		9	23,601		
		9	#REF!		
Totals		xxxxxx	#REF!	46,232	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	52.947
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Goheen & Slavik CPAs, LLC

Address:
901 Morgan Ave
Downs, KS 67437
Email:
aslavik@gscpallc.com

Date Attested:_____ 2025

County Clerk

Governing Body

City of Alton

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 Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	46,232	1,810	27	86	336	3
Debt Service						
Library						
TOTAL	46,232	1,810	27	86	336	3

County Treas Motor Vehicle Estimate 1,810

County Treas Recreational Vehicle Estimate 27

County Treas 16/20M Vehicle Estimate 86

County Treas Commercial Vehicle Tax Estimate 336

County Treas Watercraft Tax Estimate 3

Motor Vehicle Factor 0.03915

Recreational Vehicle Factor 0.00058

16/20 Vehicle Factor 0.00186

Commercial Vehicle Factor 0.00727

Watercraft Factor 0.00006

City of Alton 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
Sewer Utilities	General Fund		2,000	5,000	KSA 12-825d
Solid Waste	Capital Reserve				KSA 12-1,118
Solid Waste	General Fund		5,000	14,000	KSA 12-825d
Solid Waste	Water Utilites		2,000	4,000	KSA 12-825d
	Totals	0	9,000	23,000	
	Adjustments*				
	Adjusted Totals	0	9,000	23,000	

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

City of Alton 2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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:											
Tractor/Loader Note	4/11/2022	4/1/2027	3.55	31,500	19,547	4/1	4/1	704	6,287	477	6,513
Total Other					**19,547**			**704**	**6,287**	**477**	**6,513**
Total Indebtedness					**19,547**			**704**	**6,287**	**477**	**6,513**

City of Alton 2026

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 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.**

City of Alton 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	6,435	4,931	2,496
Receipts:			
Ad Valorem Tax	45,422	46,232	xxxxxxxxxxxxxxxx
Delinquent Tax	630		
Motor Vehicle Tax	2,794	2,589	1,810
Recreational Vehicle Tax	46	51	27
16/20M Vehicle Tax	99	78	86
Commercial Vehicle Tax	489	493	336
Watercraft Tax		4	3
Gross Earning (Intangible) Tax	1,053	1,409	1,725
Compensating Use Tax	1,319	1,000	1,000
Local Sales Tax	3,768	3,500	3,500
Community Foundation Grant	1,000		
Franchise Fees			
Donations	6,125	5,000	5,000
Transfer from Sewer Utilities Fund		2,000	5,000
Transfer from Solid Waste Fund		5,000	14,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	1		
Neighborhood Revitalization Rebate			0
Miscellaneous	557		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**63,303**	**67,356**	**32,487**
Resources Available:	**69,738**	**72,287**	**34,983**
Expenditures:			
Salaries & Wages	15,118	15,500	18,000
Utilities	14,459	15,000	15,000
Taxes & Fees	1,762	1,800	2,000
Maintenance	3,497	3,500	4,000
Commodities	9,664	10,000	15,000
Contractual	3,423	5,000	7,500
Insurance	8,691	9,000	10,000
Sponsorships			
Capital Outlay (net of grants & donations)	1,203	3,000	2,725
Loan Principal	6,066	6,287	6,513
Loan Interest	924	704	477
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**64,807**	**69,791**	**81,215**
Unencumbered Cash Balance Dec 31	4,931	2,496	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	75,941	81,255	81,215
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	81,215
		Tax Required	46,232
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**46,232**

CPA Summary

City of Alton 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	14,643	17,254	9,724
Receipts:			
State of Kansas Gas Tax	2,611	2,470	2,470
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**2,611**	**2,470**	**2,470**
Resources Available:	**17,254**	**19,724**	**12,194**
Expenditures:			
Street Repair and Maint		10,000	12,194
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**10,000**	**12,194**
Unencumbered Cash Balance Dec 31	17,254	9,724	0
2024/2025/2026 Budget Authority Amoun	9,948	11,063	12,194

Adopted Budget **Capital Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,128	1,128	1,128
Receipts:			
Transfer from Solid Waste Fund			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**1,128**	**1,128**	**1,128**
Expenditures:			
Capital Outlay			1,128
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**1,128**
Unencumbered Cash Balance Dec 31	1,128	1,128	0
2024/2025/2026 Budget Authority Amoun	6,128	1,128	1,128

