

**Published in the Abilene Reflector Chronicle on August 26, 2025
NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE
AND BUDGET HEARING**

The governing body of
City of Abilene

will meet on September 8, 2025 at 4:00 PM at Abilene Public Library
209 NW 4th Abilene, KS 67410 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 419 N Broadway
Abilene, KS 67410 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.

Fund	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,640,494	31.950	6,266,825	31.438	6,862,532	2,411,809	34.184
Debt Service	489,369	5.285	455,292	4.336	419,780	191,930	2.720
Library	564,345	8.220	607,250	8.219	639,950	579,965	8.220
Airport	844,086		240,235		873,209		
Fire Apparatus	131,075	1.901	71,075	1.655	251,629	170,237	2.413
Capital Improvement	400,000						
Special Highway	1,714,524		247,000		354,760		
Street Sales Tax	959,196		440,000		503,150		
Recycle	134,347		141,476		175,948		
Storm Water	56,114		118,400		627,271		
Special Parks & Recreation	36,990		14,000		86,271		
Special Alcohol & Drug	10,605		13,199		20,632		
Library Pool Renovation					16,419		
	277,628		200,000		237,435		
Water	2,509,722		2,446,828		2,790,107		
Sewer	1,918,095		1,979,929		2,252,431		
Recreation Commission	640,312		766,243		887,099		
Convention & Visitors Bureau	267,829		277,516		336,198		
Non-Budgeted Funds-A	889,461						
Non-Budgeted Funds-B	78,763						
Non-Budgeted Funds-C							
Totals	18,561,945	47.356	14,285,268	45.648	17,334,821	3,353,941	47.537
							Revenue Neutral Rate** 43.515
Less: Transfers	879,150		694,741		1,276,009		
Net Expenditure	17,682,795		13,590,527		16,058,812		
Total Tax Levied	3,070,468		3,057,478		3,000,000		
Assessed Valuation	84,838,623		67,251,761		70,552,700		

Outstanding Indebtedness:	2023	2024	2025
Jan 1			
G.O. Bonds	8,900,000	8,050,000	7,225,000
Revenue Bonds	15,905,000	15,905,000	13,920,000
Other	0	0	0
Lease Purchase Principal	640,152	25,409,134	1,347,167
Total	25,445,152	49,364,134	22,492,167

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

AFFIDAVIT OF PUBLICATION

**STATE OF KANSAS
DICKINSON COUNTY } ss.**

Kathy Hageman being first duly sworn, deposes and says:
That I am the editor of the Reflector-Chronicle, a daily newspaper printed in
the State of Kansas, and published in and of general circulation in Dickinson
County, Kansas, with a general paid circulation on a monthly basis, and that
said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times a year; has
been so published continuously and uninterruptedly in said county and state
for period of more than five years prior to the first publication of said notice;
and has been admitted at the post office of Abilene, in said county, as a 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 1 consecutive
weeks, the first publication thereof being made as aforesaid on the day of
26, 2025 with subsequent publications being made on the
following dates:

_____, 20____, _____, 20____

Printer's Fee \$ 130.00

Subscribed and sworn to before me this 26th day of

August, 2025

Kim A. Maguire
Notary Public

My commission expires 8-5-2029

Approved: _____

Judge _____



RESOLUTION NO. 090825-1

A RESOLUTION OF THE CITY OF ABILENE, KANSAS, APPROVING THE LEVY OF A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS, the budget proposed by the Governing Body of the City of Abilene, Kansas (the “City”), requires the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body of the City held a hearing on September 8, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City, having conducted a public hearing, desires to adopt a budget that requires the levy of a property tax rate exceeding the Revenue Neutral Rate.

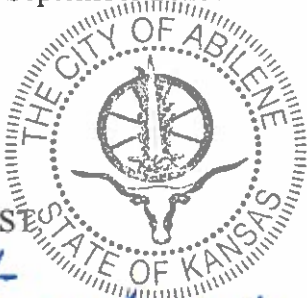
NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF ABILENE, KANSAS, AS FOLLOWS:

Section 1. The Governing Body of the City hereby approves exceeding the Revenue Neutral Rate of 43.515 mills and directs the City Manager and City Clerk to take action necessary to exceed the Revenue Neutral Rate.

