COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **CITY OF ALLEN**

General:

✓ A Certificate page signed by at least one member of the governing body.

✓ Verify that page numbers listed on the Certificate page are included in the budget.

✓ Verify that expenditures for each fund on the Certificate page matches individual fund sheet expenditures.

✓ Staple Proof of Publication, and published ordinance or signed resolution is attached.

✓ Verify the Total Ad Valorem Tax (from cert. pg. 1) does not exceed maximum levy (pg. 2, line 17).

Transfers:

✓ Verify the transfers listed on Schedule of Transfers are traceable to the fund page and amounts are in agreement.

Notice of Budget Hearing:

✓ Verify there are at least 10 days between the date the Notice of Budget Hearing was published and when the hearing was held.

✓ All funds are listed.

✓ Verify lease purchase principal outstanding for January 1, 20__ matches the total on "Statement of Conditional Lease-Purchase". Lease payments must be budgeted in an operating fund (payments from the bond and interest funds are not authorized).

Fund Sheets:

✓ December 31st cash balance was forwarded to January 1st.

✓ Check that all miscellaneous receipt/expenditure amounts do not exceed 10% of total receipts or expenditures.

✓ Check that non-appropriated balances do not exceed 5% of total expenditures.

9-22-25

State of Kansas
City

2026

RECD LYON CO CLERK
SEP 22 2025 PM 1:41

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
City of Allen
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	299,999	44,690	55.326
Debt Service	10-113				
Library	12-1220				
Special Highway		7	15,287		
Water		7	75,218		
Sewer		8	91,477		
		8			
Non-Budgeted Funds		9			
Totals		xxxxxx	481,981	44,690	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			807,762
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

44,690

Revenue Neutral Rate	33.002
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Joyce Wilson

Address:
105 Jeffery
Olpe, KS 66865
Email:
bujwilson@gmail.com

Kathy Jackson - Council Member
Matt Thomas Council Member
Benjamin Railey Council Member
Ben Floyd Council Member
Mayor

Date Attested: Sept. 22 2025

County Clerk

City of Allen

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	26,658	7,007	305	11	159	58
Debt Service						
Library						
TOTAL	26,658	7,007	305	11	159	58

County Treas Motor Vehicle Estimate 7,007

County Treas Recreational Vehicle Estimate 305

County Treas 16/20M Vehicle Estimate 11

County Treas Commercial Vehicle Tax Estimate 159

County Treas Watercraft Tax Estimate 58

Motor Vehicle Factor 0.26285

Recreational Vehicle Factor 0.01144

16/20 Vehicle Factor 0.00041

Commercial Vehicle Factor 0.00596

Watercraft Factor 0.00218

City of Allen

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

State of Kansas
City

City of Allen

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:											
NONE											
Total Revenue Bonds					0			0	0	0	0
Other:											
NONE											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Allen

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 Allen 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	216,171	222,944	193,697
Receipts:			
Ad Valorem Tax	19,550	26,658	xxxxxxxxxxxxxxxx
Delinquent Tax	2,093	1,279	
Motor Vehicle Tax	7,310	8,199	7,007
Recreational Vehicle Tax	433	318	305
16/20M Vehicle Tax	25	24	11
Commercial Vehicle Tax	235	117	159
Watercraft Tax		8	58
Gross Earning (Intangible) Tax			0
Compensating Use Tax	3,505	3,700	3,700
Local Sales Tax	15,821	16,000	16,000
Franchise Tax	6,562	8,000	8,000
Licenses	100	150	200
Refuse Collection	20,306	23,000	23,000
Rent	4,299	4,300	4,300
Insurance Refund	442		
Returned Check	173		
Playground	9,000		
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**89,854**	**91,753**	**62,740**
Resources Available:	**306,025**	**314,697**	**256,437**
Expenditures:			
Wages and Benefits	15,761	17,000	18,000
Commodities	8,008	6,000	25,000
Contractual	32,748	9,000	14,000
Street Lights	5,393	6,000	6,000
Park	963	2,000	25,000
Refuse Contract	20,208	22,000	22,000
Capital Outlay		9,000	149,999
Transfer to:			
Capital Improvements		50,000	40,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**83,081**	**121,000**	**299,999**
Unencumbered Cash Balance Dec 31	222,944	193,697	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	288,300	301,000	299,999
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	299,999
		Tax Required	43,562
	Delinquent Comp Rate:	2.6%	1,128
		Amount of 2025 Ad Valorem Tax	**44,690**

