CERTIFICATE 2025

To the Clerk of Dickinson County, State of Kansas

We, the undersigned, officers of

City of Abilene

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the yeas 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	7,470,341	2,105,678	31.438
Debt Service	10-113	8	505,293	290,445	4.336
Library	12-1220	8	607,250	550,507	8.219
Airport	3-113a	9	1,018,425		
Fire Apparatus	12-110c	9	251,629	~~110,869~~ 110,848	1.655
Capital Improvement	12-1,118	10	150,000		
		10			
Special Highway		11	1,753,254		
Street Sales Tax		11	440,000		
Recycle		12	168,179		
Storm Water		12	663,629		
Special Parks & Recreation		13	87,252		
Special Alcohol & Drug		13	26,100		
Library Pool Renovation		14	16,419		
		14			
Water		15	2,787,340		
Sewer		16	1,999,998		
Recreation Commission		17	978,526		
Convention & Visitors Bureau		18	287,163		
Non-Budgeted Funds-A		19			
Non-Budgeted Funds-B		20			
Totals		xxxxx	19,210,798	~~3,057,459~~	45.648
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		21			67,251,781
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

TIF -627
66,62

Revenue Neutral Rate	45.667
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: 9/10/24 2024

County Clerk

Governing Body

CPA Summary

Page No. 1

State of Kansas
City

State of Kansas
City

1,109.
14,672.



Published in The Abilene Reflector Chronicle on August 15th, 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Abilene

will meet on August 26, 2024 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.

BUDGET SUMMARY

Estimated Tax Rate is subject to change depending on the final assessed valuation. Detailed budget information is available at City Hall 419 N Broadway, Abilene, KS 67410 and will be available at this hearing. Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

	Prior Year Actual 2023		Current Year Estimate or 2024		Proposed Budget Year 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	5,753,601	32.809	5,660,367	31.950	7,556,510	2,238,847	33.430
Debt Service	492,218	5.530	488,368	5.285	505,293	290,445	4.337
Library	535,392	8.221	581,072	8.220	607,250	550,907	8.220
Airport	260,782		542,706		1,018,425		
Fire Apparatus	122,025	1.917	71,075	1.901	204,075	110,869	1.655
Capital Improvement		1.685			150,000		
Special Highway	269,507		647,000		1,753,254		
Street Sales Tax	1,029,111		1,105,878		440,000		
Recycle	291,050		144,278		168,179		
Storm Water	3,400		68,400		663,629		
Special Parks & Recreation	16,251		13,766		87,252		
Special Alcohol & Drug	15,232		13,766		26,100		
Library Pool Renovation	24,078				16,419		
Water	2,020,284		2,262,504		2,767,340		
Sewer	1,931,517		1,900,505		1,999,998		
Recreation Commission	569,803		665,924		978,526		
Convention & Visitors Bureau	241,349		260,894		287,163		
Non-Budgeted Funds-A	476,836						
Non-Budgeted Funds-B	28,965						
Totals	14,072,371	50.162	14,426,606	47.356	19,249,413	3,190,668	47.642
						Revenue Neutral Rate**	45.667
Less: Transfers	641,317		954,150		874,000		
Net Expenditures	13,431,054		13,472,456		18,375,413		
Total Tax Levied	3,076,076		3,070,466		xxxxxxxxxxx		
Assessed Valuation:	61,326,310		64,838,823		66,970,256		

Outstanding Indebtedness,

January 1,	2022	2023	2024
G.O. Bonds	9,295,000	8,900,000	8,050,000
Revenue Bond	16,585,000	15,905,000	15,905,000
Other	0	0	0
Lease Purchase Principal	851,767	640,152	640,152
Total	27,031,767	25,445,152	24,595,152

*Tax rates are expressed in mills.

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

s/Leann Johnson

City Official Title: Finance Director

AFFIDAVI

STATE OF KANSAS
DICKINSON COUNTY

Ed Boice

That I am the editor of the Refl
the State of Kansas, and publish
County, Kansas, with a general
said newspaper is not a trade, r

Said newspaper is a
been so published continuously
for period of more than five ye
and has been admitted at the po
class matter.

