ABILENE CITY COMMISSION
STUDY SESSION AGENDA
ABILENE CITY HALL, 419 N. BROADWAY ST. ABILENE, KS 67410
AUGUST 24, 2026 - 4:30 PM

Following the adjournment of the regular meeting

VIEW THIS CITY COMMISSION MEETING VIRTUALLY AT

www.abilenecityhall.com/watchlive

1. **Call to Order – August 24, 2026 , City Commission Study Session**

2. **August 24, 2026, City Commission Study Session Agenda**

    a. Joint meeting: Abilene City Commission and Abilene Library Board of Trustees.

3. **Adjourn the August 24, 2026, City Commission Meeting.**

785-263-2550
419 N. Broadway Abilene, KS 67410
www.abilenecityhall.com

MEMORANDUM

TO: Mayor and City Commissioners
FROM: Jon Quinday, ICMA-CM, Interim City Manager
DATE: August 18, 2026
SUBJECT: Joint Meeting with Abilene Public Library Board

In recent months, City staff and the Abilene Public Library have exchanged correspondence on several matters related to the 2011 Lease Agreement between the City and the Library Board, maintenance responsibilities for the City-owned library building, insurance coverage, the statutory process for funding the Library Fund, and the respective responsibilities of the City Commission, the Library Board, and City staff.

These discussions came to the forefront after the Library Board submitted questions about an emergency HVAC repair, insurance coverage for the library building, and the City's administration of the Library Fund as part of the 2027 budget process. In response, I provided the Library Board with a letter dated July 14, 2026, addressing those questions and including supporting financial information on the Library Fund. The City Commission was copied on that correspondence.

As part of that response, the City also provided the Library Board with the Library's 2026 approved budget page, Dickinson County Treasurer distribution reports, and the City's Library Fund detail report. These records were provided to show how Library Fund revenues are received, accounted for, and distributed, and to provide the underlying financial information supporting the City's response.

While the correspondence between the City and the Library has been professional, it has revealed differing understandings of certain provisions of the lease agreement, the statutory budget and tax levy process, and the respective responsibilities of the City Commission, the Library Board, and City staff. Rather than continuing to address these matters individually through correspondence, the July 14 letter suggested that a joint meeting would provide both governing bodies with an opportunity to review these issues together and develop a common understanding moving forward.

The matter was subsequently presented to the City Commission at its July 27, 2026, meeting. Members of the Library Board were present and expressed willingness to participate in a joint meeting. The Library Board has since confirmed it is available to meet with the City Commission during the August 24 study session.

The 2011 Lease Agreement also contemplates this type of discussion. Section 13 establishes a process for addressing significant issues regarding the application of the agreement, beginning with good-faith efforts by the City Manager and the Library Director and providing that unresolved issues may ultimately be addressed through a joint meeting of the City Commission and the Library Board.

Governing Framework
Several separate yet related documents and statutory provisions govern the relationship between the City and the Library Board.

2011 Lease Agreement.
The City owns the library property at 209 NW 4th Street and leases it to the Abilene Library Board of Directors. The agreement sets forth responsibilities for utilities, routine and non-routine maintenance, grounds maintenance, capital improvement planning, security, insurance, reporting, and other matters related to operating the City-owned property as a public library.

The lease also imposes financial and operational obligations on the City that are separate from the property-tax revenues appropriated to the Library Fund. Under the agreement, the Library is responsible for routine maintenance and for non-routine maintenance up to a maximum annual allocation of $1,000. The City is responsible for non-routine maintenance needs exceeding that amount. The City is also responsible for general maintenance of the lawn immediately adjacent to the Library, including routine mowing, weed trimming, landscaping, snow removal, and insuring the building and surrounding grounds.

In practice, City staff provide the labor and equipment for grounds maintenance and snow removal on Library sidewalks. These services require City personnel, equipment, materials, and other resources funded outside the Library Fund.

Historically, the City also provided maintenance assistance to the Library beyond the responsibilities assigned to the City under the lease. This included using the City's facilities maintenance employee for routine tasks such as changing light bulbs, assembling shelving, and addressing leaking toilets. As part of the City's immediate cost-control measures implemented in 2025, this practice was discontinued so the facilities maintenance employee's time could be directed toward more complex maintenance needs across City departments and facilities. Routine maintenance of the Library is assigned to the Library under Section 4 of the lease.

In recent years, the City's budget has not included a dedicated line item for the anticipated costs of the City's obligations under the Library lease. Instead, maintenance, insurance, personnel, equipment, grounds maintenance, snow removal, and other applicable expenses have been absorbed into existing City appropriations as they arise. This has made the full cost of the City's obligations associated with the Library property less visible during the annual budget process and has required those expenses to be covered by resources otherwise available for City operations.

The property-tax levy dedicated to the Library Fund does not represent the City's total financial commitment to the Library. In addition to the Library levy, the City must fund its responsibilities for the City-owned library property under the 2011 Lease Agreement from other City resources, primarily the General Fund.

Kansas Statutory Framework and Library Fund.
The Abilene Public Library was established under K.S.A. 12-1218 et seq., which provides the statutory framework for municipal libraries and library boards. K.S.A. 12-1220 provides that the governing body shall annually levy a tax for the maintenance of the library, in an amount determined by the Library Board within the limitations fixed by law. The tax is levied and collected in the same manner as other municipal taxes and is maintained in a separate library fund.

The Library Board therefore determines the amount of property-tax support requested for library purposes, subject to the applicable legal limitation. The City Commission, as the municipal governing body, levies the tax and incorporates the Library Fund into the City's statutory budget and property-tax process.