City of Allen 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	11,496	10,226	6,087
Receipts:			
State of Kansas Gas Tax	4,377	4,670	4,670
County Transfers Gas	541	530	530
Interest on Idle Funds	7,168	5,600	4,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,086**	**10,800**	**9,200**
Resources Available:	**23,582**	**21,026**	**15,287**
Expenditures:			
Street Repair and Maintenance	13,356	14,939	15,287
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**13,356**	**14,939**	**15,287**
Unencumbered Cash Balance Dec 31	10,226	6,087	0
2024/2025/2026 Budget Authority Amount	18,053	14,939	15,287

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	32,524	23,770	25,218
Receipts:			
Charges to Customers	33,574	45,000	50,000
Insurance Refund	265		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**33,839**	**45,000**	**50,000**
Resources Available:	**66,363**	**68,770**	**75,218**
Expenditures:			
Wages and Benefits	9,089	10,000	10,000
Commodities	1,614	2,000	15,000
Contractual	9,482	8,000	8,000
RWD Payments	6,552	6,552	8,000
Water Purchases	15,856	17,000	21,000
Capital Outlay			13,218
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**42,593**	**43,552**	**75,218**
Unencumbered Cash Balance Dec 31	23,770	25,218	0
2024/2025/2026 Budget Authority Amount	78,783	71,972	75,218

City of Allen 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	30,653	39,477	53,977
Receipts:			
Charges to Customers	34,688	37,500	37,500
Insurance Refund	177		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**34,865**	**37,500**	**37,500**
Resources Available:	**65,518**	**76,977**	**91,477**
Expenditures:			
Wages and Benefits	8,949	9,000	15,000
Commodities	1,087	8,000	12,000
Contractual	16,005	6,000	8,000
Capital Outlay			55,277
Sewer Cleaning			1,200
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**26,041**	**23,000**	**91,477**
Unencumbered Cash Balance Dec 31	39,477	53,977	0
2024/2025/2026 Budget Authority Amoun	46,270	60,653	91,477

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	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

City of Allen

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:		
Water Deposits		**Capital Improvements**		**Special Project Fund**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,100	Cash Balance Jan 1	31,082	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		33,182
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Deposits	300			Donations	1,000					
Total Receipts	300	Total Receipts	0	Total Receipts	1,000	Total Receipts	0	Total Receipts	0	1,300
Resources Available:	2,400	Resources Available:	31,082	Resources Available:	1,000	Resources Available:	0	Resources Available:	0	34,482
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Refunds		Lift Station Repairs	4,520							
		Ditches	807							
		Consultants	15,200							
Total Expenditures	0	Total Expenditures	20,527	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	20,527
Cash Balance Dec 31	2,400	Cash Balance Dec 31	10,555	Cash Balance Dec 31	1,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	13,955 **
										13,955 **

** Note: These two block figures should agree.

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Allen

will meet on September 8, 2025 at 6:45 PM at Allen City Hall, 4 West Forth, Allen, KS 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 Allen City Hall, 4 West Fourth, Allen, KS 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	83,081	25.460	121,000	24.640	299,999	44,690	55.326
Debt Service							
Library							
Special Highway	13,356		14,939		15,287		
Water	42,593		43,552		75,218		
Sewer	26,041		23,000		91,477		
Non-Budgeted Funds	20,527						
Totals	185,598	25.460	202,491	24.640	481,981	44,690	55.326
						*Revenue Neutral Rate***	*33.002*
Less: Transfers	0		0		0		
Net Expenditure	185,598		202,491		481,981		
Total Tax Levied	18,484		26,658		xxxxxxxxxxxxxxxxx		
Assessed Valuation	725,993		1,081,901		807,762		