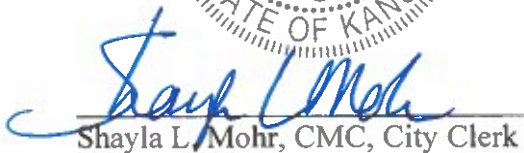
Section 2. The Governing Body of the City hereby directs the City Manager or his designee to certify to the County Clerk the amount of ad valorem tax to be levied by the City in accordance with the budget to be adopted by the Governing Body.

Section 3. This Resolution shall be in full force and effect from and after its adoption.

Passed and approved by the Governing Body of the City of Abilene, Kansas, on this 8th day of September 2025.




Brandon Rein, Mayor


Shayla L. Mohr, CMC, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Abilene to Levy a Property Tax Exceeding the
Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on

September 8, 2025 @ 4pm

Resolution No. 090825-1

Governing Body Member	Yes	No	No Vote
Commissioner Amy Meysenburg	X		
Commissioner Wendy Miller		X	
Commissioner Trevor Witt	X		
Commissioner John Kollhoff		X	
Mayor Brandon Rein	X		
TOTAL	3	2	

Certified:





**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2026

Library found in: City of Abilene
Dickinson County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2025</u>	<u>2026</u>
Ad Valorem	\$550,507	\$579,965
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$53,802	\$56,672
Recreational Vehicle Tax	\$976	\$1,008
16/20M Vehicle Tax	\$238	\$246
TOTAL TAXES	<u>\$605,523</u>	<u>\$637,891</u>
Difference in Total Taxes:	\$32,368	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$67,251,781	\$70,552,700
Did Assessed Valuation Decrease?	No	
Levy Rate	8.219	8.220
Difference in Levy Rate:	0.001	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance

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	1,891,692	1,317,764	829,873
Receipts:			
Ad Valorem Tax	1,965,479	2,105,678	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	11,621	11,000	11,000
Motor Vehicle Tax	217,846	209,129	216,772
Recreational Vehicle Tax		3,793	3,854
16/20M Vehicle Tax		927	941
Commercial Vehicle Tax		5,766	6,371
Watercraft Tax		946	1,368
Gross Earning (Intangible) Tax		0	0
Mineral Production Tax			
Local Alcoholic Liquor	9,379	9,000	9,000
Compensating Use Tax			
Local Sales Tax	1,774,721	1,700,000	1,700,000
Franchise Tax	897,440	900,000	900,000
Licenses	591,472	250,000	250,000
Intergovernmental	51,285	51,285	51,285
Transfers	186,400	186,400	220,259
Grants	1,901		
In Lieu of Taxes (IRB)			
Interest on Idle Funds		150,000	100,000
Neighborhood Revitalization Rebate			0
Miscellaneous	359,022	195,010	150,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,066,566	5,778,934	3,620,850
Resources Available:	7,958,258	7,096,698	4,450,723

City of Abilene

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	7,958,258	7,096,698	4,450,723
Expenditures:			
Administrative	1,177,191	771,913	745,732
Police	1,784,892	1,784,258	1,980,837
Fire	1,203,860	1,269,140	1,430,640
Streets & Alleys	861,306	830,123	794,048
Bindweed & Flood Maintenance	128,527	151,153	167,751
Parks	452,056	452,162	477,808
Pool	17,223	19,500	18,843
Community Development	173,071	157,259	226,631
Inspection	150,174	175,954	143,580
Municipal Court	191,889	225,683	253,671
Senior Center	49,402	47,589	44,610
Civic Center	40,988	48,750	33,381
Land Bank	32,915	25,000	25,000
Subtotal detail (Should agree with detail)	6,263,494	5,958,484	6,342,532
Transfer to Equipment Reserve	324,000	258,341	180,000
Transfer to CVB	50,000	50,000	50,000
Transfer to Capital Improvement			
Transfer to Tree Board	3,000		
Cash Reserve (2026 column)			290,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,640,494	6,266,825	6,862,532
Unencumbered Cash Balance Dec 31	1,317,764	829,873	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	7,438,043	7,470,341	6,862,532
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,862,532
		Tax Required	2,411,809
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,411,809