The financial records previously provided to the Library Board illustrate this process. The approved 2026 budget appropriated $639,950 to the Library and anticipated $579,965 in ad valorem property taxes, along with motor vehicle taxes and other property-tax substitution revenues. Actual revenues differ from budget estimates based on final assessed valuation, collections, delinquent taxes, property-tax substitutions, Neighborhood Revitalization Program rebates, and other statutory distributions. The Dickinson County Treasurer's reports, provided with the July 14 letter, show these revenues distributed to the City's Library Fund.

These revenues are accounted for separately within the Library Fund. The City's role in receiving, accounting for, and distributing these revenues does not mean that Library revenues are retained or used to support other City operations.

Ordinance No. 21-3405.
On September 27, 2021, the City Commission adopted Ordinance No. 21-3405, amending Section 1-909 of the City Code. In accordance with K.S.A. 12-1220, the ordinance sets a maximum annual tax levy of 8.22 mills for the maintenance of the Abilene Public Library.

The Library Board requested the full 8.22 mills for the 2026 budget and has again requested the full 8.22 mills for the proposed 2027 budget.

Revenue Neutral Rate and the Library Levy.
The Library levy is part of the City's total property-tax levy used to determine whether the City exceeds the Revenue Neutral Rate (RNR). This matters because a decision for the City to remain revenue neutral affects more than the budgets of City departments.

In simple terms, the RNR is intended to identify the tax rate that would generate approximately the same property-tax revenue as the prior year. When property values increase, the tax rate generally must decrease to remain revenue-neutral.

The City's total levy includes two components relevant to this discussion: the levy supporting City operations and the levy requested for the Library. If the Library Board requests the full 8.22 mills, those 8.22 mills are included in determining whether the City as a whole is revenue neutral.

A simplified example illustrates the effect:

- Assume the City's total levy is 45 mills.
- The Library requests 8.22 mills.
- That leaves 36.78 mills within the 45-mill total for the remainder of City operations.
- If City Commission directed staff to achieve RNR (43 mills), the City would have to reduce its operating levy by 2 mills to remain revenue neutral.

At an assessed valuation of $70 million, that 2-mill reduction represents approximately $140,000 less revenue available for City operations.

The important point is not the specific numbers in the example but how the calculation works. The Library's levy and the levy supporting other City operations are both included in the City's total levy. Therefore, remaining revenue neutral cannot be accomplished solely by directing City staff to reduce departmental expenditures without also recognizing the portion of the total levy dedicated to the Library.

As assessed valuation increases and the RNR decreases, maintaining the Library levy at the full 8.22 mills can leave fewer mills available for the rest of City operations if the Commission elects to remain revenue-neutral.

There is an additional financial consideration. Although the 8.22 mills are dedicated to the Library Fund and not available for other City purposes, the City still has financial obligations related to the Library under the 2011 Lease Agreement. Those costs are paid from other City resources, primarily the General Fund. Therefore, reducing the City's operating levy to achieve revenue neutrality does not reduce or eliminate the City's contractual responsibilities for the City-owned library property. Those expenses must still be paid from the resources remaining for City operations.

Purpose of the Joint Meeting

The purpose of the August 24 joint meeting is not to revisit individual correspondence or assign responsibility for past misunderstandings. Rather, it is to provide both governing bodies with an opportunity to review the governing documents and statutory framework together, clarify their respective responsibilities, and establish a common understanding to guide the relationship moving forward.

Consistent with the topics presented to the City Commission on July 27, the proposed discussion covers:

1. Review of the 2011 Lease Agreement
    - Responsibilities of the City and Library Board under the agreement;
    - Routine and non-routine maintenance responsibilities;
    - Grounds maintenance and snow removal;
    - Capital improvement planning;
    - Financial obligations of the respective parties; and
    - Process for addressing questions or disagreements concerning application of the agreement.

2. Respective Responsibilities of the City and Library Board
   - Responsibilities associated with the City-owned library property;
   - Library Board governance and operational responsibilities;
   - City responsibilities when City funds or City-owned property are involved; and
   - Communication and coordination between the Library Board, Library Director, City Commission, and City staff.

3. Library Fund Budget and Tax Levy Process
   - Library Board determination of requested property-tax support within applicable limitations;
   - City's responsibility for incorporating the Library Fund into the City's budget and tax levy;
   - Receipt, accounting, and distribution of Library Fund revenues;
   - Relationship between the Library levy and the City's overall property-tax levy;
   - Effect of the Library levy on the City's Revenue Neutral Rate and the property-tax revenue available to support other City operations; and
   - Applicable municipal budget and Revenue Neutral Rate requirements.

4. Review of Ordinance No. 21-3405
   - Maximum annual Library levy of 8.22 mills; and
   - Relationship of the ordinance to the annual Library Fund budget and levy process.

5. Shared Understanding Moving Forward
   - Establishing clear communication between the City and Library;
   - Identifying how maintenance, capital, insurance, budget, and other questions should be addressed as they arise;
   - Improving the identification and budgeting of costs associated with the City's responsibilities under the 2011 Lease Agreement; and
   - Reducing the potential for future misunderstandings regarding the responsibilities of the respective governing bodies.

The joint meeting intends to provide both governing bodies with the same information and an opportunity for open discussion regarding the documents, statutes, financial responsibilities, and processes that govern the relationship. A common understanding of these matters should provide a stronger foundation for future budget development, maintenance and capital planning, and the continued provision of library services to the citizens of Abilene.

