2026

CERTIFICATE

To the Clerk of Wabaunsee County, State of Kansas

We, the undersigned, officers of

City of Alma

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 Amounts(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)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	591,285	180.770	22.138
Debt Service	10-113				
Library	12-1220	7			
Employee Benefits		8	268,943		
		8			
Special Highway		9	85,000		
Special Parks & Rec		9	33,544		
City Sales Tax Project		10	312,000		
2012 Water Bond & Int		10	143,013		
2013 Collection System Bond		11	118,999		
Sewer Reno Loan 2011		11	307,851		
Electric Utility		12	1,880,000		
Gas Utility		12	1,006,020		
Water Utility		13	521,663		
Sewer Utility		13	341,689		
Kansas Water Rights		14	74,518		
		14			
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Totals for City		xxxxxx	5,684,525	180.770	
Recreation	12-1927	7	16,551	10.555	1.293
Totals Including Recreation		xxxxxx	5,701,076	191.325	
Budget Hearing Notice		18			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					8,451,337
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

TIF = 285,719

City Revenue Neutral Rate	22.729
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Varney & Associates, CPAs, LLC

Address:
1501 Poyntz Ave
Manhattan, KS 66502
Email:
aswartz@varney.com

Attest: October 17, 2025
County Clerk

Governing Body

CPA Summary:

City of Alma 2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	185,992	25,885	532	90	738	163
Debt Service						
Library						
Employee Benefits						
Recreation	10,557	1,469	30	5	42	9
TOTAL	185,992	25,885	532	90	738	163

County Treas Motor Vehicle Estimate	25,885				
County Treas Recreational Vehicle Estimate		532			
County Treas 16/20M Vehicle Estimate			90		
County Treas Commercial Vehicle Tax Estimate				738	
County Treas Watercraft Tax Estimate					163

Motor Vehicle Factor	0.13917				
Recreational Vehicle Factor		0.00286			
16/20M Vehicle Factor			0.00048		
Commercial Vehicle Factor				0.00397	
Watercraft Factor					0.00088

City of Alma

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 Fund	Equipment Reserve Fund	26,000	26,000	26,000	KSA 12-1,117
General Fund	Special Parks & Recreation Fund	4,500	4,500	4,500	Home Rule
General Fund	Capital Improvement Fund	5,100	3,000	3,000	KSA 12-1,118
Electric Utility Fund	General Fund	90,325	90,325	75,000	KSA 12-825d
Electric Utility Fund	Electric Reserve Fund	36,000	36,000	36,000	KSA 12-825d
Electric Utility Fund	Kansas Water Rights Fund	18,690	-	-	KSA 12-825d
Electric Utility Fund	Equipment Reserve Fund	-	5,000	5,000	KSA 12-825d
Electric Reserve Fund	Electric Utility Fund	-	10,000	10,000	KSA 12-825d
Gas Utility Fund	Gas Reserve Fund	36,000	36,000	36,000	KSA 12-825d
Gas Utility Fund	2023 Gas Line Bond	48,000	-	-	KSA 12-825d
Gas Utility Fund	GO Bond Fund	70,857	73,020	73,020	KSA 12-825d
Gas Utility Fund	General Fund	-	-	20,000	KSA 12-825d
Water Utility Fund	Water Reserve Fund	14,400	30,000	30,000	KSA 12-825d
Water Utility Fund	2012 Water Bond Fund	59,605	60,000	60,000	KSA 12-825d
Water Utility Fund	Kansas Water Rights Fund	13,350	32,040	32,040	KSA 12-825d
Water Utility Fund	General Fund	-	-	6,000	KSA 12-825d
Sewer Utility Fund	Sewer Reserve Fund	14,400	15,000	15,000	KSA 12-825d
Sewer Utility Fund	2013 Collection System Bond Fund	59,940	59,940	59,940	KSA 12-825d
Sewer Utility Fund	Sewer Renovation Loan Fund	97,804	125,000	125,000	KSA 12-825d
Gas Utility Fund	Equipment Reserve Fund	25,000	-	-	KSA 12-825d
Water Reserve Fund	Water Utility Fund	10,803	-	-	KSA 12-825d
Gas Reserve Fund	Gas Utility Fund	-	50,000	50,000	KSA 12-825d
Sewer Reserve Fund	Sewer Utility Fund	-	20,000	20,000	KSA 12-825d
General Fund	Employee Benefits Fund	22,524	36,500	36,500	KSA 12-16,102
Electric Utility Fund	Employee Benefits Fund	117,551	120,000	120,000	KSA 12-16,102
Gas Utility Fund	Employee Benefits Fund	47,006	42,000	42,000	KSA 12-16,102
Water Utility Fund	Employee Benefits Fund	35,272	40,000	40,000	KSA 12-16,102
Sewer Utility Fund	Employee Benefits Fund	11,780	20,000	20,000	KSA 12-16,102
	Totals	864,907	934,325	945,000	
	Adjustments				
	Adjusted Totals	864,907	934,325	945,000	