CPA Summary

City of Alton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utilities**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,566	458	458
Receipts:			
Charges to Customers	13,325	13,500	14,000
Transfer From Solid Waste		2,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**13,325**	**15,500**	**18,000**
Resources Available:	**14,891**	**15,958**	**18,458**
Expenditures:			
Salaries	2,040	2,500	2,500
Licenses & Fees	6,000	6,000	6,000
Contractual	2,053	2,500	5,000
Maintenance	4,340	4,500	4,958
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**14,433**	**15,500**	**18,458**
Unencumbered Cash Balance Dec 31	458	458	0
2024/2025/2026 Budget Authority Amount	18,777	15,789	18,458

Adopted Budget **Sewer Utilities**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,548	446	946
Receipts:			
Charges to Customers	7,994	8,500	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,994**	**8,500**	**10,000**
Resources Available:	**9,542**	**8,946**	**10,946**
Expenditures:			
Salaries			
Contractual	3,097	3,000	3,000
Licenses & Fees	3,000	1,000	1,500
Maintenance	2,999	2,000	1,446
Transfer to General Fund		2,000	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,096**	**8,000**	**10,946**
Unencumbered Cash Balance Dec 31	446	946	0
2024/2025/2026 Budget Authority Amount	14,446	9,548	10,946

CPA Summary

City of Alton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,144	20,601	16,101
Receipts:			
Charges to Customers	7,118	7,500	7,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,118**	**7,500**	**7,500**
Resources Available:	**25,262**	**28,101**	**23,601**
Expenditures:			
Landfill Fees	4,661	5,000	5,000
Contractual			601
Commodities			
Transfer to Water Utilities		2,000	4,000
Transfer to General Fund		5,000	14,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,661**	**12,000**	**23,601**
Unencumbered Cash Balance Dec 31	20,601	16,101	0
2024/2025/2026 Budget Authority Amount	19,177	24,144	23,601

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Alton
will meet on August 13, 2025 at 6:45 pm at Alton City Office 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 Alton City Office and will be available at this hearing.

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 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	Estimate Tax Rate*
General	64,807	65.331	69,791	62.179	81,215	46,232	52.947
Special Highway			10,000		12,194		
Capital Reserve					1,128		
Water Utilities	14,433		15,500		18,458		
Sewer Utilities	9,096		8,000		10,946		
Solid Waste	4,661		12,000		23,601		
Totals	92,997	65.331	115,291	62.179	147,542	46,232	52.947
						*Revenue Neutral Rate***	*52.947*
Less: Transfers	0		9,000		23,000		
Net Expenditure	92,997		106,291		124,542		
Total Tax Levied	46,232		46,232		xxxxxxxxxxxxxxxxx		
Assessed Valuation	707,641		743,527		873,183		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	31,500	25,613	19,547
Lease Purchase Principal	0	0	0
Total	31,500	25,613	19,547

*Tax rates are expressed in mills

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

Julie Peterson
City Official Title: City Clerk

(Published Thursday, July 24, 2025 in the Osborne County Farmer)

2026

NOTICE OF BUDGET HEARING

The governing body of

City of Alton

will meet on August 13, 2025 at 6:45 pm at Alton City Office 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 Alton City Office and will be available at this hearing.

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 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	Estimate Tax Rate*
General	64,807	65.331	69,791	62.179	81,215	46,232	52.947
Special Highway			10,000		12,194		
Capital Reserve					1,128		
Water Utilities	14,433		15,500		18,458		
Sewer Utilities	9,096		8,000		10,946		
Solid Waste	4,661		12,000		23,601		
Totals	92,997	65.331	115,291	62.179	147,542	46,232	52.947
						*Revenue Neutral Rate***	*52.947*
Less: Transfers	0		9,000		23,000		
Net Expenditure	92,997		106,291		124,542		
Total Tax Levied	46,232		46,232		xxxxxxxxxxxxxxxxx		
Assessed Valuation	707,641		743,527		873,183		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	31,500	25,613	19,547
Lease Purchase Principal	0	0	0
Total	31,500	25,613	19,547

*Tax rates are expressed in mills

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

Julie Peterson

City Official Title: City Clerk