That the attached noti
the regular and entire issue of sa
weeks, the first publication th
8-15, 2024 wi
following dates:

_____, 20____,

_____

Printer's Fee $ 123.00

Subscribed and sworn to befor

August

STATE OF KANSAS NOTARY PUBLIC

KIM A. MAGUIRE
My Appointment Expires
July 31, 2025

T OF PUBLICATION

} ss.

__being first duly sworn, deposes and says:
lector-Chronicle, a daily newspaper printed in
hed in and of general circulation in Dickinson
l paid circulation on a monthly basis, and that
eligious or fraternal publication.

daily published at least 50 times a year; has
y and uninterruptedly in said county and state
ars prior to the first publication of said notice;
st office of Abilene, in said county, as a second

ice is a true copy thereof and was published in
aid newspaper for 1 consecutive
ereof being made as aforesaid on the day of
ith subsequent publications being made on the

, _____, 20____

re me this 15th day of

_____, 20 24

Notary Public

My commission expires 7.31.2025

Approved:_____

Judge _____

City of Abilene 2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,071,596	209,129	3,793	927	5,766	946
Debt Service	342,673	34,593	627	153	954	156
Library	532,954	53,802	976	238	1,484	243
Airport						
Fire Apparatus	123,245	12,442	226	55	343	56
Capital Improvement						
TOTAL	3,070,468	309,966	5,622	1,373	8,547	1,401

County Treas Motor Vehicle Estimate	309,966				
County Treas Recreational Vehicle Estimate		5,622			
County Treas 16/20M Vehicle Estimate			1,373		
County Treas Commercial Vehicle Tax Estimate				8,547	
County Treas Watercraft Tax Estimate					1,401

Motor Vehicle Factor	0.10095				
Recreational Vehicle Factor		0.00183			
16/20M Vehicle Factor			0.00045		
Commercial Vehicle Factor				0.00278	
Watercraft Factor					0.00046

City of Abilene 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 Fund	CVB	25,000	25,000	50,000	City Commission
Water Fund	General Fund	97,000	97,000	98,000	KSA825d
Sewer Fund	General Fund	81,000	81,000	80,000	KSA825d
Storm Water Fund	General Fund	3,400	3,400	3,400	KSA825d
Recycling Fund	General Fund	5,000	5,000	5,000	KSA825d
General Fund	Equipment Reserve	290,000	324,000	321,850	KSA 12-1,117
Airport Fund	Equipment Reserve	4,000	2,000	2,000	KSA 12-1,117
Recycling Fund	Equipment Reserve	13,750	13,750	13,750	KSA 12-1,117
Water Fund	Water Equip Reserve	20,000	200,000	200,000	KSA 12-1,117
Sewer Fund	Sewer Equip Reserve	100,000	200,000	100,000	KSA 12-1,117
General Fund	Sister City Scholarship	2,167			City Commission
General Fund	Tree Program	-	3,000		City Commission
	Totals	641,317	954,150	874,000	
	Adjustments				
	Adjusted Totals	641,317	954,150	874,000	

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

City of Abilene 2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Dawson Cottage Addition	8/13/2015	9/1/2025	2.15-2.45	245,000	50,000	3-1, 9-1	9/1	1,188	25,000	613	25,000
Highlands/Cedar/East/Daws	7/6/2017	9/1/2040	3.00-4.00	4,290,000	3,050,000	3-1, 9-1	9/1	109,200	225,000	102,450	200,000
8th Street/WTP/Sewer	7/15/2019	9/1/2039	3.00-5.00	2,725,000	2,500,000	3-1, 9-1	9/1	88,300	125,000	82,050	130,000
WWTP	12/20/2019	3/1/2028	2.25-4.00	3,945,000	2,450,000	3-1, 9-1	3/1	79,725	450,000	61,325	470,000
Total G.O. Bonds					**8,050,000**			**278,413**	**825,000**	**246,438**	**825,000**
Revenue Bonds:											
PBC Hospital Bond	12/14/2017	12/1/2035	2.00-5.00	17,405,000	15,905,000	6-1, 12-1	12/1	635,744	1,020,000	594,944	965,000
Total Revenue Bonds					**15,905,000**			**635,744**	**1,020,000**	**594,944**	**965,000**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**23,955,000**			**914,157**	**1,845,000**	**841,381**	**1,790,000**