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:			
Administrative			
Salaries/Benefits	438,635	302,647	232,882
Contractual	44,322	107,250	440,200
Commodities	712,107	362,016	72,650
Capital Outlay	(17,873)		
Total	1,177,191	771,913	745,732
Police			
Salaries/Benefits	1,546,713	1,517,287	1,703,567
Contractual	0	0	149,870
Commodities	224,670	266,971	127,400
Capital Outlay	13,509	0	0
Total	1,784,892	1,784,258	1,980,837
Fire			
Salaries/Benefits	1,063,321	1,117,745	1,277,380
Contractual	0	0	37,610
Commodities	139,774	151,395	115,650
Capital Outlay	765	0	0
Total	1,203,860	1,269,140	1,430,640
Streets & Alleys			
Salaries/Benefits	354,030	375,632	388,563
Contractual	0	0	58,235
Commodities	507,276	454,491	347,250
Capital Outlay	0	0	
Total	861,306	830,123	794,048
Bindweed & Flood Maintenance			
Salaries/Benefits	80,596	72,957	95,751
Contractual	0	0	5,100
Commodities	47,931	78,196	66,900
Capital Outlay	0	0	0
Total	128,527	151,153	167,751
Parks			
Salaries/Benefits	350,594	343,462	375,621

Contractual	0	0	57,987
Commodities	97,563	108,700	44,200
Capital Outlay	3,899	0	0
Total	452,056	452,162	477,808

Pool

Salaries/Benefits	0	0	0
Contractual	0	0	6,343
Commodities	17,223	19,500	12,500
Capital Outlay		0	0
Total	17,223	19,500	18,843

Community Development

Salaries/Benefits	121,665	126,209	199,281
Contractual	0	0	15,700
Commodities	51,406	31,050	11,650
Capital Outlay	0	0	0
Total	173,071	157,259	226,631

Page 1 - Total	5,798,126	5,435,508	5,842,290
-----------------------	------------------	------------------	------------------

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Inspection			
Salaries/Benefits	98,147	103,104	86,480
Contractual	5,273	20,000	44,950
Commodities	46,754	52,850	12,150
Capital Outlay	0	0	0
Total	150,174	175,954	143,580

Municipal Court			
Salaries/Benefits	93,073	88,658	121,546
Contractual	46,000	65,000	89,800
Commodities	52,816	72,025	42,325
Capital Outlay	0	0	0
Total	191,889	225,683	253,671

Senior Center			
Salaries/Benefits	5,359	7,489	7,489
Contractual	10,800	11,000	29,271
Commodities	33,243	29,100	7,850
Capital Outlay	0	0	0
Total	49,402	47,589	44,610

Civic Center			
Salaries/Benefits	0	0	0
Contractual	0	0	14,881
Commodities	27,010	48,750	18,500
Capital Outlay	13,978	0	0
Total	40,988	48,750	33,381

Land Bank			
Salaries/Benefits	0	0	0
Contractual	0	0	0
Commodities	32,915	25,000	25,000
Capital Outlay		0	0
Total	32,915	25,000	25,000

Total	0	0	0
--------------	----------	----------	----------

Salaries			
----------	--	--	--

Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Page 2 -Total	465,368	522,976	500,242
Page 1 -Total	5,798,126	5,435,508	5,842,290
Grand Total	6,263,494	5,958,484	6,342,532

(Note: Should agree with general sub-totals.)

