2026

**CERTIFICATE**

To the Clerk of Shawnee County, State of Kansas

We, the undersigned, officers of

**City of Auburn**

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 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 Vehicle Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 6 | 1,079,000 | 202,697 | 21.353 |
| Debt Service | 10-113 | | 83,563 | | |
| Library | 12-1220 | | | | |
| Special Highway | | 8 | 426,195 | | |
| Sewer Utility | | 8 | 337,125 | | |
| Gas Utility | | | 1,884,573 | | |
| Non-Budgeted Funds-A | | 10 | | | |
| Non-Budgeted Funds-B | | 11 | | | |
| **Totals** | | xxxxxxx | 3,810,456 | 202,697 | 21.353 |
| Budget Hearing Notice | | 12 | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 12 | | | 9492744 |
| RNR Hearing Notice | | | | | Nov 1, 2025 Total Assessed Valuation |
| Neighborhood Revitalization | | | | | |

| | |
|---|---|
| Revenue Neutral Rate | 21.286 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **YES** |

RECEIVED
SEP 3 2025
SHAWNEE COUNTY CLERK

Assisted by:
Russell Shipley, CPA

Address:

Email:
russell@shipleycpa.com

Attest: September 3, 2025

County Clerk

STATE OF KANSAS OFFICIAL SEAL SHAWNEE COUNTY

Governing Body

CITY OF AUBURN • KANSAS SEAL SHAWNEE COUNTY

**CPA Summary**

City of Auburn

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 Year 2026 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 201,989 | 25,150 | 378 | 54 | 1,321 | 159 |
| Debt Service | | | | | | |
| Library | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 201,989 | 25,150 | 378 | 54 | 1,321 | 159 |

| | |
|---|---|
| County Treas Motor Vehicle Estimate | 25,150 |
| County Treas Recreational Vehicle Estimate | 378 |
| County Treas 16/20M Vehicle Estimate | 54 |
| County Treas Commercial Vehicle Tax Estimate | 1,321 |
| County Treas Watercraft Tax Estimate | 159 |

| | |
|---|---|
| Motor Vehicle Factor | 0.12451 |
| Recreational Vehicle Factor | 0.00187 |
| 16/20M Vehicle Factor | 0.00027 |
| Commercial Vehicle Factor | 0.00654 |
| Watercraft Factor | 0.00079 |

City of Auburn 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 |
|---|---|---|---|---|---|
| Sewer utility | Bond and Interest | 92,500 | 92,500 | 92,500 | KSA 10-1211 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Totals | 92,500 | 92,500 | 92,500 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 92,500 | 92,500 | 92,500 | |

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

City of Auburn

2026

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2025 | Date Due | | Amount Due 2025 | | Amount Due 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| | | | | | | | | | | | |
| Series 2005A | 12/1/2005 | 12/1/2026 | 3.65-4.6% | 335,000 | 40,000 | 6/1;12/1 | 12/1 | 1,760 | 20,000 | 880 | 20,000 |
| Series 2022A | 2/21/2022 | 3/1/2062 | 2.13 | 851,000 | 823,321 | 3/10;9/10 | 3/10 | 17,496 | 14,306 | 14,192 | 14,610 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **863,321** | | | **19,256** | **34,306** | **15,072** | **34,610** |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| none | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| KDHE-Interceptor | 3/13/2007 | 2/1/2029 | 2.26 | 444,767 | 114,935 | 3/1;9/1 | 3/1;9/1 | 2,712 | 27,668 | 2,014 | 28,367 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Other** | | | | | **114,935** | | | **2,712** | **27,668** | **2,014** | **28,367** |
| **Total Indebtedness** | | | | | **978,256** | | | **21,968** | **61,974** | **17,086** | **62,977** |

City of Auburn 2026

**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 On Jan 1, 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 Auburn 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>General | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 649,069 | 786,722 | 497,920 |
| Receipts: | | | |
| Ad Valorem Tax | 198,746 | 200,171 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,155 | 0 | 0 |
| Motor Vehicle Tax | 30,531 | 24,879 | 25,150 |
| Recreational Vehicle Tax | 451 | 648 | 378 |
| 16/20M Vehicle Tax | 97 | 78 | 54 |
| Commercial Vehicle Tax | 1,605 | 855 | 1,321 |
| Watercraft Tax | 0 | 182 | 159 |
| Gross Earning (Intangible) Tax | 0 | 0 | 0 |
| Grants | 1,160 | 0 | 0 |
| Local Alcoholic Liquor | 6,696 | 6,985 | 6,749 |
| Compensating Use Tax | 94,836 | 85,000 | 90,000 |
| Local Sales Tax | 210,949 | 165,000 | 190,000 |
| Gas Tax - State | 14 | 0 | 0 |
| Special Assessment Tax | 18,596 | 0 | 15,000 |
| Franchise Tax | 4,117 | 6,000 | 4,000 |
| Licenses, fees and permits | 851 | 1,000 | 1,000 |
| Fines and Fees | 200 | 1,000 | 500 |
| Court Fines | 428 | 4,000 | 1,500 |
| Donations | 2,604 | 0 | 200 |
| Race Track Sales Tax | 205 | 0 | 100 |
| Restitution | 8,330 | 0 | 0 |
| Civic Center Rent | 10,250 | 6,000 | 6,000 |
| Reimbursements | 0 | 5,000 | 5,000 |
| Transfers in | 0 | 0 | 0 |
| | | | |
| In Lieu of Taxes (IRB) | 0 | 0 | 0 |
| Interest on Idle Funds | 60,372 | 15,000 | 30,000 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 6,858 | 3,000 | 3,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **660,051** | **524,798** | **380,111** |
| **Resources Available:** | **1,309,120** | **1,311,520** | **878,031** |

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| **Resources Available:** | 1,309,120 | 1,311,520 | 878,031 |
| Expenditures: | | | |
| General & Admin | 306,527 | 430,000 | 443,000 |
| Police Department | 163,964 | 212,000 | 225,500 |
| Civic Center | 14,807 | 14,500 | 15,000 |
| Parks | 3,399 | 7,100 | 7,000 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| Sub-Total detail page | 488,697 | 663,600 | 690,500 |
| | | | |
| | | | |
| Capital outlay | 33,701 | 150,000 | 180,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | 0 | 0 | 201,000 |
| Miscellaneous | 0 | 0 | 7,500 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **522,398** | **813,600** | **1,079,000** |
| Unencumbered Cash Balance Dec 31 | 786,722 | 497,920 | xxxxxxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 969,376 | 1,010,750 | 1,079,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,079,000 |
| | | Tax Required | 200,969 |
| | Delinquent Comp Rate: | 0.9% | 1,728 |
| | | Amount of 2025 Ad Valorem Tax | 202,697 |

| CPA Summary |
|---|
| |

City of Auburn 2026

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| General & Admin | | | |
| Salaries | 105,637 | 195,000 | 198,000 |
| Contractual | 195,588 | 220,000 | 230,000 |
| Commodities | 5,302 | 15,000 | 15,000 |
| Capital Outlay | 0 | 0 | |
| | | | |
| | | | |
| | | | |
| Total | **306,527** | **430,000** | **443,000** |
| Police Department | | | |
| Salaries | 139,597 | 185,000 | 190,000 |
| Contractual | 12,406 | 8,500 | 15,000 |
| Commodities | 6,980 | 8,500 | 8,500 |
| Capital Outlay | 4,981 | 10,000 | 12,000 |
| Total | **163,964** | **212,000** | **225,500** |
| Civic Center | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 9,419 | 11,500 | 12,000 |
| Commodities | 1,597 | 3,000 | 3,000 |
| Capital Outlay | 3,791 | 0 | 0 |
| Total | **14,807** | **14,500** | **15,000** |
| Parks | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 3,399 | 4,000 | 4,000 |
| Commodities | 0 | 3,100 | 3,000 |
| Capital Outlay | 0 | 0 | 0 |
| Total | **3,399** | **7,100** | **7,000** |
| | | | |
| Page Total | **488,697** | **663,600** | **690,500** |