City of Abilene 2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
Street Sweeper	9/1/2018	84	3.80	144,824	45,441	24,026	24,026
Fire Truck	9/1/2018	84	2.64	433,212	266,458	71,075	71,075
Water Meter	11/13/2018	84	1.75	740,010	328,253	113,327	113,327
Fire Truck	9/15/2023	84	5.70	829,106	813,982	60,000	155,554
				Totals	**1,454,134**	**268,428**	**363,982**

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

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

Budgeted Year: 2025

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 2024	Proposed Year 2025
Ad Valorem	$532,954	$550,507
Delinquent Tax	$0	$0
Motor Vehicle Tax	$45,400	$53,802
Recreational Vehicle Tax	$847	$976
16/20M Vehicle Tax	$257	$238
TOTAL TAXES	$579,458	$605,523
Difference in Total Taxes:	$26,065	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$64,838,823	$66,970,256
Did Assessed Valuation Decrease?	No	
Levy Rate	8.22	8.220
Difference in Levy Rate:	0.000	
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

City of Abilene 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	2,371,525	1,910,660	1,977,023
Receipts:			
Ad Valorem Tax	1,904,122	2,071,596	xxxxxxxxxxxxxxxx
Delinquent Tax	21,242	21,000	21,000
Motor Vehicle Tax	188,507	181,201	209,129
Recreational Vehicle Tax		3,379	3,793
16/20M Vehicle Tax		1,027	927
Commercial Vehicle Tax		5,331	5,766
Watercraft Tax		1,109	946
Gross Earning (Intangible) Tax			0
Mineral Production Tax			
Local Alcoholic Liquor	14,779	10,000	14,000
Compensating Use Tax			
Local Sales Tax	1,703,725	1,600,000	1,616,000
Franchise Tax	914,579	898,000	900,000
Licenses	205,600	176,650	184,668
Intergovernmental	51,250	50,000	50,000
Transfers	186,400	186,400	186,400
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	102,532	521,037	195,010
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,292,736**	**5,726,730**	**3,387,639**
Resources Available:	**7,664,261**	**7,637,390**	**5,364,662**

City of Abilene

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025

Resources Available:	7,664,261	7,637,390	5,364,662
Expenditures:			
Administrative	945,150	777,468	803,135
Police	1,622,421	1,609,927	1,762,883
Fire	1,101,276	1,048,855	1,423,393
Streets & Alleys	674,546	677,900	777,396
Bindweed & Flood Maintenance	122,340	151,942	164,340
Parks	355,258	395,042	429,685
Pool	13,773	22,230	19,500
Community Development	185,103	168,124	159,151
Inspection	139,397	149,526	195,590
Municipal Court	183,875	196,155	234,795
Senior Center	41,848	42,611	54,873
Civic Center	46,527	46,586	48,750
Land Bank	24,837	25,000	25,000
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	5,456,351	5,311,367	6,098,491
Transfer to Equipment Reserve	272,250	324,000	321,850
Transfer to CVB	25,000	25,000	50,000
Cash Reserve (2025 column)			1,000,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,753,601**	**5,660,367**	**7,470,341**
Unencumbered Cash Balance Dec 31	1,910,660	1,977,023	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	7,045,569	7,438,043	7,470,341
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,470,341
		Tax Required	2,105,678
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,105,678

CPA Summary

City of Abilene 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	40,621	36,638	53,164
Receipts:			
Ad Valorem Tax	321,099	342,673	xxxxxxxxxxxxxxx
Delinquent Tax	4,266	5,000	
Motor Vehicle Tax	37,814	30,538	34,593
Recreational Vehicle Tax		570	627
16/20M Vehicle Tax		173	153
Commercial Vehicle Tax		898	954
Watercraft Tax		187	156
Special Assessments	123,855	123,855	124,000
Interest on Idle Funds	1,201	1,000	1,201
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**488,235**	**504,894**	**161,684**
Resources Available:	**528,856**	**541,532**	**214,848**
Expenditures:			
Bond Principal & Interest	492,217	488,368	455,293
Cash Reserve (2025 column)			50,000
Miscellaneous	1		
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**492,218**	**488,368**	**505,293**
Unencumbered Cash Balance Dec 31	36,638	53,164	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	542,275	538,368	505,293
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	505,293
		Tax Required	290,445
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	290,445