City of Abilene

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	36,638	29,796	88,632
Receipts:			
Ad Valorem Tax	325,155	290,445	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,155	0	2,000
Motor Vehicle Tax	38,049	34,593	29,900
Recreational Vehicle Tax		627	532
16/20M Vehicle Tax		153	130
Commercial Vehicle Tax		954	879
Watercraft Tax		156	189
Special Assessments	112,134	57,200	55,588
Interest on Idle Funds	4,034	130,000	50,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	481,527	514,128	139,218
Resources Available:	518,165	543,924	227,850
Expenditures:			
Bond Principal & Interest	488,368	455,292	419,780
Cash Reserve (2026 column)			
Miscellaneous	1		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	488,369	455,292	419,780
Unencumbered Cash Balance Dec 31	29,796	88,632	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	538,368	505,293	419,780
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	419,780
		Tax Required	191,930
	Delinquent Comp Rate:	0.0%	0
	Amount of 2025 Ad Valorem Tax		191,930

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
----------------------------------	-------------------------------	-----------------------------------	----------------------------------

Unencumbered Cash Balance Jan 1	0	35	35
Receipts:			
Ad Valorem Tax	505,639	550,507	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,980		
Motor Vehicle Tax	55,726	53,802	56,672
Recreational Vehicle Tax		976	1,008
16/20M Vehicle Tax		238	246
Commercial Vehicle Tax		1,484	1,666
Watercraft Tax		243	358
Sale of Merchandise and Property			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	35		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	564,380	607,250	59,950
Resources Available:	564,380	607,285	59,985
Expenditures:			
Appropriation to the Library	564,345	607,250	639,950
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	564,345	607,250	639,950
Unencumbered Cash Balance Dec 31	35	35	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	581,072	607,250	639,950
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
			639,950
			Tax Required
			579,965
Delinquent Comp Rate:		0.0%	0
Amount of 2025 Ad Valorem Tax			579,965

CPA Summary

--

City of Abilene

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Airport	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	243,313	44,999	116,379
Receipts:			
Ad Valorem Tax	15	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	99	34	33
Motor Vehicle Tax	1,486	1,200	
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Intergovernmental Revenue	640,476	307,014	828,534
Interest on Idle Funds	27	142	142
Neighborhood Revitalization Rebate			0
Miscellaneous	3,669	3,225	2,784
Does miscellaneous exceed 10% Total Rec			
Total Receipts	645,772	311,615	831,493
Resources Available:	889,085	356,614	947,872
Expenditures:			
Contractual	80,309	23,017	22,125
Commodities	22,027	217,218	20,550
Capital Outlay	739,750	0	828,534
Transfer to Equipment Reserves	2,000	0	2,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	844,086	240,235	873,209
Unencumbered Cash Balance Dec 31	44,999	116,379	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	947,098	1,018,425	873,209
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	873,209
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2025 Ad Valorem Tax		0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Fire Apparatus	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	14,679	14,412	68,814
Receipts:			

State of Kansas
City

Ad Valorem Tax	116,942	110,848	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	546	1,500	500
Motor Vehicle Tax	13,316	12,442	11,411
Recreational Vehicle Tax		226	203
16/20M Vehicle Tax		55	50
Commercial Vehicle Tax		343	335
Watercraft Tax		56	72
Transfer			
Interest on Idle Funds	4	7	7
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	130,808	125,477	12,578
Resources Available:	145,487	139,889	81,392
Expenditures:			
Fire Truck Lease Purchase	131,075	71,075	226,629
Principal & Interest			
Bunker Gear			25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	131,075	71,075	251,629
Unencumbered Cash Balance Dec 31	14,412	68,814	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	156,075	251,629	251,629
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	251,629
		Tax Required	170,237
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	170,237

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Capital Improvement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	436,781	53,208	56,008
Receipts:			
Ad Valorem Tax	394	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	682	250	
Motor Vehicle Tax	15,284	2,500	
Recreational Vehicle Tax		50	
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Sale of Tax Credits			
Transfers in			0
Interest on Idle Funds	67		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	16,427	2,800	0
Resources Available:	453,208	56,008	56,008
Expenditures:			
Capital Outlay	400,000	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	400,000	0	0
Unencumbered Cash Balance Dec 31	53,208	56,008	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	454,933	150,000	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2025 Ad Valorem Tax		0

