

# 2025 Financial Review & Outlook

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Finance Director

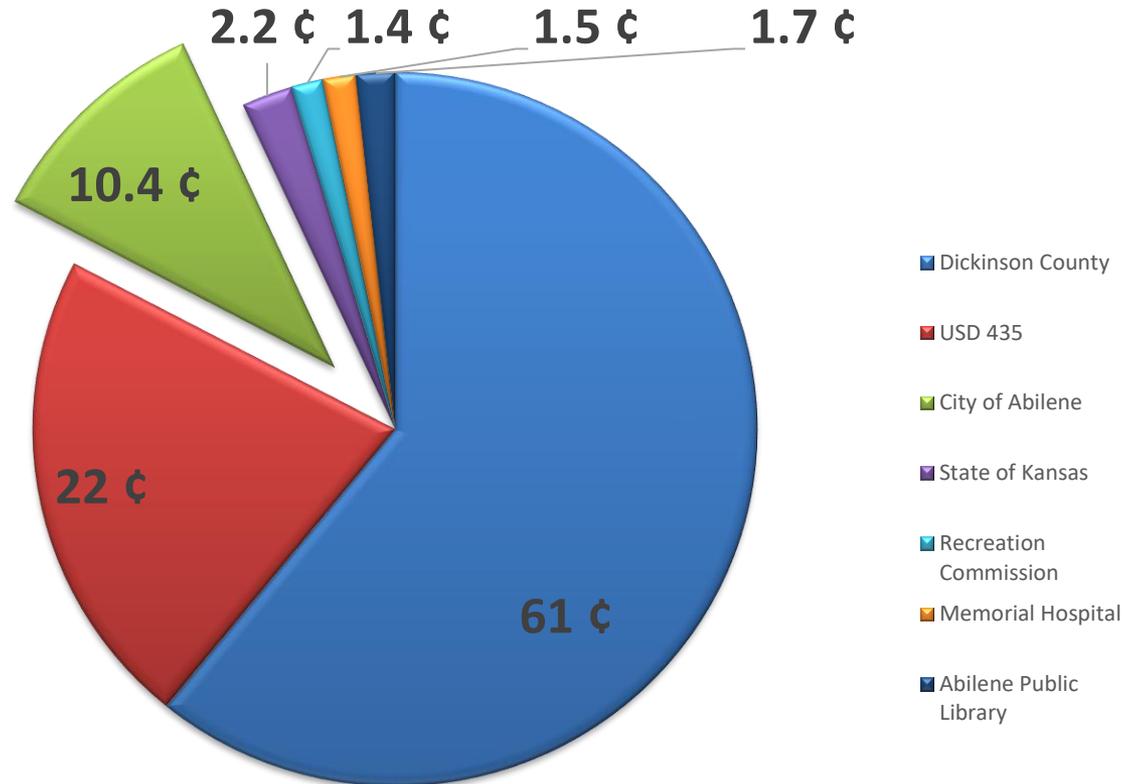


## 2025 Financial Review

- Revenue
- Expense
- Cash Balance

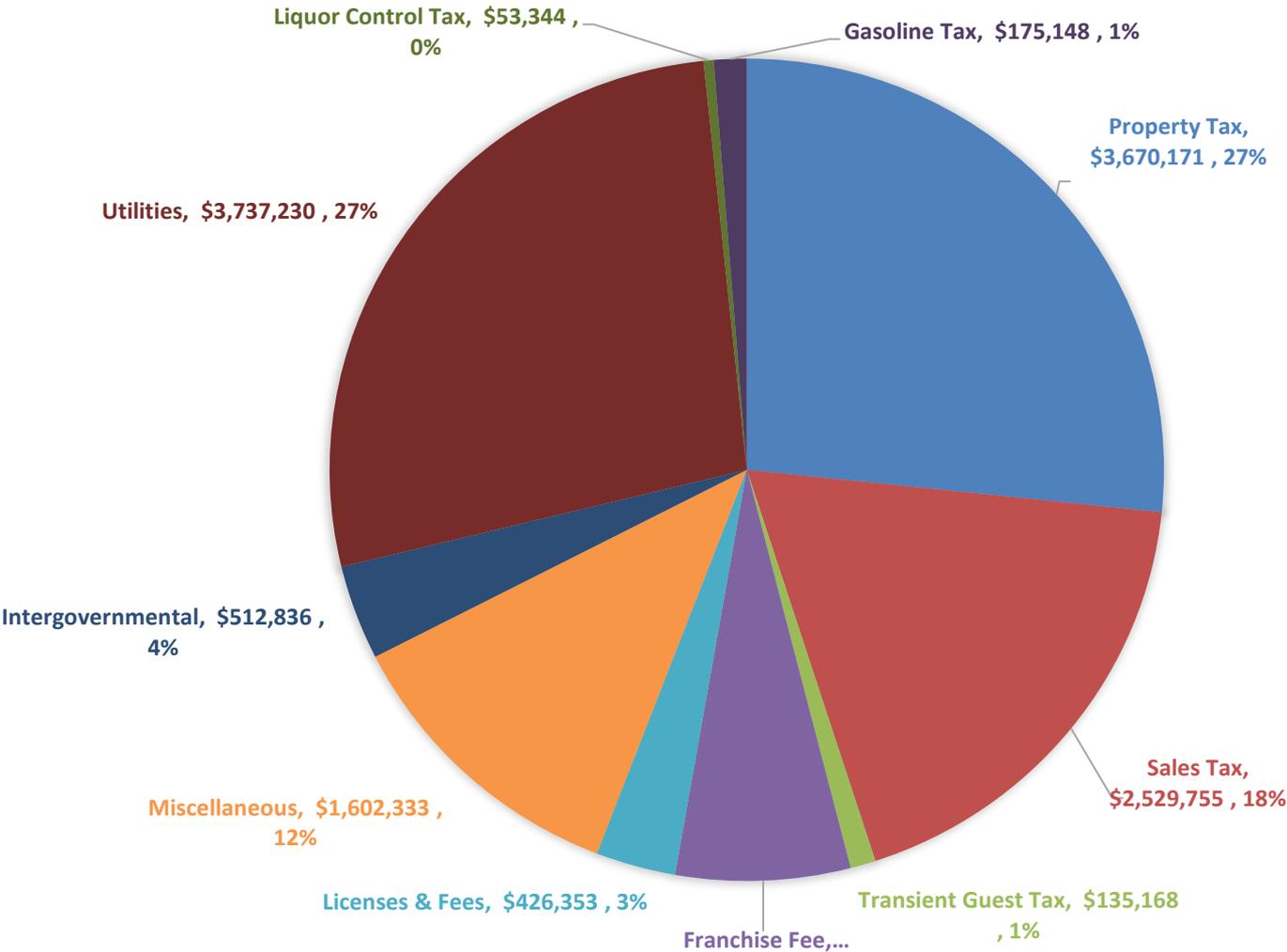
# Breaking Down the Property Tax Dollar

From police officers who protect and serve to overseeing snow removal on roads and bridges, property taxes are a necessary investment for all Kansas communities.



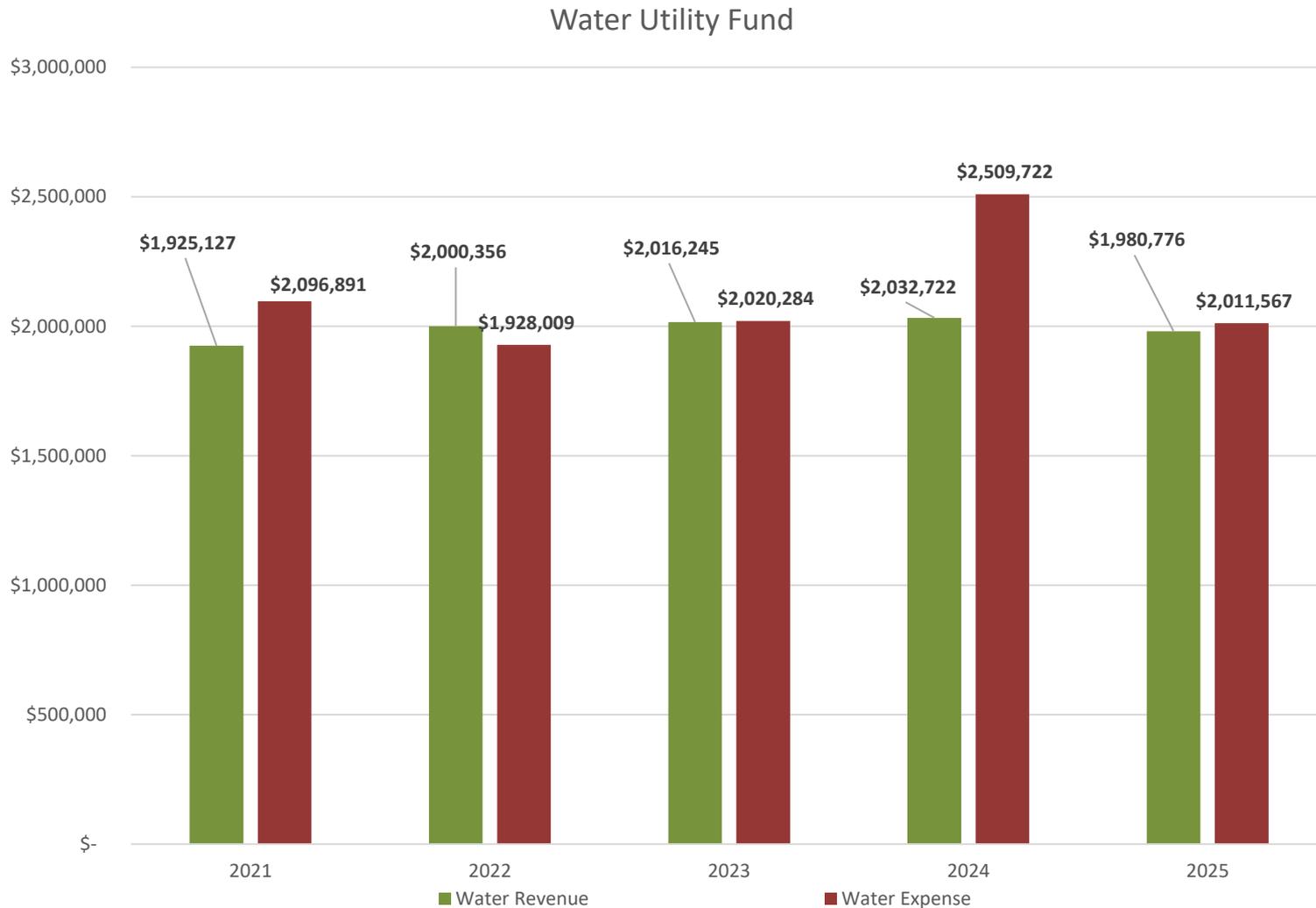
# Revenues

2025 By Revenue Source



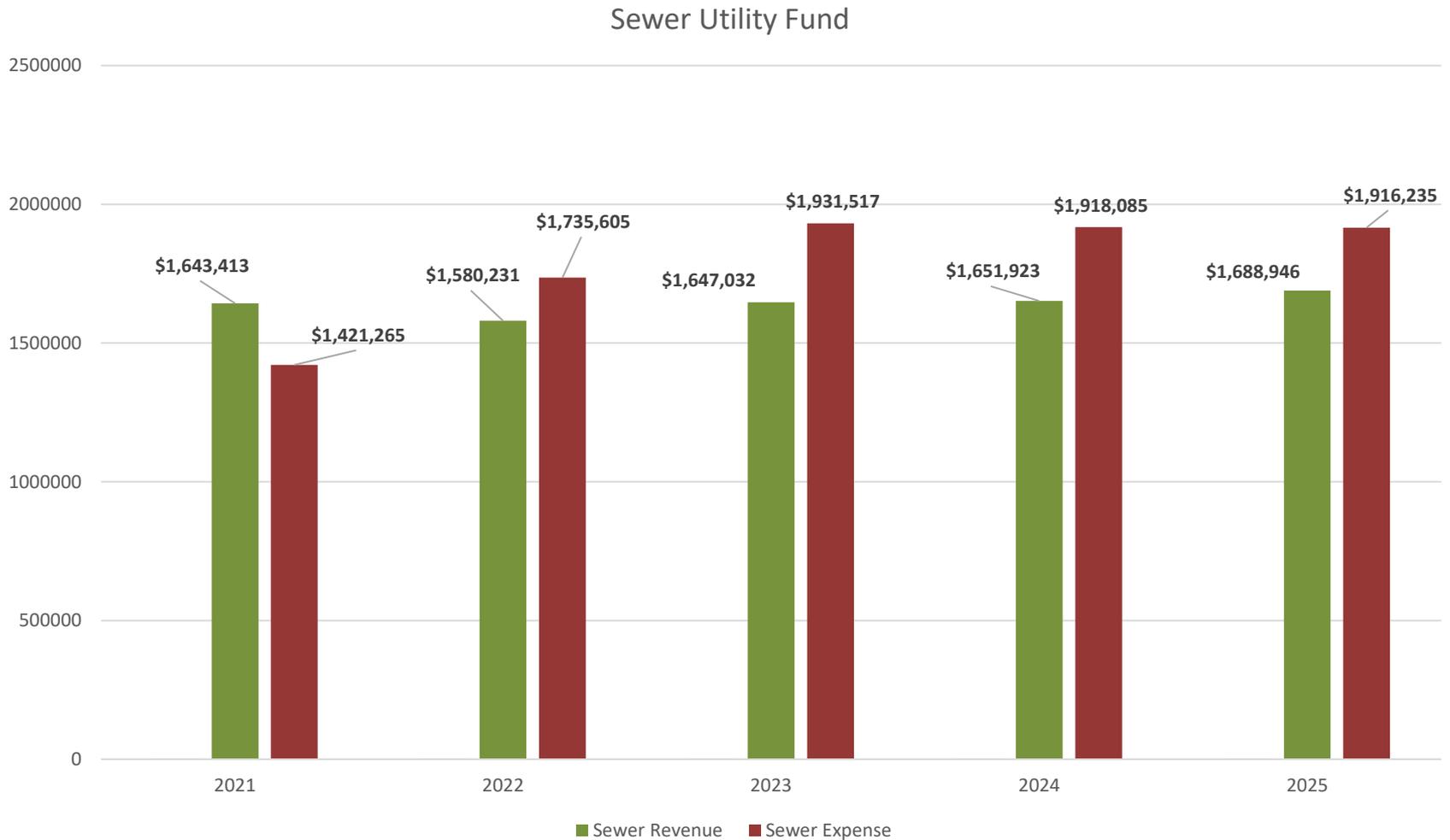
# Water Utility Fund

Revenue  
Expenses



# Sewer Utility Fund

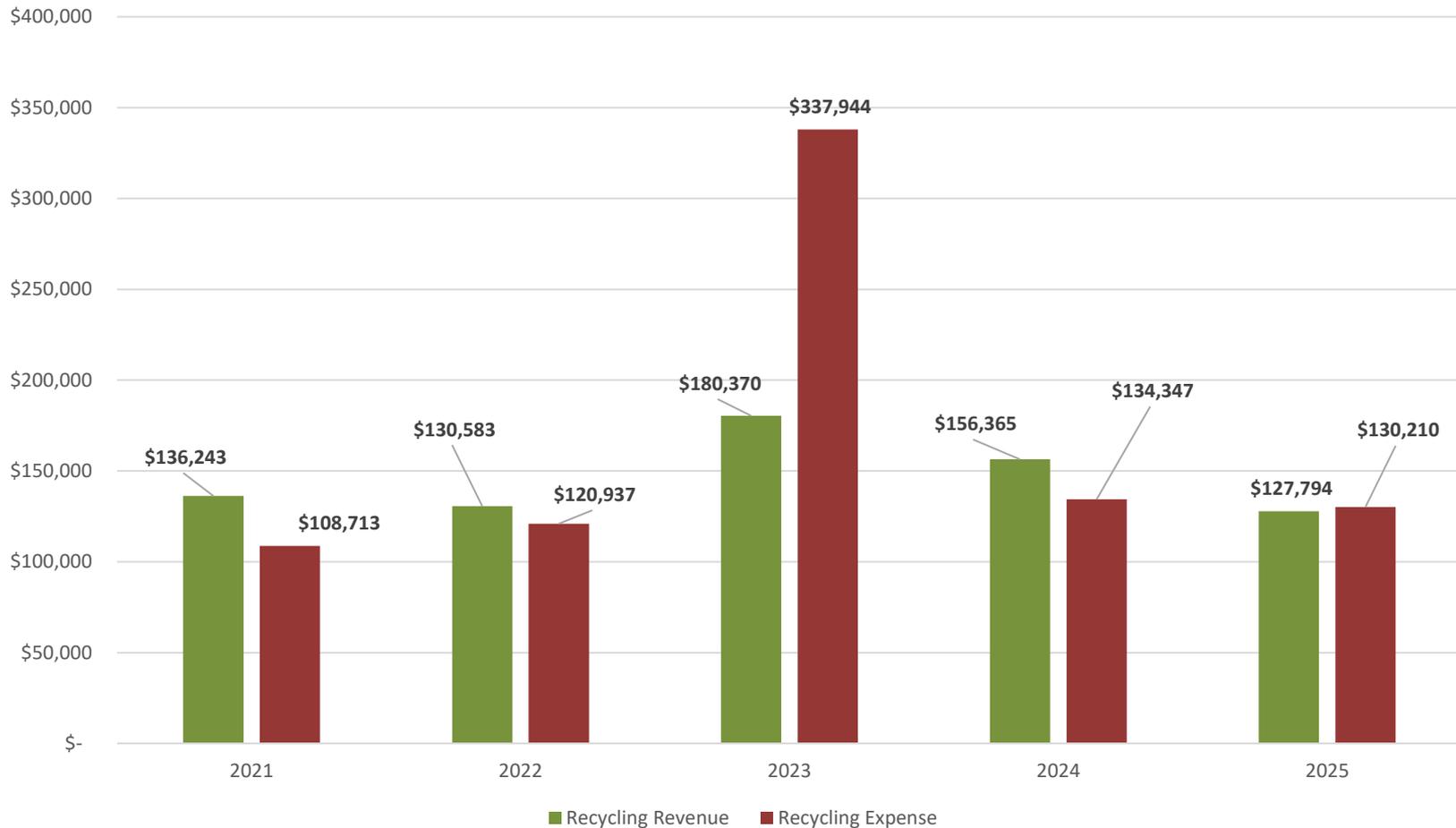
Revenue  
Expenses



# Recycling Fund

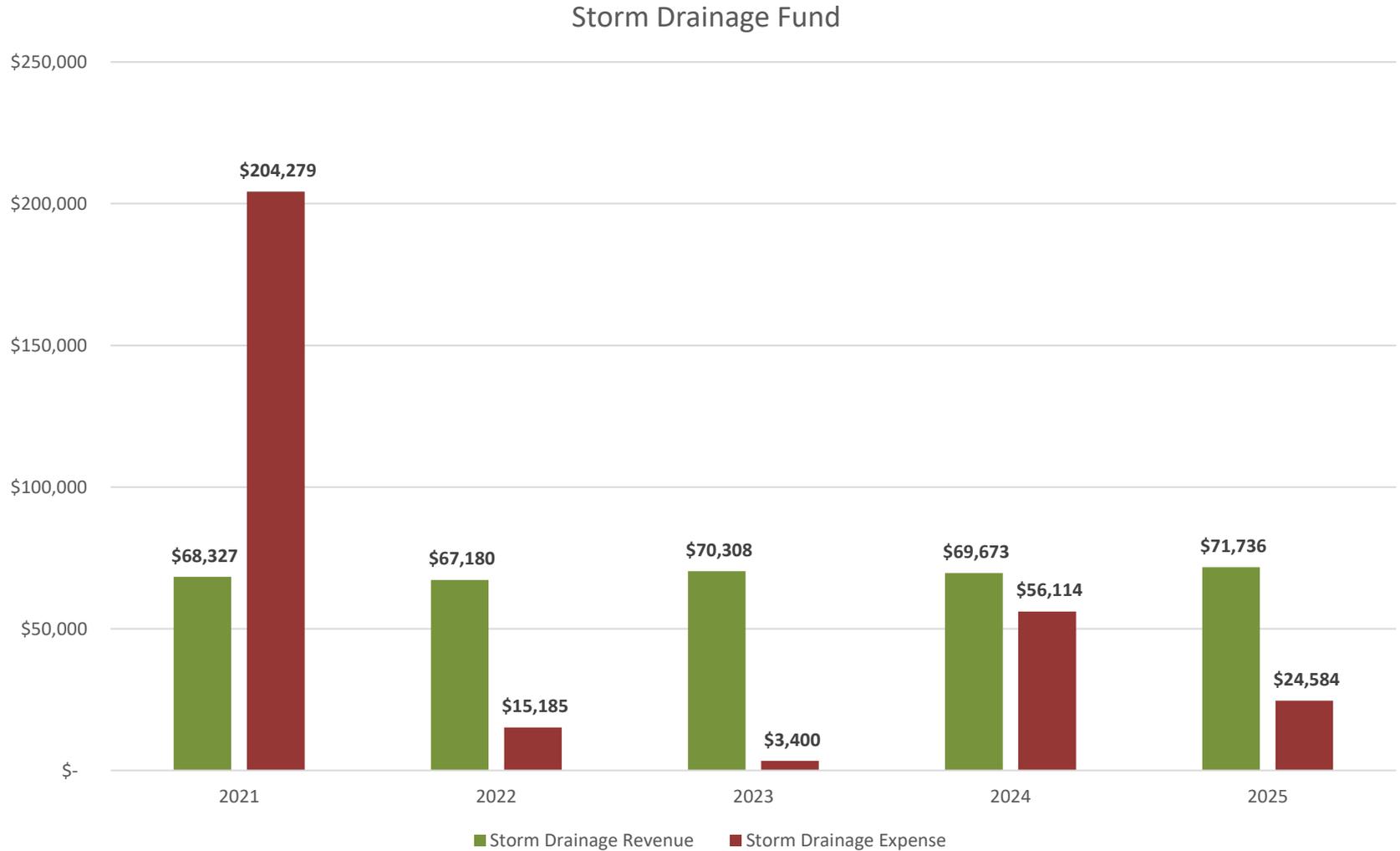
Revenue  
Expenses

Recycling Fund



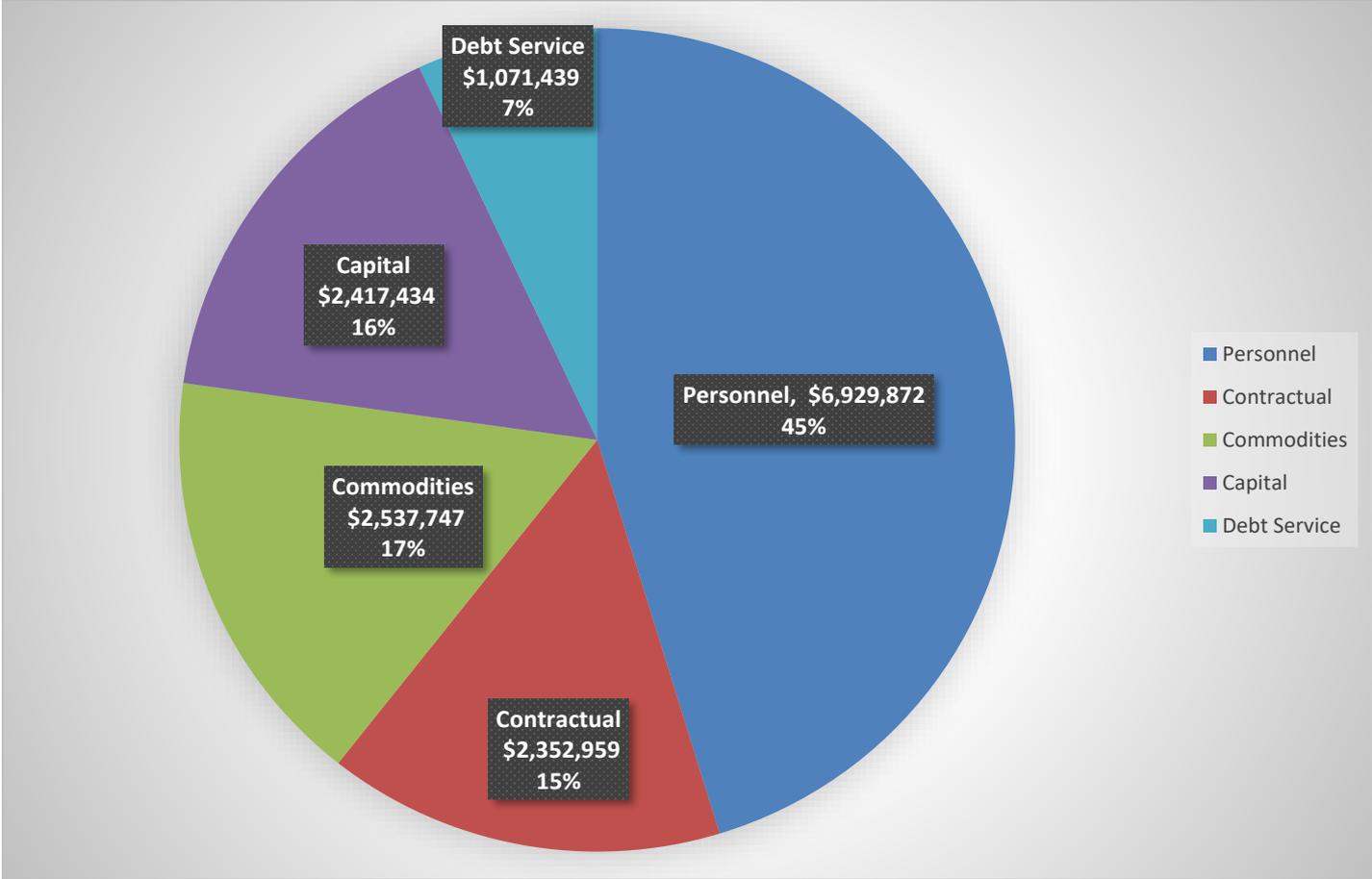
# Storm Drainage Fund

Revenue  
Expenses



# Expenses across all Funds

2025 by Category



# Debt Service

## 2025 Debt Service Payments

City of Abilene

2025

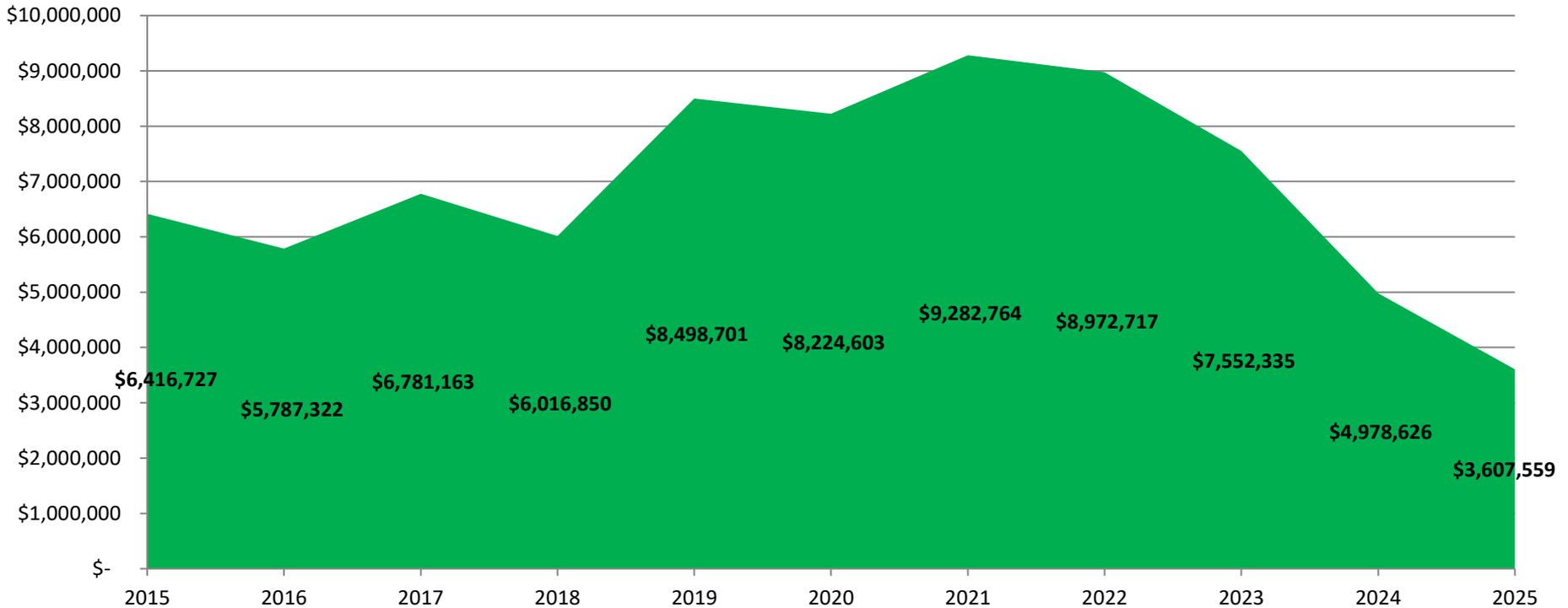
### STATEMENT OF INDEBTEDNESS

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
<b>Total G.O. Bonds</b>					<b>8,050,000</b>			<b>278,413</b>	<b>825,000</b>	<b>246,438</b>	<b>825,000</b>

# Cash Balance across All Funds

Total

## CASH BALANCE TOTAL



# Cash Balance

Year End Balances  
(Unaudited)

Fund	2021	2022	2023	2024	2025
General	\$2,381,787	\$2,371,525	\$1,891,692	\$1,317,764	\$684,435
Water	\$845,902	\$918,249	\$914,218	\$437,218	\$217,680
Water Equipment Reserve	\$103,199	\$203,755	\$313,265	\$398,164	\$131,621
Sewer	\$1,012,174	\$856,800	\$572,315	\$306,153	\$78,865
Sewer Equipment Reserve	\$335,173	\$12,934	\$112,948	\$202,190	\$5
Recycling	\$200,243	\$209,889	\$52,318	\$74,336	\$71,920
Storm Drainage	\$476,369	\$528,364	\$595,646	\$609,205	\$656,357
Airport	\$325,829	\$362,902	\$243,313	\$44,998	\$69,886
Tourism & Convention	\$67,820	\$96,126	\$87,506	\$110,663	\$53,483
Recreation Commission	\$641,733	\$484,543	\$504,981	\$451,795	\$431,247
Street Sales Tax	\$1,118,275	\$1,585,349	\$745,878	\$63,150	\$135,550

### **Fund Balance**

- A. The City recognizes the need to maintain appropriate fund balances to secure and maintain investment-grade credit ratings, meet seasonal requirements in cash flow, and reduce susceptibility to negative impacts from emergency or unanticipated expenditures or revenue shortfalls.
  
- B. To meet these requirements, the City will adopt an annual budget that will provide for an undesignated fund balance reserve in each of the City's budgeted funds, in accordance with the following guidelines:
  - 1. General Fund - A fund balance reserve of not less than 15% or more than 25% of anticipated current year revenues for the fund.
  
  - 2. Bond and Interest Fund - A fund balance of not less than 10 % of the anticipated General Obligation debt bond and interest payment for the upcoming budget year, including any special assessment-paid debt, but excluding debt planned for repayment by enterprise funding or other City funds. However, in cases of significant exposure to special assessment payment delinquencies, the City may establish higher fund balance to mitigate impacts of potential delinquencies.
  
  - 3. Other Budgeted Funds - Fund balance reserves shall be planned for and maintained as needed, based on the volatility and reliability of the revenue mix for the funds, as well as the predictability and degree to which expenditures in the fund are controllable.

# Reserve Balance

General Fund Target Balance



# What's next?

1. Audit Fieldwork – April 2, 2026
2. Budget preparations will begin within departments in late March & April
3. Commission Budget Review June-August
4. Budget Goals

Thank you!