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

City of Auburn 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>Debt Service | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 13,451 | 21,129 | 29,187 |
| Receipts: | | | |
| Ad Valorem Tax | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 0 | 0 | |
| Motor Vehicle Tax | 0 | 0 | |
| Recreational Vehicle Tax | 0 | 0 | |
| 16/20M Vehicle Tax | 0 | 0 | |
| Commercial Vehicle Tax | 0 | 0 | |
| Watercraft Tax | 0 | 0 | |
| Special Assessments | 0 | 0 | 0 |
| Transfers in | 92,500 | 92,500 | 92,500 |
| | | | |
| | | | |
| Interest on Idle Funds | 0 | 0 | 0 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **92,500** | **92,500** | **92,500** |
| **Resources Available:** | **105,951** | **113,629** | **121,687** |
| Expenditures: | | | |
| Principal | 60,947 | 61,974 | 62,977 |
| Interest | 23,875 | 21,968 | 20,086 |
| Admin Fees | 0 | 500 | 500 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellanous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **84,822** | **84,442** | **83,563** |
| Unencumbered Cash Balance Dec 31 | 21,129 | 29,187 | xxxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 84,822 | 84,442 | 83,563 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 83,563 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.9% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 0 |

City of Auburn 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>Special Highway | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 180,408 | 325,735 | 275,965 |
| Receipts: | | | |
| State of Kansas Gas Tax | 34,211 | 32,880 | 32,880 |
| County Transfers Gas | 16,121 | 17,350 | 17,350 |
| Sales Tax | 105,474 | 95,000 | 100,000 |
| | | | |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | 155,806 | 145,230 | 150,230 |
| **Resources Available:** | 336,214 | 470,965 | 426,195 |
| Expenditures: | | | |
| Contractual Services | 7,657 | 18,000 | 20,000 |
| Commodities | 1,415 | 12,000 | 12,000 |
| Capital Outlay | 1,407 | 165,000 | 132,500 |
| Capital outlay - maintenance shop bdlg | 0 | 0 | 17,500 |
| Cash Reserve (2026 column) | 0 | 0 | 244,195 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 10,479 | 195,000 | 426,195 |
| Unencumbered Cash Balance Dec 31 | 325,735 | 275,965 | 0 |
| 2024/2025/2026 Budget Authority Amount | 250,881 | 290,568 | 426,195 |

Adopted Budget

| Sewer Utility | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 420,497 | 186,125 | 112,125 |
| Receipts: | | | |
| User Fees | 214,097 | 242,000 | 225,000 |
| Late Fees | 0 | 0 | 0 |
| Grants | 273,371 | 0 | 0 |
| | | | |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | 487,468 | 242,000 | 225,000 |
| **Resources Available:** | 907,965 | 428,125 | 337,125 |
| Expenditures: | | | |
| Personnel Services | 71,103 | 88,000 | 90,000 |
| Contractual Services | 36,567 | 25,000 | 45,000 |
| Commodities | 4,751 | 10,500 | 11,000 |
| Capital Outlay | 516,919 | 100,000 | 60,000 |
| Transfers Out | 92,500 | 92,500 | 92,500 |
| Capital outlay - maintenance shop bdlg | 0 | 0 | 17,500 |
| | | | |
| Cash Reserve (2026 column) | 0 | 0 | 21,125 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 721,840 | 316,000 | 337,125 |
| Unencumbered Cash Balance Dec 31 | 186,125 | 112,125 | 0 |
| 2024/2025/2026 Budget Authority Amount | 558,143 | 600,355 | 337,125 |

See Tab A

**CPA Summary**

City of Auburn 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Gas Utility** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 697,024 | 711,073 | 549,573 |
| Receipts: | | | |
| Customer Sales | 933,914 | 1,286,000 | 1,290,000 |
| Penalties and Connection Fees | 883 | 2,500 | 1,000 |
| New Installations | 15,730 | 20,000 | 18,000 |
| Sales Tax | 17,689 | 14,000 | 18,000 |
| Late Fees | 7,423 | 500 | 7,000 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 1,000 | 1,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **975,639** | **1,324,000** | **1,335,000** |
| **Resources Available:** | **1,672,663** | **2,035,073** | **1,884,573** |
| Expenditures: | | | |
| Personnel services | 306,807 | 300,000 | 325,000 |
| Contractual services | 39,045 | 100,000 | 100,000 |
| Commodities | 28,067 | 60,000 | 60,000 |
| Gas Storage funding charge | 28,389 | 145,000 | 100,000 |
| Gas purchased | 519,802 | 640,000 | 650,000 |
| Sales tax | 16,621 | 25,500 | 25,000 |
| Capital outlay | 18,752 | 200,000 | 95,000 |
| Capital outlay - maintenance shop bdlg | 0 | 0 | 35,000 |
| Capital outlay - truck | 0 | 0 | 70,000 |
| Cash Reserve (2026 column) | 0 | 0 | 409,573 |
| Miscellaneous | 4,107 | 15,000 | 15,000 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **961,590** | **1,485,500** | **1,884,573** |
| Unencumbered Cash Balance Dec 31 | 711,073 | 549,573 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 2,045,576 | 1,957,435 | 1,884,573 |

0

## 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: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Capital Improvement** | | **CDBG-Stormwater** | | **ARPA** | | **CDBG-Community Impr** | | **Pedestrian Cross Improvem** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 66,249 | Cash Balance Jan 1 | -8,950 | Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | -5,074 | Cash Balance Jan 1 | -33,468 | 18,757 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Miscellaneous | 0 | Grants | 0 | Grants | 0 | Grants | 0 | Grants | 252,359 | |
| Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 252359 | 252,359 |
| Resources Available: | 66,249 | Resources Available: | -8,950 | Resources Available: | 0 | Resources Available: | -5,074 | Resources Available: | 218,891 | 271,116 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual Services | 0 | Contractual Services | 0 | Contractual Services | 15,665 | Contractual Services | 19,745 | Contractual Services | 7,813 | |
| | | | | Capital outlay | 40,954 | | | Capital outlay | 341,653 | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 56,619 | Total Expenditures | 19,745 | Total Expenditures | 349,466 | 425,830 |
| Cash Balance Dec 31 | 66,249 | Cash Balance Dec 31 | -8,950 | Cash Balance Dec 31 | -56,619 | Cash Balance Dec 31 | -24,819 | Cash Balance Dec 31 | -130,575 | -154,714 ** |
| | | | See Tab B | | See Tab B | | See Tab B | | See Tab B | -154,714 ** |

**Note: These two block figures should agree.

| CPA Summary |
|---|
| |

0

## NON-BUDGETED FUNDS (B)

2026

*(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: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **T-Mobile Grant** | | **AARP** | | **Sewer Reserve** | | **Meter Deposit** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Dec 31 | 248 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 138,101 | Cash Balance Dec 31 | 20,075 | Cash Balance Dec 31 | | 158,424 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Grants | 0 | Grants | 17,345 | Transfers in | 0 | Deposits | 2,050 | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 17345 | Total Receipts | 0 | Total Receipts | 2050 | Total Receipts | 0 | 19,395 |
| Resources Available: | 248 | Resources Available: | 17,345 | Resources Available: | 138,101 | Resources Available: | 22,125 | Resources Available: | 0 | 177,819 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual Services | 0 | Contractual Services | 1,079 | Capital outlay | 0 | Refunds | 0 | | | |
| | | Commodities | 168 | | | | | | | |
| | | Capital outlay | 12,577 | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 13,824 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 13,824 |
| Cash Balance Dec 31 | 248 | Cash Balance Dec 31 | 3,521 | Cash Balance Dec 31 | 138,101 | Cash Balance Dec 31 | 22,125 | Cash Balance Dec 31 | 0 | 163,995 ** |
| | | | | | | | | | | 163,995 ** |

** Note: These two block figures should agree.

**CPA Summary**

2026

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Auburn

will meet on September 2, 2025 at 6:30 pm at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.

Detailed budget information is available at City Hall and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 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.

| | 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 | 522,398 | 22.934 | 813,600 | 21.966 | 1,079,000 | 202,697 | 21.360 |
| Debt Service | 84,822 | | 84,442 | | 83,563 | | |
| Library | | | | | | | |
| Special Highway | 10,479 | | 195,000 | | 426,195 | | |
| Sewer Utility | 721,840 | | 316,000 | | 337,125 | | |
| Gas Utility | 961,590 | | 1,485,500 | | 1,884,573 | | |
| Non-Budgeted Funds-A | 425,830 | | | | | | |
| Non-Budgeted Funds-B | 13,824 | | | | | | |
| Totals | 2,740,783 | 22.934 | 2,894,542 | 21.966 | 3,810,456 | 202,697 | 21.360 |
| | | | | | | *Revenue Neutral Rate*** | *21.286* |
| Less: Transfers | 92,500 | | 92,500 | | 92,500 | | |
| Net Expenditure | 2,648,283 | | 2,802,042 | | 3,717,956 | | |
| Total Tax Levied | 202,000 | | 201,989 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 8,808,254 | | 9,195,519 | | 9,489,722 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 931,000 | 897,282 | 863,321 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 168,242 | 141,921 | 114,935 |
| Lease Purchase Principal | 3,098 | 838 | 0 |
| Total | 1,102,340 | 1,040,041 | 978,256 |

*Tax rates are expressed in mills

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

Darby Magwire

Official Title: City Clerk

First published in The Topeka Metro News, Monday, August 18, 2025.

State of Kansas
City

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Auburn

will meet on September 2, 2025 at 6:30 pm at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.

Detailed budget information is available at City Hall and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 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.

| | 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 | 522,395 | 22.934 | 883,600 | 21.966 | 1,079,000 | 202,697 | 21.360 |
| Debt Service | 84,832 | | 84,442 | | 83,563 | | |
| Library | | | | | | | |
| Special Highway | 10,479 | | 193,000 | | 426,195 | | |
| Sewer Utility | 721,840 | | 316,000 | | 337,125 | | |
| Gas Utility | 961,590 | | 1,485,500 | | 1,884,573 | | |
| Non-Budgeted Funds-A | 425,830 | | | | | | |
| Non-Budgeted Funds-B | 13,824 | | | | | | |
| Totals | 2,740,785 | 22.934 | 2,804,542 | 21.966 | 3,810,456 | 202,697 | 21.360 |
| Less: Transfers | 92,500 | | 92,500 | | 92,500 | | |
| Net Expenditure | 2,648,285 | | 2,802,042 | | 3,717,956 | | |
| Total Tax Levied | 202,000 | | 201,969 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 8,808,254 | | 9,195,519 | | 9,489,722 | | |

*Revenue Neutral Rate** 21.360

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| GO Bonds | 911,000 | 897,282 | 863,321 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 188,512 | 143,921 | 112,935 |
| Lease Purchase Principal | 3,098 | 838 | 0 |
| Total | 1,102,340 | 1,040,041 | 976,256 |

*Tax rates are expressed in mills

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

Darby Maguire
Official Title: City Clerk

Page No. 12

8/18

13

**RESOLUTION NO. 390**

**A RESOLUTION OF THE CITY OF AUBURN, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE**

**WHEREAS,** the Revenue Neutral Rate for the City of Auburn was calculated as 21.286 mills by the Shawnee County Clerk; and

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

**WHEREAS,** the Governing Body held a hearing on September 2, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS,** the Governing Body of the City of Auburn, 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 AUBURN:**

The City of Auburn shall levy a property tax rate exceeding the Revenue Neutral Rate of 21.286 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 2nd day of September 2025 and **SIGNED** by the Mayor.

Mark Brown
**MARK BROWN**, Mayor

Attested:
Darby Magwire
**DARBY MAGWIRE**, City Clerk

CITY OF AUBURN, KANSAS
SEAL
SHAWNEE COUNTY

## Roll Call Vote

A Roll Call Vote of the City of Auburn to Levy a Property Tax Exceeding the

**Revenue Neutral Rate**

Hearing to Exceed Revenue Neutral Rate held on September 2, 2025

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Mark Brown, Mayor | X | | |
| Dorothy Bryan, City Council President | X | | |
| Paul Harper, City Council Member | X | | |
| Tony Trower, City Council Member | | | X |
| Mark Benaka, City Council Member | X | | |
| Tom Randles, City Council Member | X | | |
| **TOTAL** | | | |

I do hereby CERTIFY the above Roll Call vote of the City of Auburn on this 2nd day of September 2025.

Clerk