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

City of Alma

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 2013	9/27/2013	9/27/2053	2.75	1,443,000	1,187,316	9/27	9/27	32,651	27,279	31,901	28,029
Series 2019	12/19/2019	4/15/2047	2.00	2,310,000	2,015,000	4/15 & 10/15	4/15 & 10/15	57,762	65,000	56,414	65,000
Series 2021-A	2/24/2021	8/1/2041	2.00	1,090,000	905,000	2/1 & 8/1	2/1 & 8/1	16,075	45,000	15,750	45,000
Series 2021-B	8/12/2021	8/1/2041	2.20	1,240,000	1,075,000	2/1 & 8/1	2/1 & 8/1	17,718	55,000	17,333	55,000
Series 2023-B	1/26/2023	1/26/2063	2.13	1,173,700	1,154,779	1/26	1/26	24,539	19,323	24,128	19,734
Total G.O. Bonds					**6,337,095**			**148,745**	**211,602**	**145,526**	**212,763**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Utility Low Interest Loan	7/1/2021	3/1/2031	0.25	501,450	72,229	Monthly	Monthly	1,803	72,229	-	-
Kansas Water Rights	3/1/2016	6/1/2031	Variable	411,763	153,674	6/30	6/30	6,978	23,021	1,511	26,131
Total Other					**225,903**			**8,781**	**95,250**	**1,511**	**26,131**
Total Indebtedness					**6,562,998**			**157,526**	**306,852**	**147,037**	**238,894**

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
				Totals	**0**	**0**	**0**

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

City of Alma 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	75,976	95,161	62,929
Receipts:			
Ad Valorem Tax	187,974	185,992	xxxxxxxxxxxxxxxxxx
Delinquent Tax	326		
Motor Vehicle Tax	29,836	25,555	25,885
Recreational Vehicle Tax	571	342	532
16/20M Vehicle Tax	216	223	90
Commercial Vehicle Tax	867	1,343	738
Watercraft Tax	-	163	163
Gross Earning (Intangible) Tax			0
Delinquent RE Tax	812		
Local Sales Tax	71,119	70,000	72,000
Local Alcoholic Liquor	1,605	3,663	2,420
Highway Connecting Links	8,496	6,500	7,000
Licenses and Permits	3,153	3,500	3,500
Franchise Fees	4,123	2,500	3,500
Swimming Pool Receipts	15,893	16,000	16,000
Refuse Collection	94,699	86,000	94,000
Fines and Fees	1,701	2,500	1,800
Community Center	3,350	1,000	2,500
Reimbursed Expenses	25,613	6,000	9,000
Fish & Game Reimbursement	1,545	200	1,000
Neighborhood Revitalization	-	-	-
Transfer from Electric Utility Fund	90,325	90,325	75.000
Transfer from Gas Utility Fund	-	-	20,000
Transfer from Water Utility Fund	-	-	6,000
Donations	4,477	-	-
In Lieu of Taxes (IRB)			
Interest on Idle Funds	10,111	7,500	7,500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**556,812**	**509,306**	**348,628**
Resources Available:	**632,788**	**604,467**	**411,557**

FUND PAGE - GENERAL

Adopted Budget. General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	632,788	604,467	411,557
Expenditures:			
General and Administrative	203,795	175,238	209,196
Highway Department	131,478	148,650	145,748
Street Lighting	10,040	11,000	11,000
Parks and Cemetery	1,800	2,000	2,000
Marshall	94,851	106,500	108,847
Swimming Pool	56,719	61,000	59,152
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	498,683	504,388	535,943
July 4th Celebration Fund	6,477	5,000	6,000
Community Building	11,082	12,000	13,000
Transfer to Capital Improvement Fund	5,100	3,000	5,100
Transfer to Equipment Reserve	9,000	9,000	9,000
Transfer to Special Parks & Recreation Fund	4,500	4,500	4,500
Fish and Game	1,900	3,000	4,500
Cash Reserve (2026 column)			12,492
Miscellaneous	885	650	750
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**537,627**	**541,538**	**591,285**
Unencumbered Cash Balance Dec 31	95,161	62,929	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	538,885	541,538	591,285
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	591,285
		Tax Required	179,728
	Delinquent Comp Rate:	0.6%	1,042
		Amount of 2025 Ad Valorem Tax	180,770

CPA Summary

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General and Administrative			
Personnel Services	70,940	57,000	75,196
Contractual	14,220	26,000	15,000
Commodities	25,933	12,238	26,000
Refuse Collection	92,702	80,000	93,000
Total	**203,795**	**175,238**	**209,196**
Highway Department			
Personnel Services	17,687	20,000	18,748
Contractual	92,028	1,000	2,000
Commodities	0	102,650	100,000
Employee Benefits	11,763	15,000	15,000
Transfer to Equipment Reserve	10,000	10,000	10,000
Total	**131,478**	**148,650**	**145,748**
Street Lighting			
Contractual	10,040	11,000	11,000
Total	**10,040**	**11,000**	**11,000**
Parks and Cemetery			
Personnel Services	1,800	2,000	2,000
Total	**1,800**	**2,000**	**2,000**
Marshall			
Personnel Services	52,686	52,000	55,847
Contractual	9,025	12,000	9,500
Commodities	15,379	14,000	15,000
Employee Benefits Reimbursement	10,761	21,500	21,500
Transfer to Equipment Reserve	7,000	7,000	7,000
Total	**94,851**	**106,500**	**108,847**
Swimming Pool			
Personnel Services	40,709	45,000	43,152
Contractual	11,867	4,000	11,000
Commodities	3,989	12,000	5,000
Sales Tax Paid	154	-	-
Total	**56,719**	**61,000**	**59,152**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Page 1 - Total	**498,683**	**504,388**	**535,943**

City of Alma 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

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	xxxxxxxxxxxxxxxxx
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% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.6%	0
		Amount of -1 Ad Valorem Tax	0

Adopted Budget Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,000	10,000	4,502
Receipts:			
Ad Valorem Tax	10,682	10,557	xxxxxxxxxxxxxxxxx
Delinquent Tax	47	25	-
Motor Vehicle Tax	1,223	1,453	1,469
Recreational Vehicle Tax	26	19	30
16/20M Vehicle Tax	-	13	5
Commercial Vehicle Tax	-	76	42
Watercraft Tax	-	9	9
Delinquent RE Tax	11	30	-
CV Fees	48	25	-
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,037	12,187	1,555
Resources Available:	22,037	22,187	6,057
Expenditures:			
Appropriation to Rec Commission	12,037	17,685	16,551
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,037	17,685	16,551
Unencumbered Cash Balance Dec 31	10,000	4,502	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	17,795	17,685	16,551
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,551
		Tax Required	10,494
	Delinquent Comp Rate:	0.6%	61
		Amount of 2025 Ad Valorem Tax	10,555

