USD

Continued from Page 1

State Department of Education)," she said. "It's very narrow what those funds can be used for."

Special education: A financial challenge.

"This year's assessment that we'll be paying into the co-op is $1,356,773," Sprinkle said. "That is a large amount of money and necessary to support our special education students."

To prepare for that September payment, before state special education funding is received in October, Sprinkle said they transferred as much as they could into the Special Education Fund.

The ending balance for that fund increased by over $100,000 in anticipation of the upcoming expense.

Federal funding is another area of concern.

"We are still planning on receiving our Title I funds," she said, referring to dollars used for reading support at the elementary level. "There's a slight decrease… just a little over $2,000."

But the district does not expect to receive other Title allocations, including Title II Part A ($40,528), Title IV Part A ($22,329), and Title IV Part C ($70,000), which supports the district's before- and after-school program.

"That's a total of $132,857, which is an unplanned reduction in our funding for this upcoming school year," she said.

Sprinkle clarified that the after-school program is still partially funded through student fees and that the district will build these federal funds into the budget, so that if they receive the funds, they will have the authority to spend them.

Title II funds typically help cover professional development, mentoring, and college hour reimbursements for staff, while Title IV has supported staffing for at-risk programs.

"These are all pieces that we're having to consider as we build this new budget," Sprinkle said.

McKinley playground & capital outlay

Sprinkle also pointed to a $172,214 encumbrance for the McKinley playground, funded through capital outlay.

"The playground is in progress right now," she noted.

The capital outlay fund, used for maintenance and equipment, has decreased this year due to unexpected repairs.

"Our cash balance from fiscal year '24 to the end of fiscal year '25 has decreased by $225,000," Sprinkle said. "That's not a trend we want to continue over time."

She stressed that some fluctuations are normal, such as when districts save up for large textbook adoptions or building renovations, but this year's drop was not planned.

Budget outlook, timeline

Despite the challenges, the district will receive more funds due to an increase in base state aid and a potential increase in the LOB from 30% to 32%, which would be finalized in September.

"There are some tough realities that we're going to be working with," Sprinkle said. "Decreased cash balances, Title funds we weren't planning on, and expenditures that are increasing just because of inflation."

Sprinkle said the district expects to exceed the revenue neutral rate next year, driven by an increase in assessed valuation and the potential LOB adjustment.

"We don't know what that final number is right now," she said, adding that she and the finance team have a meeting with the Kansas State Department of Education scheduled for Thursday.

Looking ahead, the board will continue budget discussions at the August 11 meeting. Final budget approval is scheduled for the September board meeting, which will include a Revenue Neutral Rate hearing at 6:45 p.m., a Budget Hearing at 6:50 p.m., and the regular board meeting at 7 p.m.

Special Education funding frustrations

Board member Veronica Murray voiced frustration over the state's continued underfunding of special education and the burden it places on local taxpayers.

"Our state has set the rules, and we don't even go close to getting what they say special ed funding should be," she said. "It increased a little bit this year, but we're not even in the ballpark."

She praised local taxpayers for stepping in to make up the difference.

"That huge million-plus number that we're paying out to the co-op — it really hurts," Murray said. "But kudos to the local taxpayers who are footing that bill."

In response to questions about the timing of the co-op's special education assessments, Sprinkle said the earlier due date was driven by cash flow issues on the co-op's side.

"They have had to spend down their cash balances to try to keep those assessments lower," Sprinkle said.

Sprinkle has requested that the co-op consider changing from two annual payments to four smaller ones to help the district better manage its cash flow.

She ended by assuring the board that she will continue to provide updates as the budgeting process moves forward.

Salina

Continued from Page 3

experienced and collaborative team," said Robert Freelove, M.D., Senior Vice President/Chief Medical Officer at Salina Regional Health Center.

"From diagnosis in the clinic to surgery, patients will appreciate the convenience of being treated within a single, unified medical record."

In addition to seeing patients in Salina, the gastroenterology team will also provide care at outreach locations in Ellsworth and Plainville, helping improve access for patients throughout the region.

Salina Regional Gastroenterology is located at 520 S. Santa Fe, Suite 240. Current patients of Dr. Johnson, Dr. Brown and Kaylee Wiens, PA with scheduled appointments will be seen at this new location starting August 4th.

For questions regarding medical records or upcoming procedures, please visit www.SalinaRegionalGI.com or call 785-452-6440.

K-State

Continued from Page 1

Ag Performance Solutions program fits in. TAPS is a farmer-driven, research-supported competition that brings together producers, researchers, and industry innovators to explore better ways to manage water, optimize inputs, and sustain the long-term viability of High Plains farms.

Kansas State University will host the 2025 TAPS Technology Field Days July 29 and 31 in Colby and Garden City to provide a front-row seat to that work in action.

Now in its second year in Kansas, the TAPS competition empowers producers to innovate through hands-on decision-making and real-world data. Organizer say the late-July field days offer a chance for farmers, ag professionals and students to learn about the latest technologies, strategies, and cropping systems designed to support long-term farm viability.

Field days will be held at both Kansas TAPS competition locations:

Tuesday, July 29 at 8 a.m. in Colby (Northwest Research-Extension Center).

Thursday, July 31 at 8 a.m. in Garden City (Southwest Research-Extension Center).

This year's event also highlights a new forage competition, introduced to help explore alternative cropping systems under limited water.

The events are free and open to the public. RSVPs are encouraged.

Organizers say the TAPS program serves as a living laboratory for real-world decision-making under real constraints. Field days are a chance to explore the technology, talk with participants and researchers, and connect with a growing network of producers committed to sustaining High Plains agriculture.

To RSVP or learn more, visit www.k-state.edu/TAPS or contact Renee Tuttle at 620-805-9045 or rstuttle@ksu.edu.

LEGALS

Published in The Abilene Reflector Chronicle on July 22, 2025

State of Kansas Township 2026

NOTICE OF BUDGET HEARING

The governing body of

Jefferson Township

Dickinson County

will meet on August 5, 2025 at 7:30pm at Austin Murphy, 1241 Hawk Rd. Abilene. Ks for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Austin Murphy, 1241 Hawk Rd, Abilene, Ks 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

Fund	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate 2025 Expenditures	Current Year Estimate 2025 Actual Tax Rate	Proposed Budget 2026 Budget Authority for Expenditures	Proposed Budget 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget 2026 Proposed Estimated Tax Rate*
General	7,000	1.267	6,772	1.298	7,010	5,845	1.297
Debt Service							
Library							
Road	73,388	13.319	67,696	13.320	68,120	59,784	13.198
Special Machinery							
Totals	80,388	14.586	74,468	14.618	75,130	65,329	14.495
					*Revenue Neutral Rate***		14.496
Less: Transfers	14,147		9,846		0		
Net Expenditure	66,241		64.622		75,130		
Total Tax Levied	66,769		65,326		65,326		
Assessed Valuation: Township	4,577,925		4,496,034		4,507,119		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills

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

LEGALS

Published in The Abilene Reflector Chronicle on July 22nd, 2025

NOTICE OF BUDGET HEARING

The governing body of

#12 Liberty Cemetery

Dickinson County

State of Kansas Special District 2026

will meet on 08/07/2025 at 7:00 PM at 3404 RAIN RD., CHAPMAN, KS 67431 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at 3404 RAIN RD., CHAPMAN, KS 67431 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.

FUND	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate or 2025 Expenditures	Current Year Estimate or 2025 Actual Tax Rate*	Proposed Budget Year for 2026 Budget Authority for Expenditures	Proposed Budget Year for 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget Year for 2026 Proposed Estimated Tax Rate*
General	7,687	0.872	7,700	0.686	4,750	4,498	0.672
Debt Service							
Non-Budgeted Funds							
Totals	7,687	0.872	7,700	0.686	4,750	4,498	0.672
					*Revenue Neutral Rate***		*0.672*
Less: Transfers	1,925		2,500		400		
Net Expenditures	5,762		5,200		4,350		
Total Tax Levied	5,730		4,492		xxxxxxxxxxxxxxx		
Assessed Valuation:	6,577,058		6,549,778		6,689,793		
Outstanding Indebtedness, Jan 1,	2023		2024		2025		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Pur. Princ.	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

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

#12 LIBERTY CEMETERY

LEGALS

Published in The Abilene Reflector Chronicle on July 22, 2025

NOTICE OF BUDGET HEARING

The governing body of

#15 Greenridge Cemetery

Dickinson County

will meet on 08/05/2025 at 3:00 PM at 1387 3600 AVE., WAKEFIELD, KS 67487 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is avaiable at 1387 3600 AVE., WAKEFIELD, KS 67487 and will be available at this hearing.

SUPPORTING COUNTIES

Dickinson County (home county) Clay County

BUDGET SUMMARY

Proposed Budget 2026 Expenditures 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.

Fund	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate 2025 Expenditures	Current Year Estimate 2025 Actual Tax Rate*	Proposed Budget 2026 Budget Authority for Expenditures	Proposed Budget 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget 2026 Proposed Estimated Tax Rate*
General	6,850	2.546	7,500	2.723	7,610	6,970	2.762
Debt Service							
Non-Budgeted Funds							
Totals	6,850	2.546	7,500	2.723	7,610	6,970	2.762
					*Revenue Neutral Rate***		*2.762*
Less: Transfers	262		0		800		
Net Expenditure	6,588		7,500		6,810		
Total Tax Levied	6,460		6,969		xxxxxxxxxxxxx		
Assessed Valuation	2,537,782		2,559,839		2,523,810		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Pur. Princ.	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

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

#15 Greenridge Cemetery

Published in The Abilene Reflector Chronicle on July 22, 2025

NOTICE OF BUDGET HEARING

State of Kansas Township 2026

The governing body of

Fragrant Hill Township

Dickinson County

will meet on August 12, 2025 at 6:30pm at Fragrant Hill Fire Station, 2016 3400 Ave, Chapman, Ks for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Mary Alice Baer, 3551 Quail Rd, Wakefield, Ks 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.

Fund	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate 2025 Expenditures	Current Year Estimate 2025 Actual Tax Rate*	Proposed Budget 2026 Budget Authority for Expenditures	Proposed Budget 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget 2026 Proposed Estimated Tax Rate*
General	10,700	1.145	9,939	1.186	10,200	9,427	1.183
Debt Service							
Library							
Road	121,738	13.956	127,621	14.931	128,550	115,976	14.552
Special Machinery							
Totals	132,438	15.101	137,560	16.117	138,750	125,403	15.735
					*Revenue Neutral Rate***1*		*15.735*
Less: Transfers	0		5,760		0		
Net Expenditure	132,438		131,800		138,750		
Total Tax Levied	117,299		125,411		xxxxxxxxx		
Assessed Valuation: Township	7,768,007		7,780,704		7,969,847		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

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

Fragrant Hill Township

0

Published in The Abilene Reflector Chronicle on July 22, 2025

NOTICE OF BUDGET HEARING

State of Kansas Township 2026

The governing body of **Newbern Township Dickinson County**

will meet on August 6, 2025 at 6:30pm at Dee Greenough. 933 1800 Ave. Abilene. Ks for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Dee Greenough, 933 1800 Ave, Abilene. Ks 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.

Fund	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate 2025 Expenditures	Current Year Estimate 2025 Actual Tax Rate*	Proposed Budget 2026 Budget Authority for Expenditures	Proposed Budget 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget 2026 Proposed Estimated Tax Rate*
General	2,675	0.351	2,800	0.351	2,850	2,480	0.349
Debt Service							
Library							
Road	103,399	13.038	104,630	13.022	105,100	89,155	12.533
Special Machinery	38,521						
Totals	144,595	13.389	107,430	13.373	107,950	91,635	12.882
					*Revenue Neutral Rate***		*12.883*
Less: Transfers	5,505		13,000		0		
Net Expenditure	139,090		94,430		107,950		
Total Tax Levied	92,230		92,230		xxxxxxxxxxxxxx		
Assessed Valuation: Township	6,889,386		6,852,090		7,113,466		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		19,041		
Total	0		0		19,041		

*Tax rates are expressed in mills.

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

Newbern Township

0

Published in The Abilene Reflector Chronicle on July 22nd, 2025.

NOTICE OF BUDGET HEARING

The governing body of

#8 Rinehart Cemetery

Dickinson County

State of Kansas Special District 2026

will meet on 08/11/2025 at 7:00 PM at 2054 2400 AVE., CHAPMAN, KS 67431 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at 2054 2400 AVE., CHAPMAN, KS 67431 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.

FUND	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate for 2025 Expenditures	Current Year Estimate for 2025 Actual Tax Rate*	Proposed Budget Year for 2026 Budget Authority for Expenditures	Proposed Budget Year for 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget Year for 2026 Proposed Estimated Tax Rate*
General	2,514	0.774	2,700	0.777	2,670	2,457	0.756
Debt Service							
Non-Budgeted Funds							
Totals	2,514	0.774	2,700	0.777	2,670	2,457	0.756
					*Revenue Neutral Rate***		*0.756*
Less: Transfers	650		300		650		
Net Expenditures	1,864		2,400		2,020		
Total Tax Levied	2,438		2,456		xxxxxxxxxxxxxxx		
Assessed Valuation	3,151,331		3,160,033		3,248,917		
Outstanding Indebtedness, Jan 1,	2023		2024		2025		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Pur. Princ.	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

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

#8 RINEHART CEMETERY

Basins

Continued from Page 2

Jared Loomis, engineer with Olsson Engineering, presented preliminary designs for two basins.

While they are fairly certain about building a basin by NE 15th Street, the commission wanted to see a design for a second basin along the elbow of Jayhawk Street.

Loomis said he is fairly certain how much property the city will need to acquire for the 15th Street basin, but he is unsure how much land is needed for the Jayhawk Street basin.

Kollhoff made it clear that he owns the company that owns the land on which the 15th Street basin would be. Loomis said he was unsure if the Jayhawk basin would solve any specific flooding issue in the area.

After discussions, the commission decided they want city staff to speak with the residents in the area around where the Jayhawk Street basin will go about flooding around their properties and Loomis will gather flood data for the commission to consider.

The commission then considered approving an engineering agreement with Olsson to begin designs for the second part of the 2025/2026 Buckeye Avenue CCLIP project.

The 2025 project was delayed, and so the city decided to schedule the projects back-to-back in 2026 to save on mobilization and other costs.

The 2026 project will focus on Buckeye Avenue from the city's south limits to SW Sixth Street, and construction is scheduled to begin in February 2026.

The 2025 project is for the section between the Union Pacific Railroad and NW Fifth Street. The agreement will cost the city $51,500.

The Abilene City Commission will next meet in the Abilene Public Library at 4 p.m. July 28.

UNIVERSAL Sudoku Puzzle

Complete the grid so that every row, column and 3x3 box contains every digit from 1 to 9 inclusively.

4		3	2		7	5		
				3		2		4
			4	8			1	3
		2						8
7	1			6			4	5
9						1		
3	2			7	9			
1		9		4				
		7	5		1	6		9

7/22

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DIFFICULTY RATING: ★★☆☆☆

BRIDGE by PHILLIP ALDER

KEEPING A TRUMP AS A LATE ENTRY

Iveta Radicova, a former prime minister of Slovakia, said, "In some countries, we have had the right to vote for less than 100 years, so the entry of women into political leadership has caused a tsunami."

That sounds melodramatic; surely it is nothing more than a very choppy sea.

This week we are looking at the handling of trump suits. In today's deal, South is in four hearts. West leads the club king. When East encourages enthusiastically with his nine, West continues with the club queen and his last club. East wins with his ace and shifts to the diamond 10. How should South steer from there?

On the second round of the auction, North bid what he thought would be the best contract. Yes, here three no-trump is easy, but it is never easy to reach that contract with assurance when holding an eight-card major-suit fit.

If South just assumes everything will be favorable, he will draw trumps, take his spade king, play a spade to the ace, and cash the spade queen. Here, though, he will lose one diamond and three clubs to sink without a trace.

Although South is a slight favorite to gain five spade tricks, he needs only four. He should draw only two rounds of trumps, leaving an honor on the board, cash his spade king, play a spade to dummy's ace, and ruff a spade in his hand. Then he can lead a trump to the dummy and cash the last two spades, discarding his diamond losers. South sails his ship triumphantly into port.

Think through the play when the dummy comes down, not later.

North
♠ A Q 10 8 5
♥ A Q 6
♦ 7 4
♣ 10 4 3

West
♠ 7 4
♥ 8 5 2
♦ K 8 5 3 2
♣ K Q 7

East
♠ J 9 6 2
♥ 7 4
♦ Q 10 9
♣ A 9 5 2

South
♠ K 3
♥ K J 10 9 3
♦ A J 6
♣ J 8 6

Dealer: South
Vulnerable: Both

South	West	North	East
1 ♥	Pass	1 ♠	Pass
1 NT	Pass	4 ♥	All pass

Opening lead: ♣ K

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