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*

Cary Miles

City Official Title: City Clerk

Resolution No. 2025-01

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

WHEREAS, the Revenue Neutral Rate for the City of Allen was calculated as 33.002 mills by the Lyon County Clerk; and

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

WHEREAS, the Governing Body 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 of Allen, 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 ALLEN:

The City of Allen shall levy a property tax rate exceeding the Revenue Neutral Rate of 33.002 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 8th day of September, 2025 and SIGNED by the Mayor.

_____
Mayor

Attested:

Cary Miles
_____
City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 8, 2025

Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Jessie Niedfelt			X
Kristi Thomas	X		
Kathy Jackson	X		
Benjamin Railey	X		
Michael Houston			X
Roger Floyd	X		
TOTAL	4	0	

Certified: _____

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF ALLEN, HEREBY NOTIFIES THE LYON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 55.326. The date of our hearing is September 8, 2025 at 6:45 PM and will be held at Allen City Hall, 4 West Fourth in Allen, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before 5:00 p.m. on October 1, 2025.

WITNESS my hand on June 23, 2025.

Cary Miller

Clerk or Officer of Governing Body

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 19, 2025

Notice ID: D93V7IxJCBdPVEl0k6qd
Notice Name: City of Allen BH

PUBLICATION FEE: $70.30

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

Signed or attested before me on this

19th day of August, A.D. 2025.

Notary Public

RECD LYON CO CLERK
AUG 22 2025 PM 1:05

Newspaper page size: Width: 10.12 in., Height: 20.31 in.

State of Kansas City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Allen

will meet on September 8, 2025 at 6:45 PM at Allen City Hall, 4 West Forth, Allen, KS 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 Allen City Hall, 4 West Fourth, Allen, KS and will be available at the hearing.

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	83,081	23.460	121,010	24.840	248,999	44,840	55.325
Debt Service							
Library							
Special Highway	13,356		14,910		15,283		
Water	42,993		43,532		75,218		
Sewer	26,041		23,000		91,477		
Non-Budgeted Funds	20,537						
Totals	185,596	23.460	202,441	24.840	431,981	44,840	55.325
					Revenue Neutral Rate**		33.602
Less: Transfers	0		0		0		
Net Expenditure	185,596		202,441		431,981		
Total Tax Levied	19,448		20,455		0		
Assessed Valuation	725,943		1,041,901		807,762		

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*

Cary Miles

City Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF ALLEN, HEREBY NOTIFIES THE LYON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 55.326. The date of our hearing is September 8, 2025 at 6:45 PM and will be held at Allen City Hall, 4 West Fourth in Allen, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before 5:00 p.m. on October 1, 2025.

WITNESS my hand on June 23, 2025.

Cary Miles

Clerk or Officer of Governing Body

RECEIVED
JUN 23 2025
BY:

State of Kansas
City

2026

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City of Allen

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Debt Service							
Library							
Special Highway	13,356		14,939		15,287		
Water	42,593		43,552		75,218		
Sewer	26,041		23,000		91,477		
Non-Budgeted Funds	20,527						
Totals	185,598	25.460	202,491	24.640	481,982	44,691	55.326
						*Revenue Neutral Rate***	*33.002*
Less: Transfers	0		0		0		
Net Expenditure	185,598		202,491		481,982		
Total Tax Levied	18,484		26,658		xxxxxxxxxxxxxxxxx		
Assessed Valuation	725,993		1,081,901		807,778		

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*

Cary Miles

City Official Title: City Clerk

RECEIVED
JUN 23 2025
BY: