State of Kansas
City

2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 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	423,157	136,300	56.744
Debt Service	10-113				
Library	12-1220				
Special Highway		7	100,604		
Special Parks & Recreation		7	4,146		
Water		8	264,217		
Sewer		8	239,351		
Refuse		9	78,814		
Gas		9	116,795		
Non-Budgeted Funds		10			
Totals		xxxxxx	1,227,084	136,300	56.744
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			2,402,044
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	54.422
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Cindy Jensen
Certified Public Accountant
Address:
218 W Main
Council Grove, KS 66846
Email:

Date Attested: Dec 2 2024

WABAUNSEE COUNTY SEAL County Clerk OF KANSAS

Dale Peterson

Governing Body

No assurance is provided.

City of Alta Vista

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	130,818	18,185	375	105	205	340
Debt Service						
Library						
TOTAL	130,818	18,185	375	105	205	340

County Treas Motor Vehicle Estimate 18,185

County Treas Recreational Vehicle Estimate 375

County Treas 16/20M Vehicle Estimate 105

County Treas Commercial Vehicle Tax Estimate 205

County Treas Watercraft Tax Estimate 340

Motor Vehicle Factor 0.13901

Recreational Vehicle Factor 0.00287

16/20 Vehicle Factor 0.00080

Commercial Vehicle Factor 0.00157

Watercraft Factor 0.00260

City of Alta Vista

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Equipment Res	-	10,000	29,198	12-1,117
General	Capital Imp Res	40,000	10,000	5,000	12-1,118
Gas	Capital Imp Res	-	50,000	50,000	12-825d
	Totals	40,000	70,000	84,198	
	Adjustments*				
	Adjusted Totals	40,000	70,000	84,198	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
City

City of Alta Vista

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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

2025

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 2024	Payments Due 2024	Payments Due 2025
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

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	252,554	214,311	193,947
Receipts:			
Ad Valorem Tax	119,563	130,818	xxxxxxxxxxxxxxxx
Delinquent Tax	2,005		
Motor Vehicle Tax	19,438	17,038	18,185
Recreational Vehicle Tax	331	290	375
16/20M Vehicle Tax	135	113	105
Commercial Vehicle Tax	219	369	205
Watercraft Tax		109	340
Gross Earning (Intangible) Tax			0
Sales & Use Tax	37,664	30,000	33,000
Franchise Tax	34,116	29,000	33,000
Licenses & Permits	1,368	700	700
Other Co	2,100		
In Lieu of Tax (IRB)			
Interest on Idle Funds	9,852	1,000	7,000
Neighborhood Revitalization Rebate			0
Miscellaneous	25,192		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**251,983**	**209,377**	**92,910**
Resources Available:	**504,537**	**423,688**	**286,857**
Expenditures:			
General Administrative			
Personal Services	32,853	36,000	37,500
Commodities	24,639	13,000	25,000
Contractual	36,767	40,000	41,000
Capital outlay	0		
Fire			
Contractual	9,704	10,000	10,500
Commodities	12,035	5,000	5,000
Capital outlay	0	3,000	5,000
Public Safety			
Contractual	15,295	20,000	20,000
Commodities	218	100	300
Parks			
Contractual	3,691	5,000	5,000
Commodities	1,979	1,000	2,000
Capital outlay		1,000	1,000
Streets			
Personal Services	33,677	37,000	38,000
Contractual	13,726	15,000	15,000
Commodities	65,642	23,641	37,935
Transfer to Equipment Reserve	0	10,000	29,198
Transfer to Capital Imp Res	40,000	10,000	5,000
Cash Reserve (2025 column)			145,724
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**290,226**	**229,741**	**423,157**
Unencumbered Cash Balance Dec 31	214,311	193,947	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	330,690	388,431	423,157
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	423,157
		Tax Required	136,300
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**136,300**

No assurance is provided.

City of Alta Vista

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	66,380	77,654	89,134
Receipts:			
State of Kansas Gas Tax	11,274	11,480	11,470
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,274**	**11,480**	**11,470**
Resources Available:	**77,654**	**89,134**	**100,604**
Expenditures:			
Street Repair and Maint			100,604
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**100,604**
Unencumbered Cash Balance Dec 31	77,654	89,134	0
2023/2024/2025 Budget Authority Amount	78,407	89,410	100,604

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,146	3,646	4,146
Receipts:			
Donations & fees	500	500	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**500**	**500**	**0**
Resources Available:	**3,646**	**4,146**	**4,146**
Expenditures:			
Parks & recreation			4,146
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**4,146**
Unencumbered Cash Balance Dec 31	3,646	4,146	0
2023/2024/2025 Budget Authority Amount	3,646	3,646	4,146

No assurance is provided.