Attachments:
2011 Lease Agreement between the City of Abilene and Abilene Library Board of Directors
July 14, 2026, City Manager Letter to the Abilene Public Library Board
K.S.A. 12-1220 – Municipal Library Tax Levy and Library Fund
Ordinance No. 21-3405 – Maximum Annual Library Levy

LEASE AGREEMENT

This LEASE AGREEMENT is made and entered on this 26 day of September 2011 ("Effective Date"), between ABILENE LIBRARY BOARD OF DIRECTORS ("Tenant") and the CITY OF ABILENE, KANSAS, a Kansas municipal corporation, ("City") with respect to the facts and objectives set forth below.

RECITALS

A. The City and Tenant seek to continue the current partnership by providing terms specifying the arrangements with which the existing building shall be operated as a library for the citizens of Abilene.

B. The City Commission and the Abilene Library Board of Directors recognize the importance of libraries to the prosperity of communities.

NOW, THEREFORE, in accordance of the mutual promises and the agreements herein contained and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree to the following terms and conditions:

1. <u>Lease</u>. The City hereby agrees to lease to Tenant such land and buildings legally owned by the City, for use as a public Library ("Library"), and generally described herein as the building and adjacent property located at 209 NW 4th Street, Abilene, Kansas, and used by the Abilene Library Board for the operation of the Abilene Public Library.

2. <u>Lease Term</u>. The City shall lease to Tenant the aforementioned property for One Dollar ($1.00) commencing on the Effective Date of this Agreement and automatically renewing annually on December 31st of each year unless either party notifies the other party in writing of a decision to terminate the Agreement within sixty days of the end of any year.

3. <u>Utility Services</u>. The Tenant agrees that all costs related to any utility services will be at the sole expense of the Tenant.

4. <u>Maintenance Responsibilities</u>. The Tenant agrees to be wholly responsible for routine maintenance needs of the Library that include, but not limited to: general cleaning of all aspects of the Library, lighting replacements, and minor electrical and plumbing repair. The Tenant agrees to be wholly responsible for non-routine maintenance up to a maximum annual allocation of One Thousand Dollars ($1,000.00). The City agrees to be wholly responsible for non-routine needs in excess of the annual maximum of One Thousand Dollars ($1,000.00).

5. <u>Landscaping and Grounds Maintenance</u>. The Tenant shall be allowed to provide landscaping in the immediate areas around the Library, provided such landscaping does not diminish the usability of the Library and are wholly maintained and expensed by the Tenant. The City agrees to provide general maintenance of the lawn in the immediate areas adjacent to the Library to include routine mowing, weed trimming, snow removal, and other routine maintenance as may be required to ensure compliance with applicable City Codes. The City agrees that any routine maintenance by the City on Library grounds shall be at the sole expense of the City.

6. Capital Improvement Planning. Tenant agrees to participate in the City's annual Capital Improvement planning process. Each year, the Tenant shall provide the City Manager with a list of upcoming capital needs to include the estimated cost associated with each project and a schedule for the project's implementation. The City will work with Tenant on determining an appropriate funding source to implement it into the City's Five-Year Capital Improvement Program. The Tenant may obtain guidance on this process by consulting with the City Manager, Finance Director and by reviewing the most recent version of the City's General Financial and Budgetary Policy.

7. Security. The Tenant understands that the Library shall receive the same level of law enforcement services as provided other businesses within the City. The Tenant shall not assume any police patrol will be provided on a regular basis; the Abilene Police Department will not be required to patrol the Library outside of normal patrol activities. The Tenant, or its designees, may provide other measures as may be deemed appropriate to ensure the security of the Library, provided such measures are approved by the City Manager and Police Chief and will in no way affect the public use of the Library.

8. Rules and Regulations. Tenant agrees that the Library is to be governed by rules and regulations that shall be established by the Library Board of Directors and may from time to time be amended.

9. Hours of Operation. Tenant agrees to operate the Library during reasonable hours of operation and to provide at least one night of evening hours per week for use of the Library by the general public. The Tenant shall be solely responsible for determining the appropriate hours of operation, but nothing herein shall prohibit the City Commission from recommending modifications to such hours of operation when such modifications may benefit the general public.

10. Insurance. Tenant agrees to insure all contents of the Library in its general liability insurance policy. The Tenant shall be responsible for ensuring that an appropriate level of insurance is carried on all contents. The City shall insure, in its general liability insurance, the building and surrounding grounds. Either party may request a copy of the other party's insurance certificate at any time during the term of this Agreement.

11. Reporting. The Tenant shall provide an annual written report to the City Manager summarizing the activity of the Library and its Board of Directors and any other information as the Tenant may think is pertinent. Such report shall be provided to City Manager by December 31st of each year.

12. Equal Opportunity Provisions. The Tenant agrees to operate the Library in a manner consistent with Equal Opportunity provisions and the Americans with Disabilities Act. No person, organization, agency, or otherwise shall be prevented from using the Site with regard to race, color, sex, political opinion, religion, national origin or ancestry, disability, age, or status as a veteran.

13. Items of Conflict. If the City Manager or Library Director, acting on behalf of the Library Board, determines that a significant issue with regards to the application of this Agreement exists, the City Manager shall report such issues to the City Commission and the Library Director to the

Library Board. The City Manager and Library Director shall negotiate in good faith with the Tenant to develop a plan for resolving said issues within the scope of this Agreement. Such issues shall be addressed within a mutually agreeable schedule. Issues not resolved within the established schedule shall be decided by a joint meeting of the City Commission and the Library Board of Directors.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their respective duly authorized officers or representatives in multiple counterpart copies, each of which shall be deemed an original but constitute one and the same instrument, effective as of the date first set forth above.

