2026

CERTIFICATE

To the Clerk of Cloud County, State of Kansas
We, the undersigned, officers of
City of Aurora
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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: 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	118,891	12,747	50.488
Special Highway		7	11,874		
Gas Fund		7	29,146		
Water Fund		8	40,494		
Sewer Fund		8	13,562		
Trash Fund		9	4,309		
		9			
Non-Budgeted Funds		10			
Totals		xxxxxx	218,276	12,747	50.488
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					252,480
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	50.489
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719
Email:
cityaid2019@gmail.com

Date Attested: November 13 2025

Sheila Oberman
County Clerk

Governing Body

Bethe E. Blackwell Council Member
Holly S. Isley Council Member
Tom L Lingen Council Member

State of Kansas
City

2026

CERTIFICATE

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			2026 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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Holly S. Isley council Member
Tom L Lyon Council Member

Governing Body

City of Aurora

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	12,747	2,468	42	11	252	7
TOTAL	12,747	2,468	42	11	252	7

County Treas Motor Vehicle Estimate 2,468

County Treas Recreational Vehicle Estimate 42

County Treas 16/20M Vehicle Estimate 11

County Treas Commercial Vehicle Tax Estimate 252

County Treas Watercraft Tax Estimate 7

Motor Vehicle Factor 0.19360

Recreational Vehicle Factor 0.00327

16/20 Vehicle Factor 0.00084

Commercial Vehicle Factor 0.01979

Watercraft Factor 0.00054

City of Aurora

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
Gas Fund	General Fund		5,000	5,000	KSA 12-825d
General Fund	Special Highway		5,000	5,000	KSA 12-1,119
	Totals	0	10,000	10,000	
	Adjustments*				
	Adjusted Totals	0	10,000	10,000	

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

City of Aurora

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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Aurora

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
				Totals	**0**	**0**	**0**

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

City of Aurora 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	67,125	72,342	80,196
Receipts:			
Ad Valorem Tax	9,271	12,747	xxxxxxxxxxxxxxxx
Delinquent Tax	183	100	100
Motor Vehicle Tax	2,945	2,927	2,468
Recreational Vehicle Tax	33	32	42
16/20M Vehicle Tax	10	10	11
Commercial Vehicle Tax	291	137	252
Watercraft Tax		7	7
Gross Earning (Intangible) Tax	60	94	119
State Assessments	2,922	3,200	3,200
Sales and Use Taxes	7,522	7,400	7,500
Franchise Fees	4,052	4,500	4,500
Licenses and Permits	100	100	100
Other General Revenues	1,009	500	500
Interest Income	176	250	250
Rental Income	400	900	900
Other	779	1,000	1,000
Transfer from Gas Fund		5,000	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**29,753**	**38,904**	**25,948**
Resources Available:	**96,878**	**111,246**	**106,144**
Expenditures:			
General Government			
Salaries	4,079	4,500	4,500
Contractual	19,617	20,000	20,000
Commodities	566	1,000	1,000
Remittances	124		
Economic Development			
Contractual	150	150	150
Parks and Recreation			
Contractual		150	150
Commodities		250	250
Transfers Out			
Transfer to Special Highway		5,000	5,000
Cash Reserve (2026 column)			87,841
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**24,536**	**31,050**	**118,891**
Unencumbered Cash Balance Dec 31	72,342	80,196	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	102,978	110,428	118,891
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	118,891
		Tax Required	12,747
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**12,747**

CPA Summary

City of Aurora 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	3,181	3,555	5,354
Receipts:			
State of Kansas Gas Tax	1,468	1,520	1,520
County Transfers Gas		0	0
Transfer from General Fund		5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,468**	**6,520**	**6,520**
Resources Available:	**4,649**	**10,075**	**11,874**
Expenditures:			
Salaries	670	675	700
Contractual	424	4,046	5,000
Cash Reserve (2026 column)			6,174
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,094**	**4,721**	**11,874**
Unencumbered Cash Balance Dec 31	3,555	5,354	0
2024/2025/2026 Budget Authority Amoun	4,393	4,721	11,874

Adopted Budget **Gas Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	41,143	37,846	29,146
Receipts:			
Charges to Customers			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**41,143**	**37,846**	**29,146**
Expenditures:			
Salaries	1,542	1,700	1,700
Contractual	1,755	2,000	2,500
Transfers Out			
Transfer to General Fund		5,000	5,000
Cash Reserve (2026 column)			19,946
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,297**	**8,700**	**29,146**
Unencumbered Cash Balance Dec 31	37,846	29,146	0
2024/2025/2026 Budget Authority Amoun	40,494	36,943	29,146

CPA Summary

City of Aurora 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,063	21,494	25,094
Receipts:			
Farm Water Sales	3,683	3,600	3,600
Water Service Charges	11,181	11,300	11,500
Utility Hookup Fees	65	100	300
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**14,929**	**15,000**	**15,400**
Resources Available:	**33,992**	**36,494**	**40,494**
Expenditures:			
Salaries	4,112	4,300	4,500
Contractual	6,773	5,000	7,000
Commodities	1,543	2,000	2,000
Remittances	70	100	100
Cash Reserve (2026 column)			26,894
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,498**	**11,400**	**40,494**
Unencumbered Cash Balance Dec 31	21,494	25,094	0
2024/2025/2026 Budget Authority Amount	33,716	38,663	40,494

Adopted Budget **Sewer Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,489	11,062	11,162
Receipts:			
Sewer Service Charges	1,951	2,100	2,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,951**	**2,100**	**2,400**
Resources Available:	**12,440**	**13,162**	**13,562**
Expenditures:			
Salaries	689	1,000	1,000
Contractual	689	1,000	1,500
Cash Reserve (2026 column)			11,062
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,378**	**2,000**	**13,562**
Unencumbered Cash Balance Dec 31	11,062	11,162	0
2024/2025/2026 Budget Authority Amount	12,777	12,190	13,562