City of Alta Vista

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	185,152	188,717	162,217
Receipts:			
Charges to Customers	99,806	110,000	102,000
Interest on Idle Funds			
Miscellaneous	3,504		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**103,310**	**110,000**	**102,000**
Resources Available:	**288,462**	**298,717**	**264,217**
Expenditures:			
Personal Services	26,589	31,500	31,500
Commodities	4,852	13,000	13,000
Water purchases	35,422	50,000	50,000
Contractual	32,882	37,000	37,000
Capital Outlay		5,000	5,000
Cash Reserve (2025 column)			127,717
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**99,745**	**136,500**	**264,217**
Unencumbered Cash Balance Dec 31	188,717	162,217	0
2023/2024/2025 Budget Authority Amount	156,500	275,652	264,217

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	63,907	103,351	137,351
Receipts:			
Charges to Customers	100,872	107,000	102,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**100,872**	**107,000**	**102,000**
Resources Available:	**164,779**	**210,351**	**239,351**
Expenditures:			
Personal Services	6,809	13,000	10,000
Commodities	27,536	30,000	30,000
Contractual	27,083	30,000	30,000
Cash Reserve (2025 column)			169,351
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**61,428**	**73,000**	**239,351**
Unencumbered Cash Balance Dec 31	103,351	137,351	0
2023/2024/2025 Budget Authority Amount	93,000	214,907	239,351

No assurance is provided.

City of Alta Vista

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	25,201	27,414	26,814
Receipts:			
Customer receipts	49,886	55,000	52,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**49,886**	**55,000**	**52,000**
Resources Available:	**75,087**	**82,414**	**78,814**
Expenditures:			
Personal Services	451	600	600
Contractual	47,222	55,000	55,000
Cash Reserve (2025 column)			23,214
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**47,673**	**55,600**	**78,814**
Unencumbered Cash Balance Dec 31	27,414	26,814	0
2023/2024/2025 Budget Authority Amount	48,600	80,601	78,814

Adopted Budget **Gas**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	166,795	166,795	116,795
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**166,795**	**166,795**	**116,795**
Expenditures:			
Transfer to CIP reserve		50,000	50,000
Cash Reserve (2025 column)			66,795
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**50,000**	**116,795**
Unencumbered Cash Balance Dec 31	166,795	116,795	0
2023/2024/2025 Budget Authority Amount	50,000	116,795	116,795

No assurance is provided.

City of Alta Vista

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Capital Improvement R**		**Sewer Reserve**		**ARPA**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	18,158	Cash Balance Jan 1	107,852	Cash Balance Jan 1	60,000	Cash Balance Jan 1	92,756	Cash Balance Jan 1		278,766
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfers in	40,000							
Total Receipts	0	Total Receipts	40,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	40,000
Resources Available:	18,158	Resources Available:	147,852	Resources Available:	60,000	Resources Available:	92,756	Resources Available:	0	318,766
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Program expense	69,006			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	69,006	Total Expenditures	0	69,006
Cash Balance Dec 31	18,158	Cash Balance Dec 31	147,852	Cash Balance Dec 31	60,000	Cash Balance Dec 31	23,750	Cash Balance Dec 31	0	249,760 **
										249,760 **

** Note: These two block figures should agree.

No assurance is provided.

THE Prairie Post

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Joann Kahnt
Owner/Publisher/Editor

Gloria Smith
Assistant Editor
Advertising

State of Kansas

County of Morris

August 30, 2024

Affidavit of Publication

Joann M. Kahnt, of lawful age, being first duly sworn, deposes and says that she is the publisher of The Prairie Post, which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Morris County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter: City of Alta Vista Notice of Hearing to Exceed Revenue Neutral Rate and Budget Hearing: published on August 15, 2024.

Joann M. Kahnt
Publisher

Subscribed and sworn to before me this 3 day of September 2024

Notary Public

My commission expires: 12/19/27

Brooke Hirt
Notary Public-State of Kansas
My Appt. Exp. 12/19/27

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Alta Vista
will meet on September 16, 2024 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 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	290,226	56.656	229,741	56.702	423,157	136,300	56.702
Debt Service							
Library							
Special Highway					100,604		
Special Parks & Recreation					4,146		
Water	99,745		136,500		264,217		
Sewer	61,428		73,000		239,351		
Refuse	47,673		55,600		78,814		
Gas			50,000		116,795		
Non-Budgeted Funds	69,006						
Totals	568,078	56.656	544,841	56.702	1,227,084	136,300	56.702
						*Revenue Neutral Rate***	*54.422*
Less: Transfers	40,000		70,000		84,198		
Net Expenditure	528,078		474,841		1,142,886		
Total Tax Levied	127,172		130,818		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,244,643		2,307,111		2,403,809		

Outstanding Indebtedness, January 1,	2022	2023	2024
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*

Pam McDiffett
City Official Title: City Clerk

No assurance is provided.

Resolution No. 03-2024

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 54.422000 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 16, 2024 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 54.422000 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 16th day of September 2024 and **SIGNED** by the Mayor.

Mayor

Attested:

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 16, 2024

Resolution No. 03-2024

Governing Body Member	Yes	No	No Vote
Dale Peterson	✓		
	✓		
	✓		
TOTAL			

Certified:

Pamela McDuffett

THE Prairie Post

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Joann M. Kahnt
Publisher

Subscribed and sworn to before me this 3 day of September 2024.

Notary Public Brooke Hirt

My commission expires: 12/19/27

Brooke Hirt
Notary Public-State of Kansas
My Appt. Exp. 12/19/27