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
0			

Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Abilene

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	81,284	91,380	101,870
Receipts:			
State of Kansas Gas Tax	175,104	168,390	168,390
County Transfers Gas	0	0	0
KDOT Funds	543,188	80,000	80,000
Reimbursed Expenses	1,001,088	0	0
Interest on Idle Funds	5,240	7,600	3,000
Miscellaneous		1,500	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,724,620	257,490	252,890
Resources Available:	1,805,904	348,870	354,760
Expenditures:			
Commodities	47,339	82,000	82,000
Contractual	169,183	165,000	
Capital Outlay	1,498,002		
Transfer Out			
Cash Reserve (2026 column)			272,760
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,714,524	247,000	354,760
Unencumbered Cash Balance Dec 31	91,380	101,870	0
2024/2025/2026 Budget Authority Amount	2,256,926	1,753,254	354,760

0

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Street Sales Tax	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	745,878	63,150	63,150
Receipts:			
Sales Tax	276,468	440,000	440,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	276,468	440,000	440,000
Resources Available:	1,022,346	503,150	503,150
Expenditures:			
Capital Outlay	959,196	440,000	440,000
Cash Reserve (2026 column)			63,150
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	959,196	440,000	503,150
Unencumbered Cash Balance Dec 31	63,150	63,150	0
2024/2025/2026 Budget Authority Amount	1,115,989	440,000	503,150

CPA Summary

--

City of Abilene

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Recycle	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	52,318	74,336	52,949
Receipts:			
Charges for Service	102,605	100,000	108,000
Reimbursed Expenses	81	20,000	15,000
Sale Proceeds	18,774		
Grants & Contributions	34,887		
Interest on Idle Funds	18	89	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	156,365	120,089	123,000
Resources Available:	208,683	194,425	175,949
Expenditures:			
Salaries/Benefits	9,089	8,134	8,564
Contractual	74,160	83,000	107,422
Commodities	32,348	45,342	32,700
Capital Outlay	0	0	0
Transfers	18,750	5,000	19,975
Cash Reserve (2026 column)			7,287
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	134,347	141,476	175,948
Unencumbered Cash Balance Dec 31	74,336	52,949	1
2024/2025/2026 Budget Authority Amoun	300,512	168,179	175,948

Adopted Budget

Storm Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	595,646	609,205	559,038
Receipts:			
Charges for Services	69,590	68,000	68,000
Interest on Idle Funds	83	233	233
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	69,673	68,233	68,233
Resources Available:	665,319	677,438	627,271
Expenditures:			
Contractual	7,714	50,000	51,500
Capital Outlay	45,000	65,000	175,000
Transfer to General Fund	3,400	3,400	5,034
Cash Reserve (2026 column)			395,737
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	56,114	118,400	627,271
Unencumbered Cash Balance Dec 31	609,205	559,038	0
2024/2025/2026 Budget Authority Amoun	90,964	663,629	627,271

CPA Summary

--

City of Abilene

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	73,252	72,271	72,271
Receipts:			
Alcohol Tax	11,699	14,000	14,000
Gifts and Donations	24,300	0	
Interest on Idle Funds	10	0	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	36,009	14,000	14,000
Resources Available:	109,261	86,271	86,271
Expenditures:			
Capital Outlay	36,990	14,000	14,000
Tree Board			7,500
Cash Reserve (2026 column)			64,771
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	36,990	14,000	86,271
Unencumbered Cash Balance Dec 31	72,271	72,271	0
2024/2025/2026 Budget Authority Amount	14,980	87,252	86,271

See Tab A

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Alcohol & Drug	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	12,100	13,199	12,305
Receipts:			
Alcohol Tax	11,699	12,305	14,000
Interest on Idle Funds	5		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,704	12,305	14,000
Resources Available:	23,804	25,504	26,305
Expenditures:			
Awards & Contributions	10,605	13,199	14,000
Cash Reserve (2026 column)			6,632
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,605	13,199	20,632
Unencumbered Cash Balance Dec 31	13,199	12,305	5,673
2024/2025/2026 Budget Authority Amount	24,852	26,100	20,632