CPA Summary

City of Alma 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,251	5,443	10,443
Receipts			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfers from Other Funds	234,133	258,500	258,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**234,133**	**258,500**	**258,500**
Resources Available:	236,384	263,943	268,943
Expenditures:			
Social Security Remittances	35,747	40,000	47,500
KPERS Remittances	37,352	40,000	47,500
Unemployment Remittances	354	1,500	1,943
Insurance and Deferred Compensation	157,488	172,000	172,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**230,941**	**253,500**	**268,943**
Unencumbered Cash Balance Dec 31	5,443	10,443	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	266,500	263,500	268,943
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	268,943
		Tax Required	0
	Delinquent Comp Rate:	0.6%	0
		Amount of 2025 Ad Valorem Tax	0

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:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.6%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Alma 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	43,815	72,318	68,498
Receipts:			
State of Kansas Gas Tax	28,503	21,180	21,180
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**28,503**	**21,180**	**21,180**
Resources Available:	**72,318**	**93,498**	**89,678**
Expenditures:			
Commodities	-	25,000	65,000
Cash Reserve (2026 column)			20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**25,000**	**85,000**
Unencumbered Cash Balance Dec 31	72,318	68,498	4,678
2024/2025/2026 Budget Authority Amount:	25,000	61,045	85,000

Adopted Budget **Special Parks & Rec**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	30,895	38,619	24,724
Receipts:			
Liquor Tax	1,605	3,000	2,420
Miscellaneous	1,909	2,000	1,900
Transfer from General	4,500	4,500	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,014**	**9,500**	**8,820**
Resources Available:	**38,909**	**48,119**	**33,544**
Expenditures:			
Capital Outlay	290	23,395	20,000
Cash Reserve (2026 column)			13,544
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**290**	**23,395**	**33,544**
Unencumbered Cash Balance Dec 31	38,619	24,724	0
2024/2025/2026 Budget Authority Amount:	26,500	23,395	33,544

CPA Summary

City of Alma 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City Sales Tax Project**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	100,223	157,992	132,992
Receipts:			
Sales Tax Collections	182,538	175,000	180,000
Reimbursements	28,177	-	-
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**210,715**	**175,000**	**180,000**
Resources Available:	**310,938**	**332,992**	**312,992**
Expenditures:			
Commodities	152,946	200,000	250,000
Cash Reserve (2026 column)			62,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**152,946**	**200,000**	**312,000**
Unencumbered Cash Balance Dec 31	157,992	132,992	992
2024/2025/2026 Budget Authority Amount:	200,000	200,000	312,000

Adopted Budget **2012 Water Bond & Int**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	91,225	84,463	83,388
Receipts:			
Transfer from Water Utility	59,605	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**59,605**	**60,000**	**60,000**
Resources Available:	**150,830**	**144,463**	**143,388**
Expenditures:			
Principal Payments	50,000	45,000	45,000
Interest Payments	16,367	16,075	15,750
Cash Reserve (2026 column)			82,263
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**66,367**	**61,075**	**143,013**
Unencumbered Cash Balance Dec 31	84,463	83,388	375
2024/2025/2026 Budget Authority Amount:	66,500	72,100	143,013

CPA Summary

City of Alma 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **2013 Collection System Bond**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	58,948	59,049	59,059
Receipts:			
Transfer from Sewer Utility	59,940	59,940	59,940
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**59,940**	**59,940**	**59,940**
Resources Available:	**118,888**	**118,989**	118,999
Expenditures:			
Principal Payments	26,460	27,279	28,029
Interest Payments	33,379	32,651	31,901
Cash Reserve (2026 column)			59,069
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**59,839**	**59,930**	**118,999**
Unencumbered Cash Balance Dec 31	59,049	59,059	0
2024/2025/2026 Budget Authority Amount:	59,930	70,930	118,999

Adopted Budget **Sewer Reno Loan 2011**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	248,203	221,961	184,199
Receipts:			
Transfer from Sewer Utility	97,804	125,000	125,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**97,804**	**125,000**	**125,000**
Resources Available:	**346,007**	**346,961**	**309,199**
Expenditures:			
Principal Payments	65,000	65,000	65,000
Interest Payments	59,046	57,762	56,414
Additional Principal	-	40,000	40,000
Cash Reserve (2026 column)			146,437
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**124,046**	**162,762**	**307,851**
Unencumbered Cash Balance Dec 31	221,961	184,199	1,348
2024/2025/2026 Budget Authority Amount:	164,046	183,762	307,851

CPA Summary

City of Alma 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	60,098	42,928	119,603
Receipts			
Sales and Charges	1,701,383	1,800,000	1,800,000
Sales Tax	34,614	37,000	35,000
Penalties and Other	22,877	10,000	10,000
Transfer from Electric Reserve	-	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,758,874**	**1,857,000**	**1,855,000**
Resources Available:	**1,818,972**	**1,899,928**	**1,974,603**
Expenditures:			
Personnel Services	149,758	165,000	155,000
Commodities	69,954	80,000	75,000
Contractual	64,061	45,000	60,000
Energy Purchased	1,192,522	1,200,000	1,200,000
Sales Tax	37,183	39,000	39,000
Transfer to General	90,325	90,325	75,000
Transfer to Electric Reserve	36,000	36,000	36,000
Transfer to Employee Benefits	117,551	120,000	120,000
Capital Outlay	-	-	115,000
Transfer to Equipment Reserve	-	5,000	5,000
Transfer to Kansas Water Rights	18,690	-	-
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,776,044**	**1,780,325**	**1,880,000**
Unencumbered Cash Balance Dec 31	42,928	119,603	94,603
2024/2025/2026 Budget Authority Amount:	1,780,325	1,874,015	1,880,000

Adopted Budget Gas Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	215,155	385,726	358,174
Receipts.			
Sales and Charges	730,551	750,000	750,000
Sales Tax	21,173	25,000	25,000
Penalties and Other	373,079	7,500	7,500
Reimbursements	3,500	10,000	10,000
Transfer from Gas Reserve	-	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,128,303**	**842,500**	**842,500**
Resources Available:	**1,343,458**	**1,228,226**	**1,200,674**
Expenditures:			
Personnel Services	59,903	65,000	65,000
Commodities	218,817	45,000	65,000
Contractual	54,877	45,000	55,000
Energy Purchased	360,420	450,000	375,000
Sales Tax	23,799	30,000	25,000
Capital Outlay	438	10,000	250,000
Debt Service	12,615	74,032	-
Transfer to Employee Benefits	47,006	42,000	42,000
Transfer to Gas Reserve	36,000	36,000	36,000
Transfer to GO Bond	70,857	73,020	73,020
Transfer to Equipment Reserve	25,000	-	-
Transfer to 2023 Gas Line Bond	48,000	-	-
Transfer to General	-	-	20,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**957,732**	**870,052**	**1,006,020**
Unencumbered Cash Balance Dec 31	385,726	358,174	194,654
2024/2025/2026 Budget Authority Amount:	978,577	973,275	1,006,020

CPA Summary

City of Alma 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	93,095	168,281	164,741
Receipts:			
Sales and Charges	423,827	370,000	435,000
Sales Tax and Water Protection Fee	10,287	8,000	10,000
Reimbursements	8,002	-	7,500
Transfer from Water Reserve	10,803	-	-
Interest on Idle Funds	1,303	-	750
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**454,222**	**378,000**	**453,250**
Resources Available:	547,317	546,281	617,991
Expenditures:			
Personnel Services	44,927	45,000	47,623
Commodities	111,696	87,500	95,000
Contractual Services	45,296	35,000	50,000
Water Plan Fee	2,876	3,000	3,000
Water Sampling	4,719	6,000	5,000
Water Chemicals	38,193	30,000	35,000
Sales Tax	8,702	8,000	8,000
Capital Outlay	-	5,000	110,000
Transfer to Employee Benefits	35,272	40,000	40,000
Transfer to Water Reserve	14,400	30,000	30,000
Transfer to 2012 Water Bond	59,605	60,000	60,000
Transfer to Kansas Water Rights	13,350	32,040	32,040
Transfer to General	-	-	6,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**379,036**	**381,540**	**521,663**
Unencumbered Cash Balance Dec 31	168,281	164,741	96,328
2024/2025/2026 Budget Authority Amount:	379,040	431,850	521,663