CPA Summary

City of Aurora 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	989	1,197	1,378
Receipts:			
Trash Service Charges	2,931	2,931	2,931
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,931**	**2,931**	**2,931**
Resources Available:	**3,920**	**4,128**	**4,309**
Expenditures:			
Salaries	323	350	350
Contractual	2,400	2,400	2,400
Cash Reserve (2026 column)			1,559
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,723**	**2,750**	**4,309**
Unencumbered Cash Balance Dec 31	1,197	1,378	0
2024/2025/2026 Budget Authority Amount	6,035	4,639	4,309

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:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Benefits			
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 Amount	0	0	0

City of Aurora

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:		
ARPA Grant Fund		**Fueling Station**		**Sales Tax Clearing Fund**		**Penalty Clearing Fund**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	8,521	Cash Balance Jan 1	8,434	Cash Balance Jan 1	1,110	Cash Balance Jan 1	791	Cash Balance Jan 1		18,856
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Fuel Station	1,705	Sales Tax Clearing Fun	25	Penalty Clearing Fund	305			
Total Receipts	0	Total Receipts	1,705	Total Receipts	25	Total Receipts	305	Total Receipts	0	2,035
Resources Available:	8,521	Resources Available:	10,139	Resources Available:	1,135	Resources Available:	1,096	Resources Available:	0	20,891
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General-Contractual	87	Gen-Contractual	220	Sales Tax Clearing	48					
Streets-Contractual	5,600	Gen-Commodities	502							
Water-Contractual	2,834	Streets-Contractual	242							
Total Expenditures	8,521	Total Expenditures	964	Total Expenditures	48	Total Expenditures	0	Total Expenditures	0	9,533
Cash Balance Dec 31	0	Cash Balance Dec 31	9,175	Cash Balance Dec 31	1,087	Cash Balance Dec 31	1,096	Cash Balance Dec 31	0	11,358 **
										11,358 **

** Note: These two block figures should agree.

CPA Summary

AURORA CITY

Municipality

1. Estimated Assessed Valuation Information as of July 1, 2025

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	190,163	0	505
Personal Property	3,744	0	0
Oil and Gas	0	0	0
State Assessed Utilities	58,573	0	0
Severed Minerals	0	0	0
Total	**252,480**	**0**	**505**
New Improvements	0	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 3,744

3. Actual Tax Rates Levied for the 2025 Budget

Fund	Rate
AURORA GENERAL	49.887000
	49.887000
Revenue Neutral Rate:	50.489000

4. Final Assessed Valuation from November 1, 2024 Abstract 255,522

5. All Personal Property excluding Watercraft for 2024 4,024

6. Gross Earning (Intangible) Tax Estimate 119.06

7. Neighborhood Revitalization District Valuation Subject to Rebates 0

8. 2024 Column (2023 Tax) Delq % for AURORA GENERAL Fund 3.51 %

9. 2024 Column (2023 Tax) Delq % for Special Assessments 0.00 %

Tax Increment Financing - TIF/RHID:

TIF/RHID Base Assessed Valuation 0

TIF/RHID Current Assessed Valuation 0

TIF/RHID is not subtracted from Real Estate Value.

10. Watercraft Taxes 6.83

If you have any Recreation Commissions funds listed on this page, please send a copy of this page to the Recreation Commission.

06/13/2025

Date

Provided by

Cloud County

Name of County

CONCORDIA BLADE EMPIRE
PROOF OF PUBLICATION

State of Kansas, **Cloud County**, ss:

In the matter of: NOTICE OF BUDGET HEARING, CITY OF AURORA

ordia Blade-Empire on July 24, 2025)

NOTICE OF BUDGET HEARING

The governing body of
City of Aurora
vill meet on August 12, 2025 at 7:30 PM at Aurora City Hall for the purpose of hearing and
g objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
tailed budget information is available at Aurora City Hall and will be available at this hearing.

BUDGET SUMMARY

itures 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		
Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
24,536	53.715	31,050	49.887	118,891	12,747	50.486
1,094		4,721		11,874		
3,297		8,700		29,146		
12,498		11,400		40,494		
1,378		2,000		13,562		
2,723		2,750		4,309		
9,533						
55,059	53.715	60,621	49.887	218,276	12,747	50.486
					*Revenue Neutral Rate***	*50.489*
0		10,000		10,000		
55,059		50,621		208,276		
12,747		12,747		xxxxxxxxxxxxxxxx		
237,309		255,522		252,480		

2023	2024	2025
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

s
ned by KSA 79-2988

ordia Blade-Empire on July 24, 2025)

State of Kansas, Cloud County, ss.
DENISE LAHODNY

being duly sworn, says that she is an agent of **THE CONCORDIA BLADE-EMPIRE**, a newspaper published in Concordia, Cloud County, Kansas; that said newspaper is published weekly at least 50 times a year and has been so published for more than 5 years prior to this publication; that it has been entered at the Concordia, Kansas, post office as second class mail matter; that it has a general paid circulation on a daily basis in Cloud County, Kansas, and is not a trade, religious or fraternal publication; that it is authorized by the law to publish legal notices; that the notice or publication of which the attached is true copy as printed was published 1 consecutive week in said newspaper, to wit:

JULY 24, 2025, and that a verified statement of the fee and charges there for is **$163.35.**

Denise Lahodny

Subscribed and sworn to before me this 24th day of July 2025

John P. Hamel

NOTARY PUBLIC STATE OF KANSAS
JOHN P. HAMEL
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 6/17/29