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	477,257	532,954	xxxxxxxxxxxxxxx
Delinquent Tax	5,590		
Motor Vehicle Tax	52,545	45,400	53,802
Recreational Vehicle Tax		847	976
16/20M Vehicle Tax		257	238
Commercial Vehicle Tax		1,336	1,484
Watercraft Tax		278	243
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**535,392**	**581,072**	**56,743**
Resources Available:	**535,392**	**581,072**	**56,743**
Expenditures:			
Appropriation to the Library	535,392	581,072	607,250
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**535,392**	**581,072**	**607,250**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	552,600	581,072	607,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	607,250
		Tax Required	550,507
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	550,507

CPA Summary

City of Abilene 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	362,902	243,313	282,672
Receipts:			
Ad Valorem Tax	169	0	xxxxxxxxxxxxxxxx
Delinquent Tax	450	28	
Motor Vehicle Tax	6,525	1,484	
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Intergovernmental Revenue	130,422	577,101	828,534
Interest on Idle Funds	142	142	142
Neighborhood Revitalization Rebate			0
Miscellaneous	3,455	3,313	5,784
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**141,163**	**582,068**	**834,460**
Resources Available:	**504,065**	**825,381**	**1,117,132**
Expenditures:			
Contractual	6,432	6,500	5,000
Commodities	40,640	35,500	40,259
Capital Outlay	209,680	498,709	971,166
Transfer to Equipment Reserve	4,000	2,000	2,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**260,752**	**542,709**	**1,018,425**
Unencumbered Cash Balance Dec 31	243,313	282,672	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,070,500	947,098	1,018,425
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,018,425
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Fire Apparatus**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	11,082	14,679	126,131
Receipts:			
Ad Valorem Tax	111,308	123,245	xxxxxxxxxxxxxxxx
Delinquent Tax	1,309	500	1,500
Motor Vehicle Tax	12,998	10,587	12,442
Recreational Vehicle Tax		198	226
16/20M Vehicle Tax		60	55
Commercial Vehicle Tax		311	343
Watercraft Tax		65	56
Transfer		107,554	
Interest on Idle Funds	7	7	7
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**125,622**	**242,527**	**14,629**
Resources Available:	**136,704**	**257,206**	**140,760**
Expenditures:			
Fire Truck Lease Purchase	71,075	71,075	71,075
Principal & Interest	50,950	60,000	155,554
Cash Reserve (2025 column)			25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	122,025	131,075	251,629
Unencumbered Cash Balance Dec 31	14,679	126,131	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	147,025	156,075	251,629
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	251,629
		Tax Required	110,869
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	110,869

CPA Summary

City of Abilene 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	117,560	436,781	446,716
Receipts:			
Ad Valorem Tax	98,260	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,847		
Motor Vehicle Tax	27,696	9,304	
Recreational Vehicle Tax		174	
16/20M Vehicle Tax		53	
Commercial Vehicle Tax		274	
Watercraft Tax		57	
Sale of Tax Credits	182,396		
Interest on Idle Funds	73	73	0
Neighborhood Revitalization Rebate			0
Miscellaneous	8,949		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**319,221**	**9,935**	**0**
Resources Available:	**436,781**	**446,716**	**446,716**
Expenditures:			
Capital Outlay	0	0	150,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**150,000**
Unencumbered Cash Balance Dec 31	436,781	446,716	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	400,000	0	150,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	150,000
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Abilene 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	95,444	81,284	1,503,714
Receipts:			
State of Kansas Gas Tax	174,547	167,930	167,790
County Transfers Gas	0	0	0
KDOT Funds	78,728	1,600,000	80,000
Transfers		300,000	
Interest on Idle Funds	245	500	250
Miscellaneous	1,827	1,000	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**255,347**	**2,069,430**	**249,540**
Resources Available:	**350,791**	**2,150,714**	**1,753,254**
Expenditures:			
Commodities	31,536	82,000	82,000
Contractual	156,158	165,000	165,000
Capital Outlay	81,813	400,000	1,400,000
Cash Reserve (2025 column)			106,254
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**269,507**	**647,000**	**1,753,254**
Unencumbered Cash Balance Dec 31	81,284	1,503,714	0
2023/2024/2025 Budget Authority Amoun	449,180	2,256,926	1,753,254