Adopted Budget **Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,794	9,428	8,988
Receipts:			
User Fees	306,966	305,000	310,000
Transfer from Sewer Reserve	0	20,000	20,000
Miscellaneous Reimbursements	2,602	2,000	2,000
Interest on Idle Funds	1,304	-	750
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**310,872**	**327,000**	**332,750**
Resources Available:	320,666	336,428	341,738
Expenditures:			
Personnel Services	29,952	30,000	31,749
Commodities	65,600	45,000	52,500
Contractual Services	15,999	17,500	17,500
Capital Outlay	-	-	-
Transfer to Employee Benefits	11,780	15,000	20,000
Transfer to Sewer Reserve	14,400	15,000	15,000
Sewer Operations and Maintenance Cost	15,763	20,000	20,000
Transfer to Sewer Renovation Loan	97,804	125,000	125,000
Transfer to 2013 Collection System Bond	59,940	59,940	59,940
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**311,238**	**327,440**	**341,689**
Unencumbered Cash Balance Dec 31	9,428	8,988	49
2024/2025/2026 Budget Authority Amount:	344,940	334,940	341,689

CPA Summary

City of Alma 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Kansas Water Rights**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	47,157	49,197	42,478
Receipts:			
Transfer from Electric Utility	18,690	-	-
Transfer from Water Utility	13,350	32,040	32,040
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,040**	**32,040**	**32,040**
Resources Available:	**79,197**	**81,237**	**74,518**
Expenditures:			
Principal Payments	22,443	25,159	25,000
Interest Payments	7,557	2,600	2,500
Cash Reserve (2026 column)		10,000	47,018
Miscellaneous		1,000	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**30,000**	**38,759**	**74,518**
Unencumbered Cash Balance Dec 31	49,197	42,478	0
2024/2025/2026 Budget Authority Amount:	28,107	38,759	74,518

See Tab A

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

City of Alma

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 Fund		**Equipment Reserve Fund**		**Klink Fund**		**Perpetual Care Fund**		**Water Reserve Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,936	Cash Balance Jan 1	141,759	Cash Balance Jan 1	57,250	Cash Balance Jan 1	30,364	Cash Balance Jan 1	95,647	326,956
Receipts:		Receipts:		Receipts:		Receipts		Receipts:		
Reimbursements	-	Reimbursements	-			Sale of Lots	1,025	Transfers In	14,400	
Miscellaneous	70,801	Transfers In	51,000							
Transfers In	5,100	Sale of Equipment	58,360							
Total Receipts	75,901	Total Receipts	109,360	Total Receipts	0	Total Receipts	1,025	Total Receipts	14,400	200,686
Resources Available:	77,837	Resources Available:	251,119	Resources Available:	57,250	Resources Available:	31,389	Resources Available:	110,047	527,642
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	96,909	Commodities	16,011			Commodities	12,438	Capital Outlay	-	
		Capital Outlay	157,718					Transfer to Water Utility	10,803	
Total Expenditures	96,909	Total Expenditures	173,729	Total Expenditures	0	Total Expenditures	12,438	Total Expenditures	10,803	293,879
Cash Balance Dec 31	-19,072	Cash Balance Dec 31	77,390	Cash Balance Dec 31	57,250	Cash Balance Dec 31	18,951	Cash Balance Dec 31	99,244	233,763 **
										233,763 **