ADOPTED BY THE CITY COMMISSION AND OF THE CITY OF ABILENE, KANSAS ON THE 26th DAY OF SEPTEMBER, 2011.

CITY OF ABILENE, KANSAS

By: ______________________

Lynn Peterson, Mayor

ATTEST:

____

Penny Soukup, City Clerk

ABILENE LIBRARY
BOARD OF DIRECTORS

____

Authorized Representative

ABILENE
KANSAS

785-263-2550
419 N. Broadway Abilene, KS 67410
www.abilenecityhall.com

July 14, 2026

Abilene Public Library Board of Directors
c/o Ms. Wendy Moulton, Director
209 NW 4th Street
Abilene, KS 67410

RE: Response to Questions Submitted by the Abilene Public Library Board Regarding the Lease Agreement, Insurance, and the 2027 Budget Process

Dear Members of the Library Board:

I received Ms. Moulton's July 13, 2026, email submitted on behalf of the Abilene Public Library Board requesting responses concerning the lease agreement, insurance coverage, and the City's budget process. The following responds to those matters in the order presented.

Issue 1: T*he library director authorized emergency HVAC repairs of $3,340.52, and our request for the city to pay for that under our lease was denied because we didn't follow the city's purchasing policy. The Lease Agreement calls for the library to be governed under the rules and regulations established by the Library Board and does not require the library to follow any city policy not outlined in the lease. Keeping in mind that the Lease Agreement does not require the library to follow the city's purchasing policy, and we are working under the terms of the current lease, what is the explanation of this not being a covered expense under the current lease? Wouldn't all emergency repairs to the library building qualify under the current lease?*

The City's decision was not based solely on whether the Library was required to follow the City's Purchasing Policy. Rather, City employees are required to comply with the City's Purchasing Policy whenever City funds are expended, or obligations are incurred on behalf of the City. The Purchasing Policy establishes the procedures and approval authority governing the expenditure of public funds and applies to City staff regardless of whether the request originates from a City department or another entity.

The lease assigns maintenance responsibilities between the City and the Library, but it does not authorize either party to unilaterally obligate the other to pay for work without notice or an opportunity to evaluate the repair. Before the City can assume financial responsibility for a non-routine repair, City staff must have the opportunity to determine whether the repair falls within the City's obligations under the lease, whether the proposed work is appropriate, whether the cost is reasonable, and to process the expenditure in accordance with the City's Purchasing Policy.

Because the repair was authorized without the City's prior knowledge or opportunity to make those determinations, City staff could not authorize payment under the City's Purchasing Policy, and the City therefore declined reimbursement.

Issue 2: *Does the City have the ability to add flood insurance for the library building that would cover future similar flooding issues that the library has experienced at least four times in the past 13 years?*
Response

The City will consult with its insurance carrier and insurance advisor to determine whether flood insurance or other insurance coverage is available for the library building. As part of that review, staff will consider the building's prior water intrusion history, the nature and cause of those events, the availability and scope of any coverage, applicable exclusions, deductibles, and the associated premium costs. Once that information has been obtained, staff will provide it to both the Library Board and the City Commission so they may evaluate whether obtaining additional insurance coverage for the library building is appropriate.

Issue 3: *The Library Board requested clarification regarding the City's budget process, the inclusion of the library levy in the City's proposed budget, and requested financial information regarding the Library Fund.*

Under K.S.A. 12-1220, the Library Board determines the amount of tax necessary for library purposes, and the governing body is required to levy that amount within the limitations fixed by law. In 2021, the City Commission adopted Ordinance No. 21-3405 establishing a maximum annual library levy of 8.22 mills.

The Library Board has indicated its intent to request the maximum levy permitted under City ordinance. Accordingly, the City's proposed levying budget includes a library levy of 8.22 mills, the maximum levy authorized by Ordinance No. 21-3405. Inclusion of that levy in the proposed levying budget is necessary to comply with Kansas' statutory budget process and Revenue Neutral Rate requirements. It should not be interpreted as approval of the Library Board's proposed operating budget or expenditures. Rather, it reflects the maximum levy the City is authorized to impose under current law and City ordinance.

The City's role is to levy the tax authorized by law, receive the revenues remitted by Dickinson County, appropriate those revenues to the Library Fund through the City's annual budget, and remit those revenues, together with applicable property tax substitution revenues, to the Library Board Treasurer in accordance with Kansas law.

With respect to the financial information requested by the Library Board, the City included $639,950 in the 2026 City and State budget forms for the Library Fund. That amount was based on the County Clerk's estimated assessed valuation available during preparation of the 2026 budget.

Following adoption of the budget, Dickinson County certified an assessed valuation that was lower than the valuation estimate used during budget preparation. Based on the certified valuation, the City currently estimates it will receive approximately $573,912 in ad valorem property taxes for the Library Fund during 2026. Together with the budgeted $59,950 in property tax substitution revenues, the City currently expects to appropriate and remit approximately $633,862 to the Library Board Treasurer during 2026.

The difference between the budgeted amount and the current estimate reflects the difference between the estimated assessed valuation available when the 2026 budget was prepared and the certified assessed valuation subsequently provided by Dickinson County. It does not represent a reduction in, or withholding of, Library revenues by the City. The City will continue to remit all property taxes, property tax substitution revenues, including motor vehicle taxes and other distributions received in lieu of property taxes, together with any delinquent property taxes received for the Library Fund, in accordance with Kansas law. Supporting documentation is enclosed, including:

- The 2026 Approved Budget page for the Library Fund;
- Dickinson County Treasurer distribution reports for 2026;
- The INCODE Library Fund Detail Report showing receipts and distributions to the Library Board Treasurer.

Given the recurring questions regarding the lease agreement, the statutory budget process, the City's ordinance establishing the maximum library levy, and each party's respective responsibilities, I believe it would be beneficial for the City Commission and the Library Board to hold a joint meeting to review these matters together. Such a meeting would provide both governing bodies the opportunity to review the lease agreement, clarify each party's respective responsibilities, discuss the statutory budget process, review Ordinance No. 21-3405 establishing the maximum library levy, and ensure there is a common understanding of these matters moving forward.

It is my hope that such a discussion will establish a shared understanding of the governing documents and statutory requirements, reduce future misunderstandings, and allow both governing bodies to focus on their shared objective of providing quality library services to the citizens of Abilene.

Sincerely,

Jon Quinday, ICMA-CM
Interim City Manager

Encl.

cc:
Abilene City Commission
Abilene Public Library Board
Aaron Martin, City Attorney
Kelsey Briand, Finance Director
Kari Zook, Deputy City Manager

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

CPA Summary

Remittance Advice

Wires

OFFICE OF
COUNTY TREASURER, DICKINSON COUNTY
ABILENE, KS

Payment To: **ABILENE CITY**
PO BOX 519

ABILENE, KS 67410

REMITTANCE ADVICE
Wire #: **-7452**
Wire Date: **1/14/2026**

Fund: 7014 Abilene Fire

Tax Year:	2021	($32.33)
Tax Year:	2019	($22.56)
Tax Year:	2022	($32.98)
Tax Year:	2023	($32.71)
Tax Type: RLC - Real Estate - Current Year Taxes		$84,814.27
Tax Year:	2022	$84.99
Tax Year:	2023	$117.89
Tax Year:	2021	$131.28
Tax Year:	2020	$67.07
Tax Year:	2019	$5.50
Tax Year:	2017	$0.07
Tax Year:	2024	$320.94
Tax Type: RLD - Real Estate - Delinquent Tax		$727.74
Tax Year:	0	$51.84
Tax Type: RV - Recreational Vehicle Tax		$51.84
Tax Year:	2025	$5.355.31
Tax Type: SAC - State Assessed Utilities- Current Tax		$5.355.31
Tax Year:	2025	$33.98
Tax Type: TKC - 16/20M Trucks - Current Year Taxes		$33.98
	Total Fund:	$96.770.87

Fund: 7018 Abilene Library

Tax Year:	0	$188.01
Tax Type: DCMR - Kcovrs IRP		$188.01
Tax Year:	0	$11.11
Tax Type: EXT - Excise Tax		$11.11
Tax Year:	0	$12.761.12
Tax Type: MV - Motor Vehicle Tax		$12.761.12
Tax Year:	2025	$9.504.18
Tax Type: PPC - Pesonal Property - Current Year Taxes		$9.504.18

Remittance Advice

Wires

OFFICE OF
COUNTY TREASURER, DICKINSON COUNTY
ABILENE, KS

Payment To: **ABILENE CITY**
PO BOX 519

ABILENE, KS 67410

REMITTANCE ADVICE
Wire #: -7452
Wire Date: 1/14/2026

Fund: 7018 Abilene Library

Tax Year:	2023	($141.43)
Tax Year:	2024	($157.81)
Tax Year:	2022	($141.44)
Tax Year:	2021	($130.67)
Tax Year:	2020	($129.16)
Tax Year:	2019	($102.75)
Tax Year:	2025	$289,490.65
Tax Type: RLC - Real Estate - Current Year Taxes		$288,687.39
Tax Year:	2024	$1,593.81
Tax Year:	2017	$1.09
Tax Year:	2019	$25.08
Tax Year:	2020	$288.20
Tax Year:	2021	$530.61
Tax Year:	2022	$364.49
Tax Year:	2023	$509.74
Tax Type: RLD - Real Estate - Delinquent Tax		$3,313.02
Tax Year:	0	$224.14
Tax Type: RV - Recreational Vehicle Tax		$224.14
Tax Year:	2025	$18,239.67
Tax Type: SAC - State Assessed Utilities- Current Tax		$18,239.67
Tax Year:	2025	$146.90
Tax Type: TKC - 16/20M Trucks - Current Year Taxes		$146.90
	Total Fund:	$333,075.54

Fund: 7020 Abilene Capital Improve

011.000 520790

Jan 2026
Disbursement
KB

Tax Year:	2019	($5.39)
Tax Year:	2020	($17.35)
Tax Year:	2021	($69.02)
Tax Year:	2022	($28.99)
Tax Type: RLC - Real Estate - Current Year Taxes		($120.75)
Tax Year:	2017	$0.31

Remittance Advice

Wires

OFFICE OF
COUNTY TREASURER, DICKINSON COUNTY
ABILENE, KS

Payment To: **ABILENE CITY**
PO BOX 519
ABILENE, KS 67410

REMITTANCE ADVICE
Wire #: **-7555**
Wire Date: **3/18/2026**

Fund: 7014 Abilene Fire

Tax Type: RV - Recreational Vehicle Tax		$8.32
	Tax Year: 2025	$2,061.99
Tax Type: SAC - State Assessed Utilities- Current Tax		$2,061.99
	Tax Year: 2025	$5.80
Tax Type: TKC - 16/20M Trucks - Current Year Taxes		$5.80
	Tax Year: 2025	$3.66
Tax Type: TKD - 16/20M Trucks - Delinquent Tax		$3.66
	Total Fund:	$8,475.00