Adopted Budget

Street Sales Tax	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,585,349	745,878	0
Receipts:			
Sales Tax	180,640	360,000	440,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**180,640**	**360,000**	**440,000**
Resources Available:	**1,765,989**	**1,105,878**	**440,000**
Expenditures:			
Capital Outlay	1,020,111	1,105,878	440,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,020,111**	**1,105,878**	**440,000**
Unencumbered Cash Balance Dec 31	745,878	0	0
2023/2024/2025 Budget Authority Amoun	1,918,275	1,115,989	440,000

CPA Summary

City of Abilene 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Recycle**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	209,889	52,318	48,090
Receipts:			
Charges for Service	102,906	100,000	100,000
Reimbursed Expenses	30,485	20,000	20,000
Transfer		20,000	
Interest on Idle Funds	88	50	89
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**133,479**	**140,050**	**120,089**
Resources Available:	**343,368**	**192,368**	**168,179**
Expenditures:			
Salaries	5,428	7,521	8,006
Contractual	74,004	75,000	83,000
Commodities	45,659	48,007	56,342
Capital Outlay	147,209	0	0
Transfers	18,750	13,750	18,750
Cash Reserve (2025 column)			2,081
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**291,050**	**144,278**	**168,179**
Unencumbered Cash Balance Dec 31	52,318	48,090	0
2023/2024/2025 Budget Authority Amoun	336,487	300,512	168,179

Adopted Budget

Storm Water	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	528,364	595,646	595,396
Receipts:			
Charges for Services	70,450	68,000	68,000
Interest on Idle Funds	232	150	233
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**70,682**	**68,150**	**68,233**
Resources Available:	**599,046**	**663,796**	**663,629**
Expenditures:			
Contractual	0	20,000	50,000
Capital Outlay	0	45,000	65,000
Transfer to Equipment Reserve	3,400	3,400	3,400
Cash Reserve (2025 column)			545,229
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,400**	**68,400**	**663,629**
Unencumbered Cash Balance Dec 31	595,646	595,396	0
2023/2024/2025 Budget Authority Amoun	598,969	90,964	663,629

CPA Summary

City of Abilene 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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	57,264	73,252	73,252
Receipts:			
Alcohol Tax	14,779	13,766	14,000
Gifts and Donations	17,433		
Interest on Idle Funds	27		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,239**	**13,766**	**14,000**
Resources Available:	**89,503**	**87,018**	**87,252**
Expenditures:			
Capital Outlay	16,251	13,766	14,000
Cash Reserve (2025 column)			73,252
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,251**	**13,766**	**87,252**
Unencumbered Cash Balance Dec 31	73,252	73,252	0
2023/2024/2025 Budget Authority Amount	82,738	14,980	87,252

Adopted Budget

Special Alcohol & Drug	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	12,552	12,100	12,100
Receipts:			
Alcohol Tax	14,779	13,766	14,000
Interest on Idle Funds	1		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,780**	**13,766**	**14,000**
Resources Available:	**27,332**	**25,866**	**26,100**
Expenditures:			
Awards and Contributions	15,232	13,766	14,000
Cash Reserve (2025 column)			12,100
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,232**	**13,766**	**26,100**
Unencumbered Cash Balance Dec 31	12,100	12,100	0
2023/2024/2025 Budget Authority Amount	26,819	24,852	26,100

CPA Summary

City of Abilene 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Library Pool Renovation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	40,497	16,419	16,419
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**40,497**	**16,419**	**16,419**
Expenditures:			
Capital Outlay	24,078		16,419
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**24,078**	**0**	**16,419**
Unencumbered Cash Balance Dec 31	16,419	16,419	0
2023/2024/2025 Budget Authority Amount	40,496	0	16,419

