State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
Vista Del Lago Improvement District

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted 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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-2765	5	30,466	655	3.073
Debt Service	10-113				
Totals		xxxxxxxxx	30,466	655	3,073
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

213,172

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate 3.074

Assisted by:
Morris County Clerk
Chelsey Schmidt
Address:
501 West Main Street
Council Grove, KS 66846
Email:
cschmidt@morriscountyks.org

KEITH A. WESSEL

Attest: October 23, 2025
County Clerk

Governing Body

COUNTY CLERK SEAL MORRIS COUNTY, KANSAS

CPA Summary

Vista Del Lago Improvement District
Morris 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	655	134	2	0	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	655	134	2	0	0	0

County Treas Motor Vehicle Estimate 134

County Treas Recreational Vehicle Estimate 2

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.20458

RVT Factor 0.00305

16/20M Factor 0.00000

Comm Veh Facto 0.00000

Watercraft Facto 0.00000

2026

Vista Del Lago Improvement District
Morris 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
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 fund.

Vista Del Lago Improvement District
Morris 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:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
NONE										
Total Revenue				0			0	0	0	0
Other:										
NONE										
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
NONE							
			Total	**0**	**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	33,898	30,199	29,675
Receipts:			
Ad Valorem Tax	672	655	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	161	88	134
Recreational Vehicle Tax	3	3	2
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
Special Road Assessments			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**836**	**746**	**136**
Resources Available:	**34,734**	**30,945**	**29,811**
Expenditures:			
Road Work/Maintenance/Snow Removal	4,275	1,000	5,000
RNR & Budget Publication	60	70	70
Operations/Entrance Light/Utilities	200	200	200
Cash Forward (2026 column)			25,196
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**4,535**	**1,270**	**30,466**
Unencumbered Cash Balance Dec 31	30,199	29,675	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	30,855	30,130	30,466
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,466
		Tax Required	655
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	655

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of

Vista Del Lago Improvement District

Morris County

will meet on August 11th, 2025 at 4:00PM at Morris County Courthouse, 501 West Main Street, Council Grove for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at Morris County Clerk's 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 2024		Current Year Estimate for 202		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	4,535	3.450	1,270	3.212	30,466	655	3.073
Debt Service							
Totals	4,535	3.450	1,270	3.212	30,466	655	3.073
						*Revenue Neutral Rate***	*3.074*
Less: Transfers	0		0		0		
Net Expenditures	4,535		1,270		30,466		
Total Tax Levied	655		655		xxxxxxxxxxxxxxx		
Assessed Valuation	189,863		203,957		213,172		

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*

Kenley Hickman

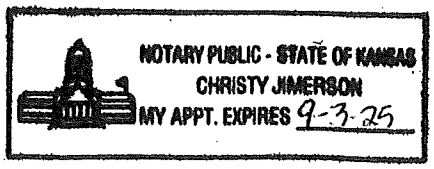
AFFIDAVIT OF

State of Kansas, ss.
Morris County

JAN SCIACCA, being first duly sworn, D
of the Council Grove Republican, a daily I
and published in and of general circulation
paid circulation on a daily basis in Morris
is not a trade, religious or fraternal public

Said newspaper is a daily published at le
published continuously and uninterrupted
more than five years prior to the first publi
ted at the post office of Council Grove in
That the attached notice is a true copy the
entire issue of said newspaper for one tin
aforesaid on the 14th day of July, 2025.

Subscribed and sworn to before me this _



NOTICE OF BUDGET HEARING

2026

The governing body of
Vista Del Lago Improvement District
Morris County
will meet on August 11th, 2025 at 4:00PM at Morris County Courthouse, 501 West Main Street, Council Grove for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
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BUDGET SUMMARY

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	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	4,535	3.450	1,270	3.212	30,466	655	3.073
Debt Service							
Totals	4,535	3.450	1,270	3.212	30,466	655	3.073
						*Revenue Neutral Rate**	*3.074*
Less: Transfers	0		0		0		
Net Expenditures	4,535		1,270		30,466		
Total Tax Levied	655		655		xxxxxxxxxxxxxxxxx		
Assessed Valuation	189,863		203,957		213,172		

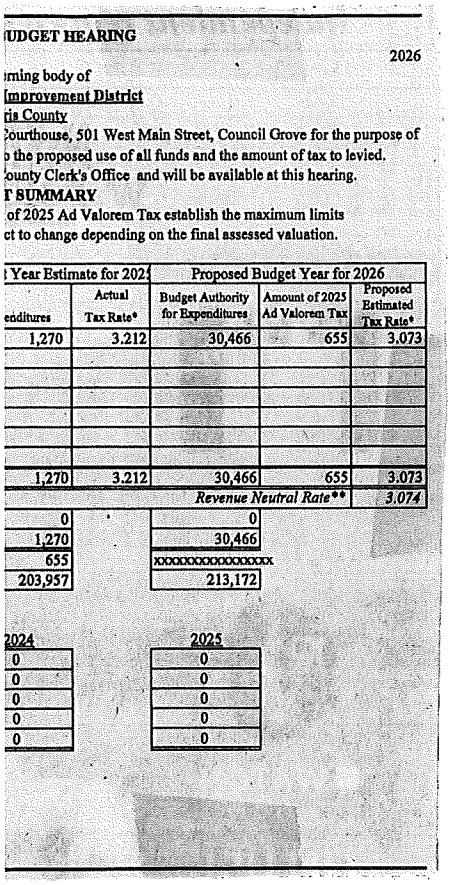
Outstanding Indebtedness, Jan 1,

	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*

Kenley Hickman

FILED
JUL 15 2025
Morris County Clerk
Council Grove, KS 66846



UDGET HEARING

2026

ming body of
Improvement District
ris County
Courthouse, 501 West Main Street, Council Grove for the purpose of
o the proposed use of all funds and the amount of tax to levied.
ounty Clerk's Office and will be available at this hearing.
T SUMMARY
of 2025 Ad Valorem Tax establish the maximum limits
ct to change depending on the final assessed valuation.

Year Estimate for 2025		Proposed Budget Year for 2026		
enditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
1,270	3.212	30,466	655	3.073
1,270	3.212	30,466	655	3.073
			Revenue Neutral Rate**	3.074
0		0		
1,270		30,466		
655		xxxxxxxxxxxxxxxx		
203,957		213,172		

2024	2025
0	0
0	0
0	0
0	0
0	0

AFFIDAVIT OF PUBLICATION

State of Kansas, }
Morris County } ss.

JAN SCIACCA, being first duly sworn, Deposes and says: That she is an employee of the Council Grove Republican, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Morris County, Kansas, with a general paid circulation on a daily basis in Morris County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year, has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Council Grove in said County as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 14th day of July, 2025.

Jan Sciacca

Subscribed and sworn to before me this 14th day of July, 2025

Christy Jimerson

NOTARY PUBLIC - STATE OF KANSAS
CHRISTY JIMERSON
MY APPT. EXPIRES 9-3-25

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF VISTA DEL LAGO IMPROVEMENT DISTRICT, HEREBY NOTIFIES THE MORRIS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

__X__ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 1st, 2025.

(Seal)

Clerk or Officer of Governing Body