Fund: 7018 Abilene Library

	Tax Year: 0	$242.75
Tax Type: DCMR - Kcovrs IRP		$242.75
	Tax Year: 0	$5,085.34
Tax Type: MV - Motor Vehicle Tax		$5,085.34
	Tax Year: 2025	($4,985.67)
Tax Type: NRP - Neighborhood Revite		($4,985.67)
	Tax Year: 2025	$271.09
Tax Type: PPC - Pesonal Property - Current Year Taxes		$271.09
	Tax Year: 2024	$79.69
	Tax Year: 2025	$273.71
Tax Type: PPD - PP - Delinquent Tax		$353.40
	Tax Year: 2025	$21,490.65
Tax Type: RLC - Real Estate - Current Year Taxes		$21,490.65
	Tax Year: 2023	$282.80
	Tax Year: 2021	$334.46
	Tax Year: 2020	$54.96
	Tax Year: 2024	$692.64
Tax Type: RLD - Real Estate - Delinquent Tax		$1,364.86
	Tax Year: 0	$41.27

Remittance Advice

Wires

OFFICE OF
COUNTY TREASURER, DICKINSON COUNTY
ABILENE, KS

Payment To: **ABILENE CITY**
PO BOX 519

ABILENE, KS 67410

REMITTANCE ADVICE
Wire #: **-7555**
Wire Date: **3/18/2026**

Fund: 7018 Abilene Library

Tax Type: RV - Recreational Vehicle Tax		$41.27
	Tax Year: 2025	$7,022.93
Tax Type: SAC - State Assessed Utilities- Current Tax		$7,022.93
	Tax Year: 2025	$25.05
Tax Type: TKC - 16/20M Trucks - Current Year Taxes		$25.05
	Tax Year: 2025	$15.79
Tax Type: TKD - 16/20M Trucks - Delinquent Tax		$15.79
	Total Fund:	$30,927.46

Fund: 7020 Abilene Capital Improve

	Tax Year: 2020	$7.39
	Tax Year: 2021	$176.67
Tax Type: RLD - Real Estate - Delinquent Tax		$184.06
	Total Fund:	$184.06
	Total Wire:	$177,827.83

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6/3/26

Remittance Advice

Wires

OFFICE OF
COUNTY TREASURER, DICKINSON COUNTY
ABILENE, KS

Payment To: **ABILENE CITY**
419 N BROADWAY

ABILENE, KS 67410

REMITTANCE ADVICE
Wire #: **-7658**
Wire Date: **6/3/2026**

Fund: 7014 Abilene Fire

Tax Year:	2025	$5.364.58
Tax Type: SAC - State Assessed Utilities- Current Tax		$5.364.58
Tax Year:	2025	$1.76
Tax Type: TKC - 16/20M Trucks - Current Year Taxes		$1.76
Tax Year:	2025	$4.35
Tax Type: TKD - 16/20M Trucks - Delinquent Tax		$4.35
	Total Fund:	$57.532.70

Fund: 7018 Abilene Library

Tax Year:	0	$1.490.18
Tax Type: DCMR - Kcovrs IRP		$1.490.18
Tax Year:	0	$11.621.24
Tax Type: MV - Motor Vehicle Tax		$11.621.24
Tax Year:	2025	($7.188.21)
Tax Type: NRP - Neighborhood Revite		($7.188.21)
Tax Year:	2025	$7.827.04
Tax Type: PPC - Pesonal Property - Current Year Taxes		$7.827.04
Tax Year:	2025	$139.09
Tax Type: PPD - PP - Delinquent Tax		$139.09
Tax Year:	2025	$165.837.23
Tax Type: RLC - Real Estate - Current Year Taxes		$165.837.23
Tax Year:	2024	$184.00
Tax Year:	2023	$44.22
Tax Year:	2021	$296.71
Tax Year:	2022	$153.20
Tax Type: RLD - Real Estate - Delinquent Tax		$678.13
Tax Year:	0	$232.79
Tax Type: RV - Recreational Vehicle Tax		$232.79
Tax Year:	2025	$18.271.27

Remittance Advice

Wires

OFFICE OF
COUNTY TREASURER, DICKINSON COUNTY
ABILENE, KS

Payment To: **ABILENE CITY**
419 N BROADWAY

ABILENE, KS 67410

REMITTANCE ADVICE
Wire #: -7658
Wire Date: 6/3/2026

Fund: 7018 Abilene Library

Tax Type: SAC - State Assessed Utilities- Current Tax		$18.271.27
Tax Year:	2025	$7.60
Tax Type: TKC - 16/20M Trucks - Current Year Taxes		$7.60
Tax Year:	2025	$18.79
Tax Type: TKD - 16/20M Trucks - Delinquent Tax		$18.79
	Total Fund:	$198.935.15

Fund: 7020 Abilene Capital Improve

Tax Year:	2021	$156.72
Tax Year:	2022	$31.40
Tax Type: RLD - Real Estate - Delinquent Tax		$188.12
	Total Fund:	$188.12
	Total Wire:	$1.175.577.48

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Abilene, KS

Detail Report with Activity and Encumbrance

Account Detail

Date Range: 01/01/2026 - 07/13/2026

Account		Name		Beginning Balance	Total Activity	Ending Balance	Beginning Enc. Balance	Total Enc. Activity	Ending Enc. Balance
Fund: 011 - LIBRARY FUND									
011-000-520790		DISTRIBUTIONS		0.00	562,938.15	562,938.15	0.00	0.00	0.00
Post Date	**Packet Number**	**Number**	**Description**		**Project Account**	**Amount**	**Running Balance**	**Encumbrance**	**Running Balance**
01/20/2026	APPKT00780	STM 011426	JAN 2026 DISTRIBUTION PAYMENT			333,075.54	333,075.54		
03/23/2026	APPKT00840	STM 031826	MARCH 2026 DISBURSEMENT			30,927.46	364,003.00		
06/08/2026	APPKT00911	STM 060326	JUNE 2026 DISBURSEMENT			198,935.15	562,938.15		
011-002400		CLAIM ON CASH - LIBRARY FUND		35.00	0.00	35.00	0.00	0.00	0.00
Post Date	**Packet Number**	**Number**	**Description**		**Project Account**	**Amount**	**Running Balance**	**Encumbrance**	**Running Balance**
01/14/2026	CLPKT03144	DKCTYDISTPYMT011...	B00003352 CLPKT03144			333,075.54	333,110.54		
01/20/2026	APPKT00785	3074	ABILENE PUBLIC LIBRARY SEC REI PMT			-333,075.54	35.00		
03/18/2026	CLPKT03496	DK CTY DISBURSEME...	B00003737 CLPKT03496			30,927.46	30,962.46		
03/23/2026	APPKT00843	3390	ABILENE PUBLIC LIBRARY SEC REI PMT			-30,927.46	35.00		
06/03/2026	CLPKT03931	DKCTYTAXDISBURSE...	B00004202 CLPKT03931			198,935.15	198,970.15		
06/08/2026	APPKT00918	3818	ABILENE PUBLIC LIBRARY SEC REI PMT			-198,935.15	35.00		
011-210110		ACCOUNTS PAYABLE PENDING - LIBRARY FUND		0.00	0.00	0.00	0.00	0.00	0.00
Post Date	**Packet Number**	**Number**	**Description**		**Project Account**	**Amount**	**Running Balance**	**Encumbrance**	**Running Balance**
01/20/2026	APPKT00780	STM 011426	JAN 2026 DISTRIBUTION PAYMENT SEC PBL			-333,075.54	-333,075.54		
01/20/2026	APPKT00785	3074	ABILENE PUBLIC LIBRARY SEC PMT			333,075.54	0.00		
03/23/2026	APPKT00840	STM 031826	MARCH 2026 DISBURSEMENT SEC PBL			-30,927.46	-30,927.46		
03/23/2026	APPKT00843	3390	ABILENE PUBLIC LIBRARY SEC PMT			30,927.46	0.00		
06/08/2026	APPKT00911	STM 060326	JUNE 2026 DISBURSEMENT SEC PBL			-198,935.15	-198,935.15		
06/08/2026	APPKT00918	3818	ABILENE PUBLIC LIBRARY SEC PMT			198,935.15	0.00		
011-430010		PROPERTY TAX		0.00	-526,909.62	-526,909.62	0.00	0.00	0.00
Post Date	**Packet Number**	**Number**	**Description**		**Project Account**	**Amount**	**Running Balance**	**Encumbrance**	**Running Balance**
01/14/2026	CLPKT03144	R00044252	DK CTY DIST PYMT PROPERTY TAX LIBRARY FUND DK C...			-316,630.36	-316,630.36		
03/18/2026	CLPKT03496	R00050552	DK CTY DISBURSEMENT 031826 PROPERTY TAX LIBRA...			-24,041.75	-340,672.11		
06/03/2026	CLPKT03931	R00056574	DK CTY DISBURSEMENT 060326 PROPERTY TAX LIBRA...			-186,237.51	-526,909.62		
011-430020		DELINQUENT PROPERTY TAX		0.00	-5,883.08	-5,883.08	0.00	0.00	0.00
Post Date	**Packet Number**	**Number**	**Description**		**Project Account**	**Amount**	**Running Balance**	**Encumbrance**	**Running Balance**
01/14/2026	CLPKT03144	R00044252	DK CTY DSIT PYMT DELINQUENT PROPERTY TAX LIBRA...			-3,313.02	-3,313.02		
03/18/2026	CLPKT03496	R00050552	DK CTY DISBURSEMENT 031826 DELINQUENT PROPER...			-1,734.05	-5,047.07		
06/03/2026	CLPKT03931	R00056574	DK CTY DISBURSEMENT 060326 DELINQUENT PROPER...			-836.01	-5,883.08		