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

City of Abilene 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	918,249	914,218	709,431
Receipts:			
Charges for Services	1,900,215	1,919,217	1,938,409
Sales Tax	24,664	20,000	20,000
Fines and Penalties	11,415	36,000	37,000
Reimbursed Expenses	6,605	10,000	10,000
Antenna Fees	16,573	17,500	17,500
Interest on Idle Funds	4,953	5,000	5,000
Miscellaneous	51,828	50,000	50,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,016,253**	**2,057,717**	**2,077,909**
Resources Available:	**2,934,502**	**2,971,935**	**2,787,340**
Expenditures:			
WELLS PRODUCTION/WTP			
Salaries	295,736	294,047	351,520
Contractual	0	0	0
Commodities	283,209	462,300	430,500
Capital Outlay	4,658	0	90,000
WATER DISTRIBUTION			
Salaries	198,740	167,336	222,194
Contractual	0	0	
Commodities	373,146	211,885	409,215
Capital Outlay	122,890	389,549	500,000
COMMERCIAL			
Salaries	175,265	183,998	202,024
Contractual	4,917	7,300	6,800
Commodities	198,722	175,100	210,982
Capital Outlay	2,632	0	
DEBT SERVICE			
Principal and Interest	28,869	26,490	24,615
2019 Bond Expense	34,500	37,500	39,000
Transfers to other Funds	297,000	307,000	297,000
Cash Reserve (2025 column)			3,491
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,020,284**	**2,262,504**	**2,787,340**
Unencumbered Cash Balance Dec 31	914,218	709,431	0
2023/2024/2025 Budget Authority Amoun	2,866,054	2,522,411	2,787,340

CPA Summary

City of Abilene 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	856,800	572,315	327,644
Receipts:			
Charges for Services	1,625,678	1,641,935	1,658,354
Reimbursed Expenses	17,227	10,000	10,000
Interest on Idle Funds	4,127	4,000	4,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,647,032**	**1,655,935**	**1,672,354**
Resources Available:	**2,503,832**	**2,228,250**	**1,999,999**
Expenditures:			
COLLECTION			
Salaries	110,977	112,432	121,164
Commodities	44,752	70,150	73,000
Capital Outlay	1,407	10,000	10,000
WASTEWATER TREATMENT PLANT			
Salaries	231,917	214,473	240,075
Commodities	401,314	387,600	397,950
Capital Outlay	50,000	25,000	25,000
COMMERCIAL			
Salaries	170,068	178,498	195,340
Contractual	4,917	7,300	6,800
Commodities	177,863	153,098	186,588
Capital Outlay	3,738	0	0
DEBT SERVICE			
Principal and Interest	553,564	551,055	552,530
Transfers to other Funds	181,000	191,000	181,000
Cash Reserve (2025 column)			10,552
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,931,517**	**1,900,605**	**1,999,998**
Unencumbered Cash Balance Dec 31	572,315	327,644	0
2023/2024/2025 Budget Authority Amoun	2,549,762	2,121,355	1,999,998

CPA Summary

City of Abilene 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Recreation Commission**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	484,543	504,981	413,630
Receipts:			
Property Tax	346,379	387,948	366,941
Fees	213,770	175,870	197,700
Interest Income	255	255	255
Grants	28,000	10,500	0
Interest on Idle Funds			
Miscellaneous	1,837		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**590,241**	**574,573**	**564,896**
Resources Available:	**1,074,784**	**1,079,554**	**978,526**
Expenditures:			
Administration	250,026	338,324	356,345
Aquatics	97,453	93,954	105,158
Athletics	96,309	127,385	135,569
Community Education	18,913	32,873	30,351
Community Center	68,401	68,388	70,500
Special Projects	38,701	5,000	265,000
Cash Reserve (2025 column)			15,603
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**569,803**	**665,924**	**978,526**
Unencumbered Cash Balance Dec 31	504,981	413,630	0
2023/2024/2025 Budget Authority Amount	883,430	885,998	978,526

CPA Summary

City of Abilene 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Convention & Visitors Bureau**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	96,126	87,506	43,612
Receipts:			
Transient Guest Tax	165,829	175,000	175,000
Charges for Services	8,943	12,000	9,000
Reimbursed Expenses	28,086	5,000	9,500
Transfers from Other Funds	25,000	25,000	50,000
Interest on Idle Funds	51		51
Miscellaneous	4,820		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**232,729**	**217,000**	**243,551**
Resources Available:	**328,855**	**304,506**	**287,163**
Expenditures:			
Salaries	105,104	110,294	114,366
Commodities	136,245	120,600	120,900
Capital Outlay	0	30,000	40,000
Cash Reserve (2025 column)			11,897
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**241,349**	**260,894**	**287,163**
Unencumbered Cash Balance Dec 31	87,506	43,612	0
2023/2024/2025 Budget Authority Amount	351,895	268,856	287,163