See Tab B

**Note: These two block figures should agree.

CPA Summary

City of Alma

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:		
Sewer Reserve Fund		**Gas Reserve Fund**		**Electric Reserve Fund**		**Bond Fund**		**Gasline Phase I Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	57,206	Cash Balance Jan 1	239,218	Cash Balance Jan 1	142,064	Cash Balance Jan 1	4,321	Cash Balance Jan 1	9,547	452,356
Receipts:		Receipts		Receipts:		Receipts		Receipts		
Transfers In	14,400	Transfers In	36,000	Transfers In	36,000	Taxes and Shared Rev en	460			
Total Receipts	14,400	Total Receipts	36,000	Total Receipts	36,000	Total Receipts	460	Total Receipts	0	86,860
Resources Available:	71,606	Resources Available:	275,218	Resources Available:	178,064	Resources Available:	4,781	Resources Available:	9,547	539,216
Expenditures:		Expenditures:		Expenditures		Expenditures:		Expenditures:		
				Capital Outlay	18,814					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	18,814	Total Expenditures	0	Total Expenditures	0	18,814
Cash Balance Dec 31	71,606	Cash Balance Dec 31	275,218	Cash Balance Dec 31	159,250	Cash Balance Dec 31	4,781	Cash Balance Dec 31	9,547	520,402 **
										520,402 **

**Note: These two block figures should agree.

CPA Summary

City of Alma

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Community Center Deposit Fund		**GO Bonds Fund**		**Gasline Phase II Fund**		**2023 Gasline Bond**		**PHMSA Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,195	Cash Balance Jan 1	79,574	Cash Balance Jan 1	89,598	Cash Balance Jan 1	37,964	Cash Balance Jan 1	-19,786	188,545
Receipts:		Receipts:		Receipts:		Receipts:		Receipts		
Miscellaneous	4,050	Reimbursements	-	Temp Financing	-	Transfers In	48,000	Reimbursements	-	
		Transfers In	70,857			Temp Financing	-			
Total Receipts	4,050	Total Receipts	70,857	Total Receipts	0	Total Receipts	48,000	Total Receipts	0	122,907
Resources Available:	5,245	Resources Available:	150,431	Resources Available:	89,598	Resources Available:	85,964	Resources Available:	-19,786	311,452
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Deposit Refunds	4,100	Principal	55,000	Capital Outlay	-	Capital Outlay	38,244	Capital Outlay	19,786	
		Interest	18,020	Construction	-	Debt Service	49,480			
Total Expenditures	4,100	Total Expenditures	73,020	Total Expenditures	0	Total Expenditures	87,724	Total Expenditures	19,786	184,630
Cash Balance Dec 31	1,145	Cash Balance Dec 31	77,411	Cash Balance Dec 31	89,598	Cash Balance Dec 31	-1,760	Cash Balance Dec 31	-39,572	126,822 **
							See Tab B		See Tab B	126,822 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2026

The governing body of

City of Alma

will meet on August 19, 2025 at 5:45 PM at City Hall 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 Hall 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	537,627	27.099	541,538	24.308	591,285	180,770	22.153
Debt Service							
Library							
Employee Benefits	230,941		253,500		268,943		
Special Highway			25,000		85,000		
Special Parks & Rec	290		23,395		33,544		
City Sales Tax Project	152,946		200,000		312,000		
2012 Water Bond & Int	66,367		61,075		143,013		
2013 Collection System Bond	59,839		59,930		118,999		
Sewer Reno Loan 2011	124,046		162,762		307,851		
Electric Utility	1,776,044		1,780,325		1,880,000		
Gas Utility	957,732		870,052		1,006,020		
Water Utility	379,036		381,540		521,663		
Sewer Utility	311,238		327,440		341,689		
Kansas Water Rights	30,000		38,759		74,518		
Non-Budgeted Funds-A	293,879						
Non-Budgeted Funds-B	18,814						
Non-Budgeted Funds-C	184,630						
Totals for City	5,123,429	27.099	4,725,316	24.308	5,684,525	180,770	22.153
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*22.729*
Recreation	12,037	1.540	17,685	1.380	16,551	10,555	1.293
Totals Includes Recreation	5,135,466	28.639	4,743,001	25.688	5,701,076	191,325	23.446
Less: Transfers	864,907		934,325		945,000		
Net Expenditure	4,270,559		3,808,676		4,756,076		
Total Tax Levied	190,444		185,992		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,109,541		7,109,541		8,160,060		

Outstanding Indebtedness,

January 1,	2023	2024	2025
G.O. Bonds	6,743,317	6,552,476	6,337,095
Revenue Bonds	0	0	0
Other	296,571	258,775	225,903
Lease Purchase Principal	802	0	0
Total	7,040,690	6,811,251	6,562,998

*Tax rates are expressed in mills

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

Sherry Smith

City Official Title: City Clerk

Published in the Wabaunsee County Signal-Enterprise, Thursday, July 31, 2025.

NOTICE OF BUDGET HEARING

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City of Alma

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BUDGET SUMMARY

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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		
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Debt Service							
Library							
Employee Benefits	230,941		253,500		268,943		
Special Highway			25,000		85,000		
Special Parks & Rec	290		23,395		33,544		
City Sales Tax Project	152,946		200,000		312,000		
2012 Water Bond & Int	66,367		61,075		143,013		
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Sewer Reno Loan 2011	124,046		162,762		307,851		
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Gas Utility	957,732		870,052		1,006,020		
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Non-Budgeted Funds-B	18,814						
Non-Budgeted Funds-C	184,630						
Totals for City	5,123,429	27.099	4,725,316	24.308	5,684,525	180,770	22.153
*City Revenue Neutral Rate (excluding Recreation Commission)***							22.729
Recreation	12,037	1.540	17,685	1.380	16,551	10,555	1.293
Totals Includes Recreation	5,135,466	28.639	4,743,001	25.688	5,701,076	191,325	23.446
Less: Transfers	864,907		934,325		945,000		
Net Expenditure	4,270,559		3,808,676		4,756,076		
Total Tax Levied	190,444		185,992		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,109,541		7,109,541		8,160,060		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	6,743,317	6,552,476	6,337,095
Revenue Bonds	0	0	0
Other	296,571	258,775	225,903
Lease Purchase Principal	802	0	0
Total	7,040,690	6,811,251	6,562,998

*Tax rates are expressed in mills

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

Sherry Smith

City Official Title: City Clerk



"A Cha

I knew it was going to ra
headed out, and there was a
precisely the hour I planned to
"It's going to rain," I told my
"Not till later," he said. "Goo
"Hmmm."

I wondered if I should brin
was hot. I had a mile and a ha
forward to carrying an umbre
wide-brimmed sun hat would d

I reached up into the coat
hat I'd forgotten all about. It
sister-in-law Shelley, who had

I headed out. There was
church which holds a meditati
maintain concentration for a
being in a darkened room wi
a few other folks in prayer a
sat down in my usual place. It

I need to do these things
with a bit of anxiety, long bef
just like the sound of the re
persistent that I don't notice
xious," I'll realize. Now I lool
a break, and meditation is one

The hour passed. I opened
only by candles and the win
darker than it should be. Ther
my watch. 7:00 exactly.

I walked to the door. The
not a squall or an outburst.
sign of weakness in any directi
"Hmmm."

I could have called Peter. H
I could have called an Uber
even have waited near the do
were driving in my direction.

Instead, I stepped out into t

My first thought was how
only lasted for a minute bec
a person could be, except for
face shielded by the blue h
accomplished nothing. I had a

I realized the rain was not
realized that I had two choices
the rain, and — without giving

And I was filled with unrea

I laughed, and I sang, an
way home. Stepping into my
and discovered my hair had tu

And I wondered why it
the rain.

To see photos, check out C
CarrieClasson.com.