2026

CERTIFICATE

To the Clerk of Wabaunsee County, State of Kansas
We, the undersigned, officers of
City of Alta Vista
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.

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 Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	394,667	141,457	56.464
Debt Service	10-113				
Library	12-1220				
Special Highway		7	25,871		
Special Parks & Recreation		7	3,646		
Water		8	247,595		
Sewer		8	263,785		
Refuse		9	85,218		
Gas		9	66,795		
Non-Budgeted Funds		10			
Totals		xxxxxx	1,087,577	141,457	56.464
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			2,505,286
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	54.441
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Cindy Jensen, CPA

Address:
218 W Main
Council Grove, KS 66846
Email:

Date Attested: 9/1 2025

WABAUNSEE COUNTY SEAL STATE OF KANSAS

County Clerk

Governing Body

No assurance is provided.

City of Alta Vista

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	136,300	22,252	432	70	110	414
Debt Service						
Library						
TOTAL	136,300	22,252	432	70	110	414

County Treas Motor Vehicle Estimate 22,252

County Treas Recreational Vehicle Estimate 432

County Treas 16/20M Vehicle Estimate 70

County Treas Commercial Vehicle Tax Estimate 110

County Treas Watercraft Tax Estimate 414

Motor Vehicle Factor 0.16326

Recreational Vehicle Factor 0.00317

16/20 Vehicle Factor 0.00051

Commercial Vehicle Factor 0.00081

Watercraft Factor 0.00304

City of Alta Vista 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 Res	-	29,198	5,000	12-1,117
General	CIP Reserve	20,000	5,000	5,000	12-,1118
Gas	CIP Reserve	50,000	50,000	50,000	12-925d
	Totals	70,000	84,198	60,000	
	Adjustments*				
	Adjusted Totals	70,000	84,198	60,000	

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

City of Alta Vista

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:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Alta Vista

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
None							
				Totals	**0**	**0**	**0**

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

City of Alta Vista 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	214,311	233,055	184,832
Receipts:			
Ad Valorem Tax	124,654	136,300	xxxxxxxxxxxxxxxx
Delinquent Tax	4,027		
Motor Vehicle Tax	21,037	18,185	22,252
Recreational Vehicle Tax	455	375	432
16/20M Vehicle Tax	108	105	70
Commercial Vehicle Tax	109	205	110
Watercraft Tax		340	414
Gross Earning (Intangible) Tax			0
Sales & Use Tax	36,069	33,000	33,000
Franchise Tax	28,924	33,000	3,300
Licenses & Permits	1,034	700	800
In Lieu of Tax (IRB)			
Interest on Idle Funds	12,693	7,000	8,000
Neighborhood Revitalization Rebate			0
Miscellaneous	17,230		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**246,340**	**229,210**	**68,378**
Resources Available:	**460,651**	**462,265**	**253,210**
Expenditures:			
General Administrative			
Personal Services	35,542	37,500	38,000
Commodities	9,351	25,000	20,000
Contractual	41,425	41,000	43,000
Capital outlay	0	0	
Fire			
Contractual	4,849	10,500	10,500
Commodities	1,776	5,000	5,000
Capital outlay	0	5,000	5,000
Public Safety			
Contractual	15,864	20,000	20,000
Commodities	262	300	400
Parks			
Contractual	3,945	5,000	5,000
Commodities	125	2,000	2,000
Capital outlay	0	1,000	1,000
Streets			
Personal Services	36,559	38,000	40,000
Contractual	25,841	15,000	15,000
Commodities	32,057	37,935	40,000
Transfer to Equipment Reserve	0	29,198	5,000
Transfer to Capital Imp Res	20,000	5,000	5,000
Cash Reserve (2026 column)			139,767
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**227,596**	**277,433**	**394,667**
Unencumbered Cash Balance Dec 31	233,055	184,832	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	388,431	423,157	394,667
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	394,667
		Tax Required	141,457
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**141,457**

No assurance is provided.

City of Alta Vista 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	77,654	2,851	14,361
Receipts:			
State of Kansas Gas Tax	11,199	11,510	11,510
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,199**	**11,510**	**11,510**
Resources Available:	**88,853**	**14,361**	**25,871**
Expenditures:			
Street Repair and Maint	86,002	0	25,871
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**86,002**	**0**	**25,871**
Unencumbered Cash Balance Dec 31	2,851	14,361	0
2024/2025/2026 Budget Authority Amount	89,410	100,604	25,871

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,646	3,646	3,646
Receipts:			
Liquor tax	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**3,646**	**3,646**	**3,646**
Expenditures:			
Parks & recreation			3,646
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**3,646**
Unencumbered Cash Balance Dec 31	3,646	3,646	0
2024/2025/2026 Budget Authority Amount	3,646	4,146	3,646

No assurance is provided.

City of Alta Vista 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	188,717	180,095	145,595
Receipts:			
Charges to Customers	99,384	102,000	102,000
Interest on Idle Funds			
Miscellaneous	2,667		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**102,051**	**102,000**	**102,000**
Resources Available:	**290,768**	**282,095**	**247,595**
Expenditures:			
Personal Services	28,844	31,500	34,000
Commodities	9,411	13,000	10,000
Water purchases	33,598	50,000	50,000
Contractual	38,820	37,000	37,000
Capital Outlay	0	5,000	5,000
Cash Reserve (2026 column)			111,595
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**110,673**	**136,500**	**247,595**
Unencumbered Cash Balance Dec 31	180,095	145,595	0
2024/2025/2026 Budget Authority Amoun	275,652	264,217	247,595

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	103,351	129,785	161,785
Receipts:			
Charges to Customers	99,246	102,000	102,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**99,246**	**102,000**	**102,000**
Resources Available:	**202,597**	**231,785**	**263,785**
Expenditures:			
Personal Services	8,536	10,000	11,000
Commodities	27,174	30,000	30,000
Contractual	37,102	30,000	40,000
Cash Reserve (2026 column)			182,785
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**72,812**	**70,000**	**263,785**
Unencumbered Cash Balance Dec 31	129,785	161,785	0
2024/2025/2026 Budget Authority Amoun	214,907	239,351	263,785

No assurance is provided.

City of Alta Vista 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	27,414	26,818	23,218
Receipts:			
Customer receipts	57,974	52,000	62,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**57,974**	**52,000**	**62,000**
Resources Available:	**85,388**	**78,818**	**85,218**
Expenditures:			
Personal Services	492	600	600
Contractual	58,078	55,000	62,000
Cash Reserve (2026 column)			22,618
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**58,570**	**55,600**	**85,218**
Unencumbered Cash Balance Dec 31	26,818	23,218	0
2024/2025/2026 Budget Authority Amoun	80,601	78,814	85,218

Adopted Budget **Gas**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	166,795	116,795	66,795
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**166,795**	**116,795**	**66,795**
Expenditures:			
Transfer to CIP reserve	50,000	50,000	50,000
Cash Reserve (2026 column)			16,795
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**50,000**	**50,000**	**66,795**
Unencumbered Cash Balance Dec 31	116,795	66,795	0
2024/2025/2026 Budget Authority Amoun	116,795	116,795	66,795

No assurance is provided.

City of Alta Vista

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**CIP Reserve**		**Sewer Reserve**		**ARPA**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	18,158	Cash Balance Jan 1	147,852	Cash Balance Jan 1	60,000	Cash Balance Jan 1	23,750	Cash Balance Jan 1		249,760
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfers in	70,000							
Total Receipts	0	Total Receipts	70,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	70,000
Resources Available:	18,158	Resources Available:	217,852	Resources Available:	60,000	Resources Available:	23,750	Resources Available:	0	319,760
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	8,500	CIP projects	147,852							
Total Expenditures	8,500	Total Expenditures	147,852	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	156,352
Cash Balance Dec 31	9,658	Cash Balance Dec 31	70,000	Cash Balance Dec 31	60,000	Cash Balance Dec 31	23,750	Cash Balance Dec 31	0	163,408 **
										163,408 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Alta Vista

will meet on September 15, 2025 at 7:00 PM at City Hall 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 Hall 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	Proposed Estimated Tax Rate*
General	227,596	56.702	277,433	56.744	394,667	141,457	56.500
Debt Service							
Library							
Special Highway	86,002				25,871		
Special Parks & Recreation					3,646		
Water	110,673		136,500		247,595		
Sewer	72,812		70,000		263,785		
Refuse	58,570		55,600		85,218		
Gas	50,000		50,000		66,795		
Non-Budgeted Funds	156,352						
Totals	762,005	56.702	589,533	56.744	1,087,577	141,457	56.500
						*Revenue Neutral Rate***	*54.441*
Less: Transfers	70,000		84,198		60,000		
Net Expenditure	692,005		505,335		1,027,577		
Total Tax Levied	130,818		136,300		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,307,111		2,402,044		2,503,669		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Pamela McDiffett

City Official Title: City Clerk

No assurance is provided.

Resolution No. 04-2025

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

WHEREAS, the Revenue Neutral Rate for the City of Alta Vista was calculated as 54.441 mills by the Wabaunsee County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 15, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Alta Vista, 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 ALTA VISTA:

The City of Alta Vista shall levy a property tax rate exceeding the Revenue Neutral Rate of 54.441 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 **15th** day of **September 2025** and SIGNED by the Mayor.

Ryan Armbrust, Mayor

Attested:

Pamela McDiffett, City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 15, 2025

Resolution No. 04-2025

Governing Body Member	Yes	No	No Vote
Travis Richardson	✓		
Joshua Kaster	✓		
Adam Weaver	✓		
Dale Peterson	✓		
TOTAL			

Certified:

Pamela McDonald

serve process
4:08 pm-Topeka; Warrant - Misdemeanor
4:28 pm-Alta Vista; Extra Patrol
7:43 pm-Alma; Accident/Injuries
9:12 pm-Alma; Information Only

August 4

12:14 am-Alma; Motorist Assist

News & Ad deadline is MONDAY, 2 pm

Published in the August 7, 2025 issue of *The Prairie Post*

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Alta Vista

will meet on September 15, 2025 at 7:00 PM at City Hall 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 Hall 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	Proposed Estimated Tax Rate*
General	227,596	56.702	277,433	56.744	394,667	141,457	56.500
Debt Service							
Library							
Special Highway	86,002				25,871		
Special Parks & Recreation					3,646		
Water	110,673		136,500		247,595		
Sewer	72,812		70,000		263,785		
Refuse	58,570		55,600		85,218		
Gas	50,000		50,000		66,795		
Non-Budgeted Funds	156,352						
Totals	762,005	56.702	589,533	56.744	1,087,577	141,457	56.500
						*Revenue Neutral Rate***	*54.441*
Less: Transfers	70,000		84,198		60,000		
Net Expenditure	692,005		505,335		1,027,577		
Total Tax Levied	130,818		136,300		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,307,111		2,402,044		2,503,669		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Pamela McDiffett

City Official Title: City Clerk

activist celebrities, and we will never be able to match their glitz and glamour. That is the bad news.

I know, why start off with doom and gloom? Well, here is the good news, the consumer still respects farmers and ranchers. They trust us, and that is something no amount of money and fame can buy. The trick is figuring out just how to use the trust the public has in us to our advantage.

That is where you come in. We all need to do our own part in being the face of agriculture. We need to tell our story and let everyone know why we do what we do. But use some caution when doing this. I know we all see people who use confrontation to their advantage, but that is not helpful when it comes to reassuring people about how their food is raised or grown.

Be open and honest when you talk about the care and responsibility you use. Explain the steps we go through to safeguard our food. Talk about withdrawal periods for vaccinations and the safe use of pesticides. Be sure to talk about the practices you are implementing on your farm or ranch that protect the air, water and soil for the next generation. Share your plan with them and the lengths you go to ensure food safety and to protect our natural resources.

My point is that we are all doing incredible things to produce more

that their food is sa
resources are care

The only thing
answer the call wh
arises. I know we a
last thing we need
on our plate, but th
part of what we ne

Yes, I agree it
knowing that the ot
and celebrities, bu
thing they will nev
trust. We are used t
and rolling our slee
to work. This is no

Support the Bu
advertise in
newspaper, The
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❖ Feature
❖ Governme
❖ Area social &
❖ Editorials/lette
❖ Weddings, en
birth announ
❖ Church s
❖ Articles
❖ Obitu
❖ School new
❖ Senior center ne
AND MUCH



CONTACT US TODA

TOPEKA OFFICE
(785) 205-5253

PITTSBURG OFFICE
(620) 308-7450

CONGRESSMAN
Derek Schmidt
SECOND DISTRICT OF KANSAS

WASHINGTON DC
(202) 225-6601

SCHMIDT.HOUSE.GO

My office can help with federal agency is
Veterans Benefits • Social Security Applicatio
Passport Processing • Internal Revenue Service