CPA Summary

NOTICE OF BUDGET HEARING

2025

The governing body of

City of Abilene

will meet on at at 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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 Year 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	5,753,601	32.809	5,660,367	31.950	7,470,341	2,105,678	31.442
Debt Service	492,218	5.530	488,368	5.285	505,293	290,445	4.337
Library	535,392	8.221	581,072	8.220	607,250	550,507	8.220
Airport	260,752		542,709		1,018,425		
Fire Apparatus	122,025	1.917	131,075	1.901	251,629	110,869	1.655
Capital Improvement		1.685			150,000		
Special Highway	269,507		647,000		1,753,254		
Street Sales Tax	1,020,111		1,105,878		440,000		
Recycle	291,050		144,278		168,179		
Storm Water	3,400		68,400		663,629		
Special Parks & Recreation	16,251		13,766		87,252		
Special Alcohol & Drug	15,232		13,766		26,100		
Library Pool Renovation	24,078				16,419		
Water	2,020,284		2,262,504		2,787,340		
Sewer	1,931,517		1,900,605		1,999,998		
Recreation Commission	569,803		665,924		978,526		
Convention & Visitors Bure	241,349		260,894		287,163		
Non-Budgeted Funds-A	476,836						
Non-Budgeted Funds-B	28,965						
Totals	14,072,371	50.162	14,486,606	47.356	19,210,798	3,057,499	45.654
						*Revenue Neutral Rate***	*45.667*
Less: Transfers	641,317		954,150		874,000		
Net Expenditure	13,431,054		13,532,456		18,336,798		
Total Tax Levied	3,076,076		3,070,468		xxxxxxxxxxxxxxx		
Assessed Valuation	61,326,310		64,838,823		66,970,256		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	9,295,000		8,900,000		8,050,000		
Revenue Bonds	16,885,000		15,905,000		15,905,000		
Other	0		0		0		
Lease Purchase Principal	851,767		640,152		1,454,134		
Total	27,031,767		25,445,152		25,409,134		

*Tax rates are expressed in mills

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

0

City Official Title: 0

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

City of Abilene

will meet on August 26, 2024 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 2025 Expenditures and Amount of 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 Year 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	5,753,601	32.809	5,660,367	31.950	7,470,341	2,105,678	31.442
Debt Service	492,218	5.530	488,368	5.285	505,293	290,445	4.337
Library	535,392	8.221	581,072	8.220	607,250	550,507	8.220
Airport	260,752		542,709		1,018,425		
Fire Apparatus	122,025	1.917	131,075	1.901	251,629	110,869	1.655
Capital Improvement		1.685			150,000		
Special Highway	269,507		647,000		1,753,254		
Street Sales Tax	1,020,111		1,105,878		440,000		
Recycle	291,050		144,278		168,179		
Storm Water	3,400		68,400		663,629		
Special Parks & Recreation	16,251		13,766		87,252		
Special Alcohol & Drug	15,232		13,766		26,100		
Library Pool Renovation	24,078				16,419		
Water	2,020,284		2,262,504		2,787,340		
Sewer	1,931,517		1,900,605		1,999,998		
Recreation Commission	569,803		665,924		978,526		
Convention & Visitors Bure	241,349		260,894		287,163		
Non-Budgeted Funds-A	476,836						
Non-Budgeted Funds-B	28,965						
Totals	14,072,371	50.162	14,486,606	47.356	19,210,798	3,057,499	45.654
						*Revenue Neutral Rate***	*45.667*
Less: Transfers	641,317		954,150		874,000		
Net Expenditure	13,431,054		13,532,456		18,336,798		
Total Tax Levied	3,076,076		3,070,468		xxxxxxxxxxxxxxx		
Assessed Valuation	61,326,310		64,838,823		66,970,256		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	9,295,000		8,900,000		8,050,000		
Revenue Bonds	16,885,000		15,905,000		15,905,000		
Other	0		0		0		
Lease Purchase Principal	851,767		640,152		1,454,134		
Total	27,031,767		25,445,152		25,409,134		

*Tax rates are expressed in mills

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

s/Leann Johnson

City Official Title: Finance Director

City of Abilene 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
Airport			0
Fire Apparatus			0
Capital Improvement			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 66,970,256

Valuation Factor: 66,970.256

Neighborhood Revitalization Subj to Rebate: 1,563,247

Neighborhood Revitalization factor: 1,563.247

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Abilene

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Dickinson County

Revenue Neutral Rate*	45.667	Proposed Tax Rate	45.654

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988