CPA Summary

--

City of Abilene

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Library Pool Renovation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,419	16,419	16,419
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	16,419	16,419	16,419
Expenditures:			
Capital Outlay		0	16,419
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	16,419
Unencumbered Cash Balance Dec 31	16,419	16,419	0
2024/2025/2026 Budget Authority Amount	0	16,419	16,419

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 Abilene

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	914,218	437,218	50,799
Receipts:			
Charges for Service	1,942,987	1,938,409	2,850,000
Sales Tax	25,659	20,000	20,000
Fines and Penalties	14,266	37,000	50,000
Reimbursed Expenses	2,197	10,000	10,000
Antenna Fees	0	0	0
Interest on Idle Funds	13,670	5,000	9,000
Miscellaneous	33,943	50,000	40,300
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,032,722	2,060,409	2,979,300
Resources Available:	2,946,940	2,497,627	3,030,099
Expenditures:			
WELLS PRODUCTION/WTP 023			
Salaries/Benefits	337,646	344,116	329,327
Contractual	0	20,000	181,550
Commodities	398,940	441,415	230,050
Capital Outlay	0	90,000	0
WATER DISTRIBUTION 022			
Salaries/Benefits	201,915	217,220	220,128
Contractual	0	0	39,150
Commodities	388,885	385,615	404,550
Capital Outlay	439,311	300,000	0
COMMERCIAL 024			
Salaries/Benefits	192,126	169,490	245,010
Contractual	4,917	6,800	176,018
Commodities	185,025	211,557	55,400
Capital Outlay	-33	0	0
DEBT SERVICE			
Principal and Interest 30% of GO Bond Ser	26,490	63,615	61,665
2019 Bond Expense	37,500		
Transfer to Other Funds	297,000	197,000	847,259
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,509,722	2,446,828	2,790,107
Unencumbered Cash Balance Dec 31	437,218	50,799	239,992
2024/2025/2026 Budget Authority Amount	2,522,411	2,787,340	2,790,107

CPA Summary

City of Abilene

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Sewer			
Unencumbered Cash Balance Jan 1	572,315	306,153	2,078
Receipts:			
Charges for Services	1,631,860	1,658,354	2,458,354
Reimbursed Expenses	3,199	10,000	10,000
Refunds	7,125		
Interest on Idle Funds	9,739	7,500	7,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,651,923	1,675,854	2,475,354
Resources Available:	2,224,238	1,982,007	2,477,432
Expenditures:			
COLLECTION 041			
Salaries/Benefits	137,731	163,944	156,178
Contractual	54,327	2,000	22,550
Commodities	56,452	61,125	65,950
WASTEWATER TREATMENT PLANT 042			
Salaries/Benefits	251,647	275,746	299,438
Contractual	0	0	265,450
Commodities	336,195	386,500	239,750
Capital Outlay	0		
COMMERCIAL 043			
Salaries/Benefits	178,937	169,548	244,413
Contractual	4,917	5,000	167,213
Commodities	165,857	182,536	42,550
Capital Outlay	(33)	0	0
DEBT SERVICE			
Principal and Interest -GO 2019 Series B &	551,055	552,530	552,680
Transfers to Other Funds	181,000	181,000	196,259
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,918,085	1,979,929	2,252,431
Unencumbered Cash Balance Dec 31	306,153	2,078	225,001
2024/2025/2026 Budget Authority Amount	2,121,355	1,999,998	2,252,431

CPA Summary

City of Abilene

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget CID Sales Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	24,755	37,435	37,435
Receipts:			
Sales Tax	290,308	259,557	259,557
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	290,308	259,557	259,557
Resources Available:	315,063	296,992	296,992
Expenditures:			
Services and Supplies - City's 2% fee	277,628	5,191	5,191
CID Reimbursements to Participants		254,366	254,366
Cash Reserve (2026 column)			37,435
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	277,628	259,557	296,992
Unencumbered Cash Balance Dec 31	37,435	37,435	0
2024/2025/2026 Budget Authority Amount	0	0	296,992

See Tab A

See Tab C

Adopted Budget

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 Abilene

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:

Equipment Reserve		Water Equipment Reserve		Sewer Equipment Reserve		Special Law Enforcement		ARPA		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	280,239	Cash Balance Jan 1	313,265	Cash Balance Jan 1	112,948	Cash Balance Jan 1	6,457	Cash Balance Jan 1	488,113	1,201,022
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	45	Interest on Idle Funds	42	Interest on Idle Funds	42	Fines & Fees	194	ARPA Funding	0	
Grants	6,126	Miscellaneous		Transfers In	100,000					
Miscellaneous	0	Transfers In	200,000							
Sale of Property	102									
Transfers In	339,750									
Total Receipts	346,023	Total Receipts	200,042	Total Receipts	100,042	Total Receipts	194	Total Receipts	0	646,301
Resources Available:	626,262	Resources Available:	513,307	Resources Available:	212,990	Resources Available:	6,651	Resources Available:	488,113	1,847,323
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	275,405	Capital Outlay	115,143	Capital Outlay	10,800			Capital Outlay	488,113	
Total Expenditures	275,405	Total Expenditures	115,143	Total Expenditures	10,800	Total Expenditures	0	Total Expenditures	488,113	889,461
Cash Balance Dec 31	350,857	Cash Balance Dec 31	398,164	Cash Balance Dec 31	202,190	Cash Balance Dec 31	6,651	Cash Balance Dec 31	0	957,862 **
										957,862 **

**Note: These two block figures should agree.

CPA Summary

2026

City of Abilene

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Sister City Scholarship		KS Fights Addiction		Land Bank		Friends of the Park		Tree Board Program		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	12,129	Cash Balance Jan 1	10,409	Cash Balance Jan 1	25,000	Cash Balance Jan 1		Cash Balance Jan 1		47,538
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	0	Opiod Settlements	19,032	Sale of Lots	119,920	Grants & Contributions	9,249	Transfers	3,000	
Transfers	0									
Total Receipts	0	Total Receipts	19,032	Total Receipts	119,920	Total Receipts	9,249	Total Receipts	3,000	151,201
Resources Available:	12,129	Resources Available:	29,441	Resources Available:	144,920	Resources Available:	9,249	Resources Available:	3,000	198,739
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Miscellaneous	0	Miscellaneous	0	Cost of Lots	75,000	Capital Outlay	763	Contractual	3,000	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	75,000	Total Expenditures	763	Total Expenditures	3,000	78,763
Cash Balance Dec 31	12,129	Cash Balance Dec 31	29,441	Cash Balance Dec 31	69,920	Cash Balance Dec 31	8,486	Cash Balance Dec 31	0	119,976 **
										119,976 **

**Note: These two block figures should agree.

CPA Summary

City of Abilene

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:

KDOT Cost Share										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0
										0

**Note: These two block figures should agree.

CPA Summary

**Published in the Abilene Reflector Chronicle on August 26, 2025
NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE
AND BUDGET HEARING**

The governing body of
City of Abilene

will meet on September 8, 2025 at 4:00 PM at Abilene Public Library
209 NW 4th Abilene, KS 67410 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 419 N Broadway
Abilene, KS 67410 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.

Fund	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,640,494	31.950	6,266,825	31.438	6,862,532	2,411,809	34.184
Debt Service	489,369	5.285	455,292	4.336	419,780	191,930	2.720
Library	564,345	8.220	607,250	8.219	639,950	579,965	8.220
Airport	844,086		240,235		873,209		
Fire Apparatus	131,075	1.901	71,075	1.655	251,629	170,237	2.413
Capital Improvement	400,000						
Special Highway	1,714,524		247,000		354,760		
Street Sales Tax	959,196		440,000		503,150		
Recycle	134,347		141,476		175,948		
Storm Water	56,114		118,400		627,271		
Special Parks & Recreation	36,990		14,000		86,271		
Special Alcohol & Drug	10,605		13,199		20,632		
Library Pool Renovation					16,419		
	277,628		200,000		237,435		
Water	2,509,722		2,446,828		2,790,107		
Sewer	1,918,095		1,979,929		2,252,431		
Recreation Commission	640,312		766,243		887,099		
Convention & Visitors Bureau	267,829		277,516		336,198		
Non-Budgeted Funds-A	889,461						
Non-Budgeted Funds-B	78,763						
Non-Budgeted Funds-C							
Totals	18,561,945	47.356	14,285,268	45.648	17,334,821	3,353,941	47.537
							Revenue Neutral Rate** 43.515
Less: Transfers	879,150		694,741		1,276,009		
Net Expenditure	17,682,795		13,590,527		16,058,812		
Total Tax Levied	3,070,468		3,057,478		3,000,000		
Assessed Valuation	84,838,623		67,251,761		70,552,700		