Account		Name		Beginning Balance	Total Activity	Ending Balance	Beginning Enc. Balance	Total Enc. Activity	Ending Enc. Balance
011-430050		MOTOR VEHICLE TAX/RV		0.00	-498.20	-498.20	0.00	0.00	0.00
Post Date	**Packet Number**	**Number**	**Description**		**Project Account**	**Amount**	**Running Balance**	**Encumbrance**	**Running Balance**
01/14/2026	CLPKT03144	R00044252	DK CTY DIST PYMT MOTOR VH TAX/RV LIBRARY DK CTY..			-224.14	-224.14		
03/18/2026	CLPKT03496	R00050552	DK CTY DISBURSEMENT 031826 MOTOR VH TAX/RV LI...			-41.27	-265.41		
06/03/2026	CLPKT03931	R00056574	DK CTY DISBURSEMENT 060326 MOTOR VH TAX/RV LI...			-232.79	-498.20		
011-430060		MOTOR VEHICLE TAX		0.00	-29,647.25	-29,647.25	0.00	0.00	0.00
Post Date	**Packet Number**	**Number**	**Description**		**Project Account**	**Amount**	**Running Balance**	**Encumbrance**	**Running Balance**
01/14/2026	CLPKT03144	R00044252	DK CTY DIST PYMT MOTOR VEHICLE TAX LIBRARY DK C...			-12,908.02	-12,908.02		
03/18/2026	CLPKT03496	R00050552	DK CTY DISBURSEMENT 031826 MOTOR VEHICLE TAX L..			-5,110.39	-18,018.41		
06/03/2026	CLPKT03931	R00056574	DK CTY DISBURSEMENT 060326 MOTOR VEHICLE TAX L..			-11,628.84	-29,647.25		
			Total Fund: 011 - LIBRARY FUND:	**35.00**	**0.00**	**35.00**	**0.00**	**0.00**	**0.00**
			Grand Totals:	**35.00**	**0.00**	**35.00**	**0.00**	**0.00**	**0.00**

Fund Summary

Fund		Beginning Balance	Total Activity	Ending Balance	Beginning Enc. Balance	Total Enc. Activity	Ending Enc. Balance
011 - LIBRARY FUND		35.00	0.00	35.00	0.00	0.00	0.00
	Grand Total:	**35.00**	**0.00**	**35.00**	**0.00**	**0.00**	**0.00**

12-1220. Same; election to establish; tax levy, use of proceeds; library fund established; territory of existing library excluded, when. The governing body of any municipality may by resolution, and shall, upon presentation of a petition signed by ten percent (10%) of the qualified electors of such municipality determined upon the basis of the total vote cast for the secretary of state at the last preceding general election, cause to be submitted to the voters of such municipality at the first local or general election thereafter, or if the petition so requires, at a special election called for that purpose, the question of the establishment and maintenance of a library by such municipality. If a majority of the votes cast at such election on such proposition shall be in the affirmative, the governing body shall forthwith establish such library and is hereby authorized to and shall annually levy a tax for the maintenance of such library in such sum as the library board shall determine within the limitations fixed by law and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county.

Such tax shall be levied and collected in like manner as other taxes of the municipality and, except for an amount to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county, shall be kept in a separate fund to be known as the library fund of such municipality. If the territory of the municipality includes another municipality which is then maintaining a library, the proposition to establish a library by the larger municipality shall not be voted upon by the residents of the included municipality, nor shall a levy to establish or maintain such library be assessed against property therein, unless the library board and governing body of the included municipality shall give notice in writing that they desire to participate in the library to be established and to pay the tax for the establishment and maintenance thereof as other parts of the municipality establishing such library.

History: L. 1951, ch. 485, § 3; L. 1979, ch. 52, § 40; July 1.

ORDINANCE NO. 21-3405

AN ORDINANCE AMENDING CHAPTER 1, ARTICLE 9 OF THE CITY CODE OF THE CITY OF ABILENE, KANSAS, BY AMENDING SECTION 1-909 TO ESTABLISH A MAXIMUM MILL LEVY FOR THE MAINTENANCE OF THE ABILENE PUBLIC LIBRARY.

WHEREAS, the Abilene Public Library was created under K.S.A. 12-1218, et seq.; and

WHEREAS, K.S.A. 12-1220 provides that the Governing Body shall annually levy a tax for the maintenance of such library in such sum as the library board shall determine within the limitations fixed by law;

WHERAS, the Governing Body desires to establish a maximum mill levy for purposes of limiting the taxes that can be levied for the maintenance of the Abilene Public Library.

BE IT ORDAINED, BY THE GOVERNING BODY OF THE CITY OF ABILENE, KANSAS:

SECTION ONE. Section 1-909 of the City Code of the City of Abilene, Kansas is hereby amended to read as follows:

1-909. Library board.
The Library Board shall consist of eight (8) members, seven (7) of whom shall be appointed by the Governing Body for four (4) year terms commencing on the first day of May, and a member of the City Commission, who shall serve as an ex officio member, as provided by K.S.A. 12-1222. The Library Board shall be organized in the manner and have the powers and duties provided by K.S.A. 12-1215 et seq.; provided, however, that in accordance with K.S.A. 12-1220, and for purposes of establishing a limitation on the tax levy fixed by law, the maximum annual tax levy for the maintenance of the library shall be limited to 8.22 mills on each dollar of assessed valuation of the city.

SECTION TWO. Existing Section 1-909 of the City Code of the City of Abilene, Kansas is hereby repealed.

SECTION THREE. This ordinance shall be in full force and effect from and after its adoption and publication once in the official city newspaper by the following summary:

Ordinance No. 21-3405 Summary

On September 27, 2021, the City Commission passed Ordinance No. 21-3405. The ordinance amends Chapter 1, Article 9 of the City Code of the City of Abilene, Kansas, by amending section 1-909 to establish a maximum mill levy rate for the maintenance of the Abilene Public Library. A complete copy of the ordinance is available online at www.abilenecityhall.com or in the office of the City Clerk, 419 N. Broadway Street in Abilene, Kansas, free of charge. This summary is certified by the City's legal counsel.

APPROVED AND PASSED by the Governing Body of the City of Abilene, Kansas, this 27th day of September 2021.

Brandon Rein, Mayor

Attest:

Shayla Mohr, City Clerk

The publication summary set forth above is certified this 27th day of September 2021.

Aaron O. Martin, City Attorney