Outstanding Indebtedness:	2023	2024	2025
Jan 1			
G.O. Bonds	8,900,000	8,050,000	7,225,000
Revenue Bonds	15,905,000	15,905,000	13,920,000
Other	0	0	0
Lease Purchase Principal	640,152	25,409,134	1,347,167
Total	25,445,152	49,364,134	22,492,167

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

AFFIDAVIT OF PUBLICATION

**STATE OF KANSAS
DICKINSON COUNTY } ss.**

Kathy Hageman being first duly sworn, deposes and says:
That I am the editor of the Reflector-Chronicle, a daily newspaper printed in
the State of Kansas, and published in and of general circulation in Dickinson
County, Kansas, with a general paid circulation on a monthly basis, and that
said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times a year; has
been so published continuously and uninterruptedly in said county and state
for period of more than five years prior to the first publication of said notice;
and has been admitted at the post office of Abilene, in said county, as a 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 1 consecutive
weeks, the first publication thereof being made as aforesaid on the day of
26, 2025 with subsequent publications being made on the
following dates:

_____, 20____, _____, 20____

Printer's Fee \$ 130.00

Subscribed and sworn to before me this 26th day of

August, 2025

Kim A Maguire
Notary Public

My commission expires 8-5-2029

Approved: _____

Judge _____



RESOLUTION NO. 090825-1

A RESOLUTION OF THE CITY OF ABILENE, KANSAS, APPROVING THE LEVY OF A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS, the budget proposed by the Governing Body of the City of Abilene, Kansas (the “City”), requires the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body of the City held a hearing on September 8, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City, having conducted a public hearing, desires to adopt a budget that requires the levy of a property tax rate exceeding the Revenue Neutral Rate.

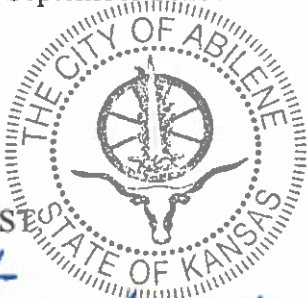
NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF ABILENE, KANSAS, AS FOLLOWS:

Section 1. The Governing Body of the City hereby approves exceeding the Revenue Neutral Rate of 43.515 mills and directs the City Manager and City Clerk to take action necessary to exceed the Revenue Neutral Rate.

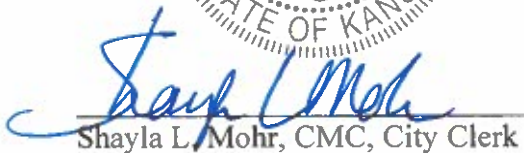
Section 2. The Governing Body of the City hereby directs the City Manager or his designee to certify to the County Clerk the amount of ad valorem tax to be levied by the City in accordance with the budget to be adopted by the Governing Body.

Section 3. This Resolution shall be in full force and effect from and after its adoption.

Passed and approved by the Governing Body of the City of Abilene, Kansas, on this 8th day of September 2025.




Brandon Rein, Mayor


Shayla L. Mohr, CMC, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Abilene to Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on

September 8, 2025 @ 4pm

Resolution No. 090825-1

Governing Body Member	Yes	No	No Vote
Commissioner Amy Meysenburg	X		
Commissioner Wendy Miller		X	
Commissioner Trevor Witt	X		
Commissioner John Kollhoff		X	
Mayor Brandon Rein	X		
TOTAL	3	2	

Certified:

