ABILENE CITY COMMISSION - REGULAR MEETING AGENDA

DWIGHT D. EISENHOWER MUNICIPAL BUILDING, 419 N BROADWAY

May 26, 2020 - 4:00 pm

DUE TO COVID-19 ALL MEETINGS WILL BE HELD VIRTUALLY AND STREAMED LIVE ON THE CITY OF ABILENE'S YOU TUBE PAGE AT https://www.youtube.com/channel/UCNURrU0ueP6_dRpHYu1wJEg

1. Call to Order
2. Roll Call: ____ Ostermann ____Rein ____ Marshall ____ Shafer ____Witt
3. Pledge of Allegiance

Consent Agenda *(Consent Agenda items will be acted upon by one motion unless a majority of the City Commission votes to remove an item for discussion and separate action.)*

4. Agenda approval for the May 26, 2020 City Commission meeting.
5. Meeting minutes: May 11, 2020 regular meeting.
6. Appoint Cindy Montgomery to the Library Board to fill vacancy for a four-year term until April 30, 2024.

Public Comments and Communications

8. The City Clerk will update the Mayor and City Commission on any public comments she has received. Public comments must be sent to the city clerk by noon on Monday May 26, 2020 at penny@abilenecityhall.com

Old and New Business

9. 2019 Audit.
10. Consider approval resolution number 052620-**1 A RESOLUTION CERTIFYING LEGAL AUITHORITY AND AUTHORIZATION TO APPLY FOR THE CDBG-CV FROM THE KANSAS DEPARTMENT OF COMMERCE.**
11. Consider airport debris cleanup bid award.
12. Street maintenance plan.

Reports

13. City Manager reports.

Adjournment

14. Consider a motion to adjourn the May 26, 2020 City Commission meeting.

15. Future Meeting Reminders:

- Study session meeting, June 1 at 4 pm
- City Commission meeting, June 8 at 4pm

Abilene City Commission Meeting Minutes
Dwight D. Eisenhower Municipal Building
419 N. Broadway
May 11, 2020 @ 4:00 p.m.
Abilene, Kansas

1. **Call to Order**

2. **Roll Call** – City Commission Present: Mayor Ostermann, Commissioners Rein, Marshall, Shafer, and Witt.

Staff Present: City Manager Foltz, City Clerk Soukup, City Attorney Martin, Finance Director Rothchild, and Convention and Visitors Bureau Director Roller.

3. **Pledge of Allegiance**

Mayor Ostermann lead the Pledge of Allegiance.

Consent Agenda

4. Agenda Approval for the May 11, 2020 City Commission Meeting.
5. Meeting minutes: April 27, 2020 Regular Meeting.
6. Consider approval of Resolution No. 051120-1 adopting the City of Abilene Water Conservation Plan.
7. Consider the CARES Act Grant for airport.

Motion by Commissioner Rein, seconded by Commissioner Marshall to approve the Consent Agenda with the addition of item 8 the approval of an Aerial Spray Operator Agreement with Crop Service. Motion carried unanimously 5-0. Roll call vote: Rein YES, Marshall YES, Shafer YES, Witt YES, Ostermann YES.

Public Comments and Communications

8a. The City Clerk will update the Mayor and City Commission on any public comments she has received via email.

City Clerk Soukup updated the Mayor and Commissioners on several emails and phone calls received regarding the allowance of chickens in the city limits of Abilene.

Old and New Business

9. NE drainage easements.

City Attorney Martin presented information regarding the NE drainage easement agreements with Highland Homes, L.P.

Motion by Commissioner Witt, seconded by Commissioner Rein to approve a Permanent Drainage Easement and a Temporary Construction Easement with Highland Homes, LP, a Nevada limited partnership, by authority if its general partner, Highland Builders, LLC, a Kansas limited liability company regarding the NE drainage easements. Motion carried unanimously 5-0. Roll call vote: Marshall YES, Shafer YES, Witt YES, Ostermann YES, Rein YES.

10. Consider a letter of commitment for New Horizon Hemp Processing, LLC.

City Manager Foltz presented information regarding the commitment letter for New Horizon Hemp Processing, LLC for land under the industrial funding policy.

Motion by Commissioner Marshall, seconded by Commissioner Witt to approve a commitment letter for New Horizon Hemp Processing. Motion carried unanimously 5-0. Roll call vote: Shafer YES, Witt YES, Ostermann YES, Rein YES, Marshall YES.

11. Reopening Plan.

City Manager Foltz presented the reopening plan for all city buildings and services.

Motion by Commissioner Marshall, seconded by Commissioner Shafer to approve the tentative reopening plan. Motion carried unanimously 5-0. Roll call vote: Witt YES, Ostermann YES, Rein YES, Marshall YES, Shafer YES.

12. Consider Ordinance No. 20-3386 AN ORDINANCE AMENDING CHAPTER 4 OF THE CITY CODE OF THE CITY OF ABILENE, KANSAS BY AMENDING EXISTING SECTION 4-117 AND ADDING A NEW SECTION 4-124 TO PERMIT THE KEEPING OF CHICKENS WITHIN THE CITY OF ABILENE, KANSAS.

City Attorney Martin presented information regarding Ordinance No. 20-3386, sponsored by Commissioner Witt, regarding the keeping of chickens in the City of Abilene.

There was discussion regarding emails and phone calls received from the public.

Motion by Commissioner Ostermann, seconded by Commissioner Marshall to table the approval of Ordinance No. 20-3386 for further discussion in a regular, in person, meeting. Motion failed 2-3. Roll call vote: Marshall YES, Shafer NO, Witt NO, Rein NO, Ostermann YES.

Motion by Commissioner Shafer, seconded by Commissioner Witt to approve Ordinance No. 20-3386 **AN ORDINANCE AMENDING CHAPTER 4 OF THE CITY CODE OF THE CITY OF ABILENE, KANSAS BY AMENDING EXISTING SECTION 4-117 AND ADDING A NEW SECTION 4-124 TO PERMIT THE KEEPING OF CHICKENS WITHIN THE CITY OF ABILENE, KANSAS.** Motion carried 3-2. Roll call vote: Witt YES, Ostermann NO, Rein YES, Marshall NO, Shafer YES.

Reports

13. City Manager reports

City Manager Foltz thanked Dickinson County for flying their drone over the debris field of at the airport and overlaying the property lines so we could see the scope of the damage. All planes have been removed from the damaged hangars. All debris has been cleaned up. We are waiting on a report from our insurance adjuster to find out the damage found throughout the city. Public Works director Schrader will be coordinating the demolition of the T-hangars and we will be working on a plan to rebuild them.

Mike Ragsdale will be working with Code Enforcement to help the inspection department as well as his regular duties as Community Service Officer.

We have had some interest in the early retirement incentive that was approved on April 27th.

Signs for local and are contractor's signs are not allowed in residential yards until work is being done. Those signs are being picked up and they can collect them at city hall.

At the May 18th study session, you will hear from Finance Director Rothchild will present information on the Utility Operations Water and Sewer Fund, special revenue operations from our Drug and Alcohol Fund and preparations for the 2021 budget. We will also be reviewing the proposed CIP Plan for the 2021 budget.

Varney and Associates will be present to provide our 2019 audit.

Public Works Director Schrader will present the city maintenance plan criteria.

We are waiting to hear back from the Rural Water District on the rate increases.

Adjournment

14. Consideration of a motion to adjourn the May 11, 2020 City Commission meeting.

Motion by Commissioner Marshall, seconded by Commissioner Witt to adjourn at 5:25 pm. Motion carried unanimously 5-0. Roll call vote: Witt YES, Marshall YES, Shafer YES, Rein Yes, Ostermann YES.

(Seal)

_____
Chris Ostermann, Mayor

ATTEST:

_____
Penny L. Soukup, CMC
City Clerk

Abilene Public Library

Memo

To: Abilene City Commissioners

From: Wendy Moulton, Director

Date: 5/13/2020

Re: Library Board Appointment

At the Tuesday, June 12, 2020 meeting of the library board of trustees the board voted to recommend Cindy Montgomery to fill an open spot on the library board. Wendy Klosterman's term was up April 30, 2020. Cindy's term would go until April 30, 2024. The library board would ask that you approve Cindy's appointment as soon as possible. Thank you for your consideration.

Penny Soukup

From: noreply@civicplus.com
Sent: Wednesday, March 11, 2020 10:17 PM
To: Penny Soukup
Subject: Online Form Submittal: Board & Commission Application Form

If you are having problems viewing this HTML email, click to view a Text version.

Board & Commission Application Form

Please complete the online form below.

Personal Information

Select the Board, Commission, or Committee applying for:*	[Library Board \/]
Name:*	Cindy Montgomery
Address:*	611 NW 7th Street
Home Phone Number:*	7852004467
Business Address:*	328 NE 14th Street
Business Phone Number:*	785-263-2787
Occupation:*	Dickinson County Conservation District Manager
Email Address:	cindymontgomery611@gmail.com

Residency Information

Length of Residency in Dickinson County:*	18	
Are you a registered voter:*	(X) Yes	( ) No

Organization Membership Information

Are you currently serving on other Boards, Commissions, or Committees?*	(X) Yes	( ) No
If yes, which:		
Have you served on a City Board, Commission, or Committee before?*	( ) Yes	(X) No
If yes, which:		
Please list organization memberships and positions held:		

Additional Comments:

I was employed at a library in high school, continued while I was in college, and have worked for two public libraries, including Abilene. I'm an avid reader and have long been a supporter of the freedom of information our libraries provide to the public.

* indicates required fields.

View any uploaded files by signing in and then proceeding to the link below:
http://www.abilenecityhall.com/Admin/FormHistory.aspx?SID=1514

The following form was submitted via your website: Board & Commission Application Form

Select the Board, Commission, or Committee applying for:: Library Board

Name:: Cindy Montgomery

Address:: 611 NW 7th Street

Home Phone Number:: 7852004467

Business Address:: 328 NE 14th Street

Business Phone Number:: 785-263-2787

Occupation:: Dickinson County Conservation District Manager

Email Address:: cindymontgomery611@gmail.com

Length of Residency in Dickinson County:: 18

Are you a registered voter:: Yes

Are you currently serving on other Boards, Commissions, or Committees?: Yes

If yes, which::

Have you served on a City Board, Commission, or Committee before?: No

If yes, which::

Please list organization memberships and positions held::

Additional Comments:: I was employed at a library in high school, continued while I was in college, and have worked for two public libraries, including Abilene. I'm an avid reader and have long been a supporter of the freedom of information our libraries provide to the public.

Additional Information:
Form submitted on: 3/11/2020 10:16:32 PM
Submitted from IP Address: 69.18.246.195
Referrer Page: https://www.facebook.com/
Form Address: http://www.abilenecityhall.com/Forms.aspx?FID=85

VARNEY
& ASSOCIATES, CPAs, LLC

May 18, 2020

Mayor and Governing Body Members
City of Abilene, Kansas
P.O. Box 519
Abilene, KS 67410

We have audited the financial statement of City of Abilene, Kansas (the City) as of and for the year ended December 31, 2019 and have issued our report thereon dated May 18, 2020. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit
As communicated in our engagement letter dated December 30, 2019, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statement that has been prepared by management with your oversight are presented fairly, in all material respects, in accordance with the regulatory basis of accounting prescribed by the State of Kansas in the Kansas Municipal Audit and Accounting Guide (KMAAG). Our audit of the financial statement does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statement is free of material misstatement. An audit of financial statement includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit
We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence
The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices
Significant Accounting Policies
Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statement. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2019. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

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Qualitative Aspects of the Entity's Significant Accounting Practices (Continued)
Significant Accounting Estimates
Accounting estimates are an integral part of the financial statement prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statement and because of the possibility that future events affecting them may differ markedly from management's current judgments.

There are no particularly sensitive accounting estimates affecting the financial statement.

Financial Statement Disclosures
Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. There are no particularly sensitive disclosures affecting the City's financial statement.

Identified or Suspected Fraud
We have not identified or obtained information that indicates fraud may have occurred.

Significant Difficulties Encountered during the Audit
We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements
For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statement as a whole and each applicable opinion unit. There were no uncorrected misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no material misstatements noted during the audit.

Disagreements with Management
For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statement or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management
We have requested certain written representations from management, which are included in a separate letter dated May 18, 2020.

Management's Consultations with Other Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues
In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

We have discussed the City's software with management in the past. This software continues to create issues and additional work for City staff. While we understand that the City only implemented this software five years ago, the software has never worked effectively for the City. We would encourage management to consider moving to a software that would perform all of the relevant functions of the City.

This report is intended solely for the information and use of the governing body and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

CITY OF ABILENE, KANSAS

FINANCIAL STATEMENT

WITH INDEPENDENT AUDITOR'S REPORT

AND

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

December 31, 2019

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

CITY OF ABILENE, KANSAS
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VARNEY
& ASSOCIATES, CPAs, LLC

May 18, 2020

Mayor and City Council
City of Abilene, Kansas

Independent Auditor's Report

We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Abilene, Kansas (the City), as of and for the year ended December 31, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this incudes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 to the financial statement, the financial statement is prepared by the City to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Independent Auditor's Report

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Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Regulatory-Required Supplemental Information
Our audit was conducted for the purpose of forming an opinion on the summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of expenditures - actual and budget - regulatory basis and individual fund schedules of receipts and expenditures - actual and budget - regulatory basis (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however they are required to be presented under the provisions of *the Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Additional Information
The 2018 Actual column presented in the individual fund schedules of receipts and expenditures - actual and budget - regulatory basis (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2019 financial statement, upon which we rendered an unmodified opinion dated May 16, 2019. The 2018 basic financial statement and the accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://da.ks.gov/ar/muniserv/. Such prior year comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the prior year basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

CITY OF ABILENE, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2019

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 1,977,359	$ -	$ 4,465,866	$ 4,706,949	$ 1,736,276	$ 75,793	$ 1,812,069
Special Purpose Funds							
Airport Fund	117,030	-	40,076	89,302	67,804	4,971	72,775
Fire Apparatus Fund	15,329	-	92,800	89,787	18,342	-	18,342
Special Park and Recreation Fund	55,163	-	33,221	40,155	48,229	11	48,240
Special Alcohol and Drug Fund	47,306	-	14,148	54,000	7,454	-	7,454
Library Fund	-	-	489,922	489,922	-	-	-
Tourism and Convention Fund	50,998	-	234,883	243,093	42,788	2,638	45,426
Special Highway Fund	143,478	-	246,705	141,274	248,909	4,697	253,606
Recreation Commission Fund	356,103	-	527,763	420,720	463,146	5,166	468,312
Capital Improvement Fund	465,916	-	11,904	110,475	367,345	-	367,345
Equipment Reserve Fund	151,970	-	398,042	238,420	311,592	-	311,592
Community Center Fund	124,899	-	22	10,735	114,186	-	114,186
Library/Pool Renovation Fund	202,752	-	-	122,790	79,962	514	80,476
Sales Tax Street Fund	482,925	-	330,973	290,227	523,671	-	523,671
CID Sales Tax Fund	237	-	102,290	100,176	2,351	11,918	14,269
2019 Bond 8th Street Project	-	-	1,703,711	224,620	1,479,091	-	1,479,091
Bond and Interest	45,017	-	852,922	619,593	278,346	-	278,346
Business Funds							
Water Utility Fund	117,642	-	2,426,162	1,550,616	993,188	20,541	1,013,729
Sewer Utility Fund	341,646	-	1,723,473	1,472,958	592,161	38,480	630,641
Equipment Reserve - Water Fund	3,199	-	-	-	3,199	27,810	31,009

(continued)

STATEMENT 1

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

CITY OF ABILENE, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2019

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds (Continued)							
Equipment Reserve - Sewer Fund	$ 602,456	$ -	$ 98	$ 169,790	$ 432,764	$ -	$ 432,764
Recycling Fund	182,965	-	121,968	147,344	157,589	7,692	165,281
Storm Drain Fund	532,697	-	67,066	28,713	571,050	4,870	575,920
Related Municipal Entities							
Public Building Commission	149,779	-	757,154	757,154	149,779	-	149,779
Total Reporting Entity (Excluding Agency Funds)	$ 6,166,866	$ -	$ 14,641,169	$ 12,118,813	$ 8,689,222	$ 205,101	$ 8,894,323

Composition of Cash

Checking and Money Market Accounts	$ 4,734,885
Certificates of Deposit	4,056,586
Total Related Municipal Entities	149,779
Total Cash	$ 8,941,250
Agency Funds Per Schedule 3	(46,927)
Total Reporting Entity (Excluding Agency Funds)	$ 8,894,323

STATEMENT 1 (CONTINUED)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

The City of Abilene, Kansas (the City) was chartered March 16, 1868 and provides the following services as authorized by its charter: public works, public safety, recreation and waterworks.

The Abilene Kansas Public Building Commission (PBC), a municipal corporation, was organized in 2007 by the governing body of the City pursuant to the Act and Ordinance No. 3098 of the City. The powers of the PBC were expanded by the governing body of the City pursuant to Charter Ordinance No. 21.

The USD #435 Recreation Commission activity is included in the City's financial information, as all transactions flow through the City of Abilene.

The more significant accounting policies of the City are described below:

Municipal Financial Reporting Entity

The City is a municipal corporation governed by an elected five-member Commission-Manager form of government. The regulatory financial statement presents the City, and a related municipal entity (RME), the PBC. The RME is included in the City's reporting entity because it was established to benefit the City and/or its constituents. The governing body of this RME is appointed by the governing body of the City and consists of five members who are the current members of the City's governing body.

Regulatory Basis Fund Types

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In the financial statement in this report, the various funds are grouped into generic fund types and broad fund categories as follows:

General Fund - The general fund is the chief operating fund of the City. It is used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds - Special purpose funds are used to account for the proceeds of specific tax levies and other specific revenue sources intended for specified purposes.

Bond and Interest Fund - Bond and interest fund is used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds - Capital Project Funds are used to account for debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Funds - Business funds are used to account for funds financed in whole or in part by fees charged to users of the goods or services.

Agency Funds - Agency funds are used to report assets held by the municipal reporting entity in a purely custodial capacity.

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statues provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: equipment reserve fund, capital improvement fund and reimbursed payroll fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 2: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. K.S.A. 10-131 limits the City's investment of bond proceeds. The money market treasury fund used by the City meets these requirements. The City has no investment policy that would further limit its investment choices. The rating of the City's investments is noted above.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when coverage is 50%. The City does not utilize "peak periods".

As of December 31, 2019, the City's carrying amount of the deposits was $8,941,250 and the bank balance was $9,251,816. The bank balance was held by three banks, resulting in a concentration of credit risk. Of the bank balance, $750,000 was covered by federal depository insurance, and the balance of $4,842,894 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 3: Stewardship, Compliance and Accountability

There were no material stewardship, compliance or accountability issues noted.

Note 4: Defined Benefit Pension Plan

Plan Description

The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City were $137,244 for KPERS and $250,851 for KP&F for the year ended December 31, 2019.

Net Pension Liability. At December 31, 2019, the City's proportionate share of the collective net pension liability reported by KPERS was $1,246,313 and 2,148,803 for KP&F. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described previously.

Note 5: Other Long-Term Obligations from Operations

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. The City pays 50% of the premium until age 62 for retirees with 10 or more years of service and each retiree is responsible for the balance. During the year ended December 31, 2019, one retiree participated in this plan and the City paid $3,566. The remaining subsidy to retirees due to the plan's level premium structure has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

Note 6: Capital Projects

At year-end, capital projects authorizations with approved change orders compared with expenditures from inception are as follows:

Project Name	Expenditures to Date	Project Authorizations
8th Street Project	$ 224,620	$ 1,703,662
Water Treatment Plan Improvements	156,415	910,578
Sewer Improvements	12,864	408,908
Total	$ 393,899	$ 3,023,148

Note 7: Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Tourism & Convention Fund	Commission Direction	$ 25,000
General Fund	Equipment Reserve	KSA 12-1, 117	390,000
Recycling Fund	Equipment Reserve	KSA 12-1, 117	7,000
Airport Fund	Equipment Reserve	KSA 12-1, 117	1,000
			$ 423,000

Note 8: Long-Term Debt

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning Balance of Year	Additions	Reductions/ Payments	Balance End of Year	2019 Interest Paid
General Obligation Bonds									
2009 Series A	Var - 4.3%	7/23/2009	$ 1,780,000	9/1/2029	$ 1,085,000	$ -	$ 1,085,000	$ -	$ 43,243
2010 Series A	Var - 4.6%	4/28/2010	4,055,000	9/1/1930	2,820,000	-	190,000	2,630,000	119,214
2011 Series A	Var - 3.0%	3/25/2011	2,200,000	9/1/2021	730,000	-	235,000	495,000	20,230
2013 Series A	Var - 1.9%	2/27/2013	1,570,000	9/1/2023	280,000	-	90,000	190,000	4,190
2015 Series A	Var - 2.45%	8/13/2015	245,000	9/1/2025	175,000	-	25,000	150,000	3,488
2017 Series B	Var - 4.0%	6/12/2017	4,290,000	9/1/2040	3,995,000	-	100,000	3,895,000	137,550
2019 Series A	Var - 4.0%	6/24/2019	2,725,000	9/1/2039	-	2,725,000	-	2,725,000	-
2019 Series B	4.00%	12/9/2019	3,945,000	3/1/2028	-	3,945,000	-	3,945,000	-
Total General Obligation Bonds					$ 9,085,000	$ 6,670,000	$ 1,725,000	$ 14,030,000	$ 327,915
PBC Bonds									
Public Building Commission Bond Issue 2017	Var - 4.3%	12/9/2011	7,760,000	12/1/2028	$ 17,315,000	$ -	$ 65,000	$ 17,250,000	$ 757,154
Revolving Loans									
KDHE Waste Water Treatment Plant	2.58%	9/1/2006	8,620,417	9/1/2028	$ 4,628,261	$ -	$ 4,628,261	$ -	$ 152,371
Lease Purchase									
Recycling Baler	2.84%	8/24/2015	69,730	9/1/2020	$ 23,893	$ -	$ 11,780	$ 12,113	$ 679
Road Grader	3.20%	1/7/2015	160,300	1/1/2021	68,474	-	24,219	44,255	2,005
Cameras	3.30%	3/1/2018	45,700	3/15/2020	30,007	-	14,361	15,646	990
Dump Truck	3.00%	5/1/2018	91,899	5/1/2022	74,604	-	17,821	56,783	2,269
Street Sweeper	3.80%	9/6/2018	144,824	10/1/2025	144,824	-	17,850	126,974	5,956
Fire Truck	3.95%	10/16/2018	433,212	2/1/2026	433,212	-	-	433,212	-
Water Meter	3.95%	12/19/2018	740,010	6/1/2025	740,010	-	107,073	632,937	13,316
Total Lease Purchase					$ 1,515,024	$ -	$ 193,104	$ 1,321,920	$ 25,215
Total Contractual Indebtness					$ 32,543,285	$ 6,670,000	$ 6,611,365	$ 32,601,920	$ 1,262,655

Note 8: Long-Term Debt (Continued)

Current maturities of long-term debt and interest through maturity are as follows:

Principal	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2039	2040-2044	Total
General Obligation Bonds										
2010 Series A	$ 195,000	$ 200,000	$ 210,000	$ 220,000	$ 225,000	$ 1,285,000	$ 295,000	$ -	$ -	$ 2,630,000
2011 Series A	245,000	250,000	-	-	-	-	-	-	-	495,000
2013 Series A	45,000	45,000	50,000	50,000	-	-	-	-	-	190,000
2015 Series A	25,000	25,000	25,000	75,000	-	-	-	-	-	150,000
2017 Series B	205,000	205,000	210,000	225,000	225,000	1,055,000	710,000	865,000	195,000	3,895,000
2019 Series A	-	-	110,000	115,000	125,000	680,000	775,000	920,000	-	2,725,000
2019 Series B	245,000	400,000	415,000	435,000	450,000	2,000,000	-	-	-	3,945,000
Total General Obligation Bonds	$ 960,000	$ 1,125,000	$ 1,020,000	$ 1,120,000	$ 1,025,000	$ 2,340,000	$ 1,005,000	$ 865,000	$ 195,000	$ 14,030,000
Revenue Bonds										
Public Building Commission Bond Issue 2017	$ 180,000	$ 185,000	$ 980,000	$ 1,020,000	$ 965,000	$ 5,585,000	$ 6,835,000	$ 1,500,000	$ -	$ 17,250,000
Lease Purchase										
Recycling Baler	$ 12,113	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,113
Road Grader	24,798	19,457	-	-	-	-	-	-	-	44,255
Cameras	15,646	-	-	-	-	-	-	-	-	15,646
Dump Truck	18,363	18,922	19,498	-	-	-	-	-	-	56,783
Street Sweeper	19,196	19,939	20,696	21,483	22,294	23,366	-	-	-	126,974
Fire Truck	50,354	57,744	60,044	62,436	64,924	137,710	-	-	-	433,212
Water Meter	95,309	99,196	103,168	107,300	111,572	116,392	-	-	-	632,937
Total Lease Purchase	$ 235,779	$ 215,258	$ 203,406	$ 191,219	$ 198,790	$ 277,468	$ -	$ -	$ -	$ 1,321,920
Total Contractual Indebtedness	$ 1,375,779	$ 1,525,258	$ 2,203,406	$ 2,331,219	$ 2,188,790	$ 8,202,468	$ 7,840,000	$ 2,365,000	$ 195,000	$ 32,601,920

Notes to Financial Statement

Note 8: Long-Term Debt (Continued)

Current maturities of long-term debt and interest through maturity are as follows:

Interest	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2039	2040-2044	Total
General Obligation Bonds										
2009 Series A	$ 39,918	$ 36,318	$ 32,568	$ 28,668	$ 24,125	$ 60,678	$ -	$ -	$ -	$ 222,275
2010 Series A	111,614	104,545	96,545	88,145	79,345	245,589	13,570	-	-	739,353
2011 Series A	14,238	7,500	-	-	-	-	-	-	-	21,738
2013 Series A	3,155	2,548	1,850	950	-	-	-	-	-	8,503
2015 Series A	3,125	2,713	2,238	1,725	1,188	613	-	-	-	11,602
2017 Series B	134,550	128,400	122,250	115,950	109,200	450,900	299,800	145,400	7,800	1,514,250
2019 Series A	112,270	99,550	99,550	94,050	88,300	345,150	208,800	84,300	-	1,131,970
2019 Series B	98,655	130,725	114,425	97,425	79,725	131,537				652,492
Total General Obligation Bonds	$ 517,525	$ 512,299	$ 469,426	$ 426,913	$ 381,883	$ 1,234,467	$ 522,170	$ 229,700	$ 7,800	$ 4,302,182
Revenue Bonds										
PBC Bond - Series 2017	$ 684,094	$ 680,494	$ 674,944	$ 635,744	$ 594,944	$ 2,202,220	$ 911,420	$ 46,875	$ -	$ 6,430,735
Lease Purchase										
Recycling Baler	$ 345	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 345
Road Grader	1,426	621	-	-	-	-	-	-	-	2,047
Cameras	505	-	-	-	-	-	-	-	-	505
Dump Truck	1,727	1,169	593	-	-	-	-	-	-	3,489
Street Sweeper	4,830	4,087	3,330	2,543	1,731	880	-	-	-	17,401
Fire Truck	15,253	12,953	10,560	8,073	5,486	2,797	-	-	-	55,122
Water Meter	25,405	21,518	17,546	13,414	9,142	4,648	-	-	-	91,673
Total Lease Purchases	$ 49,491	$ 40,348	$ 32,029	$ 24,030	$ 16,359	$ 8,325	$ -	$ -	$ -	$ 170,582
Total Interest	$ 1,251,110	$ 1,233,141	$ 1,176,399	$ 1,086,687	$ 993,186	$ 3,445,012	$ 1,433,590	$ 276,575	$ 7,800	$ 10,903,499

Note 9: Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. There have been no decreases in insurance coverage from the prior year.

Note 10: Litigation

The City knows of no actual or possible litigations, claims, or assessments whose effects should be considered in the preparation of the financial statement as of December 31, 2019.

Note 11: Self-Insurance Program

In 2010, the City implemented a partially funded self-insurance plan for its employees' health care costs. The plan is administered by Freedom Claims Management, Inc. The City is liable for losses on claims up to $11,000 per family covered and $5,500 per single insured employee and $467,500 in total for the year. The plan has fixed costs of $441,012. The City has third-party insurance coverage for any losses in excess of such amounts. Management believes claims incurred, but not reported, are insignificant at December 31, 2019. Changes in claims liability for 2019 were as follows:

	2019
Beginning Balance	$ 247,776
Additions	624,027
Payments	595,125
Ending Balance	$ 276,678

Note 12: Compensated Absences

The City's policy regarding vacation and leave allows employees to accumulate vacation and sick leave based on years of continuous service as follows:

Vacation leave is earned by the month. If an employee leaves the City, they are entitled to a payment of all accrued vacation pay earned prior to termination or resignation.

	Vacation Days Accrued (hours/year)	
Years of Continuous Service	**Regular**	**Fire Department**
0 - 5	80	74
5 - 10	100	92
10 - 15	120	111
15 - 20	140	129
20+	160	148

The dollar amount of accrued vacation at December 31, 2019 was $116,460.

Sick leave is accrued at a rate of 8.0 hours per month for all employees, up to a maximum of 120 days (960 hours). Sick leave accumulated is not paid to employees except upon retirement or separation after twenty or more years of regular service, in which the employee shall receive payment for 25% of the unused sick leave, up to a maximum of one calendar month's salary.

The dollar amount of accrued sick leave at December 31, 2019 was $28,572.

Note 13: Abilene Recreation Commission

The Abilene Recreation Commission amended its inter-local agreement with the City, effective December 19, 2007. Under this agreement, the City receives funds from and for the Abilene Recreation Commission and pays their expenditures per their budget at their direction within the Recreation Commission fund of the City. All Recreation Commission funds are held by the City.

Management of the Commission is carried out by an appointed five member Commission. The City appoints two members, the USD 435 Board of Education appoints two members, and the fifth member is appointed collectively by the other four members of the Commission. The primary source of funding is provided by tax levies through the USD 435 Board of Education. These tax levies are forwarded by the Recreation Commission to the City and are recorded as Contract Payments in the Recreation Commission fund on page 26 of the supplemental schedules.

The Commission utilizes the City's facilities at no cost to the Commission; however, the Commission does pay for certain repairs and maintenance of the facilities.

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

CITY OF ABILENE, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

Fund	Certified Budget	Adjustment for Budget Credits/ Adjustments	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 6,200,656	$ -	$ 6,200,656	$ 4,706,949	$ (1,493,707)
Special Revenue Funds					
Airport Fund	112,540	-	112,540	89,302	(23,238)
Fire Apparatus Fund	108,673	-	108,673	89,787	(18,886)
Special Park and Recreation Fund	40,000	-	40,000	40,155	155
Special Alcohol and Drug Fund	57,096	-	57,096	54,000	(3,096)
Library Fund	509,069	-	509,069	489,922	(19,147)
Tourism and Convention Fund	296,417	-	296,417	243,093	(53,324)
Special Highway Fund	427,089	-	427,089	141,274	(285,815)
Recreation Commission Fund	673,074	-	673,074	420,720	(252,354)
Capital Improvement Fund	459,969	-	459,969	110,475	(349,494)
Community Center Fund	124,936	-	124,936	10,735	(114,201)
Library/Pool Renovation Fund	194,908	-	194,908	122,790	(72,118)
Sales Tax Street Fund	962,762	-	962,762	290,227	(672,535)
Bond and Interest	660,763	-	681,593	619,593	(62,000)
Business Funds					
Water Utility Fund	1,620,273	-	1,593,530	1,550,616	(42,914)
Sewer Utility Fund	1,985,136	-	1,537,890	1,472,958	(64,932)
Recycling Fund	219,720	-	259,220	147,344	(111,876)
Storm Water	403,000	-	403,000	28,713	(374,287)
	$ 15,056,081	$ -	$ 14,642,422	$ 10,628,653	$ (4,013,769)

SCHEDULE 1

See Independent Auditor's Report.

CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
GENERAL FUND	**Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	$ 1,676,353	$ 1,745,254	$ -	$ 1,745,254
Delinquent Tax	14,323	32,804	20,000	12,804
Motor Vehicle Tax	150,486	197,772	173,781	23,991
Intergovernmental Revenue				
Local Sales Tax	1,374,668	1,269,115	1,250,000	19,115
Franchise Tax	808,967	758,130	765,000	(6,870)
KLINK - Highway Maintenance	30,750	41,028	-	41,028
Liquor Control Tax	13,212	14,143	-	14,143
Licenses and Fees				
Licenses and Permits	27,781	43,020	202,250	(159,230)
Fines and Penalties	155,982	152,958	-	152,958
Charges for Services	22,287	15,725	-	15,725
Use of Money and Property				
Interest Income	5,767	9,190	-	9,190
Rent	16,601	11,806	-	11,806
Other Receipts				
Grants	51,246	34,375	45,000	(10,625)
Contributions	4,428	2,875	-	2,875
Reimbursed Expenditures	80,106	69,919	-	69,919
Miscellaneous	30,940	67,752	128,990	(61,238)
Transfers From	133,000	-	169,737	(169,737)
Total Receipts	$ 4,596,897	$ 4,465,866	$ 2,754,758	$ 1,711,108

CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND (CONTINUED)
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
GENERAL FUND	**Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Departmental Expenditures				
Administrative				
Salaries and Benefits	$ 145,127	$ 373,117	$ 285,641	$ 87,476
Contractual Services	39,752	90,701	52,500	38,201
Services and Supplies	238,169	276,532	194,606	81,926
Capital Outlay	2,816	1,312	40,000	(38,688)
Transfer to CVB	-	-	25,000	(25,000)
Other	9,993	-	-	-
Total	$ 435,857	$ 741,662	$ 597,747	$ 143,915
Police				
Salaries and Benefits	$ 1,037,617	$ 1,043,702	$ 1,157,083	$ (113,381)
Services and Supplies	166,420	147,500	167,000	(19,500)
Capital Outlay	15,906	4,956	-	4,956
Total	$ 1,219,943	$ 1,196,158	$ 1,324,083	$ (127,925)
Fire				
Salaries and Benefits	$ 692,204	$ 709,533	$ 724,444	$ (14,911)
Services and Supplies	98,884	108,059	102,425	5,634
Capital Outlay	43,184	1,002	3,000	(1,998)
Total	$ 834,272	$ 818,594	$ 829,869	$ (11,275)
Streets and Alley				
Salaries and Benefits	$ 320,964	$ 271,242	$ 271,878	$ (636)
Contractual Services	-	-	9,500	(9,500)
Services and Supplies	355,231	350,200	355,000	(4,800)
Total	$ 676,195	$ 621,442	$ 636,378	$ (14,936)
Bindweed and Flood Maintenance				
Salaries and Benefits	$ 92,164	$ 106,042	$ 106,786	$ (744)
Services and Supplies	36,586	20,225	41,100	(20,875)
Total	$ 128,750	$ 126,267	$ 147,886	$ (21,619)
Parks and Recreation				
Salaries and Benefits	$ 197,409	$ 200,976	$ 213,699	$ (12,723)
Services and Supplies	85,960	72,089	91,450	(19,361)
Capital Outlay	13,221	5,210	36,833	(31,623)
Total	$ 296,590	$ 278,275	$ 341,982	$ (63,707)
Pool				
Services and Supplies	$ 11,461	$ 17,282	$ 18,500	$ (1,218)

CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND (CONTINUED)
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
GENERAL FUND	**Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Departmental Expenditures				
Community Development				
Salaries and Benefits	$ 142,562	$ 13,559	$ 249,763	$ (236,204)
Services and Supplies	24,963	26,661	32,750	(6,089)
Contractual	-	-	35,000	(35,000)
Capital Outlay			25,000	(25,000)
Total	$ 167,525	$ 40,220	$ 342,513	$ (302,293)
Inspection				
Salaries and Benefits	$ 60,962	$ 60,971	$ -	$ 60,971
Contractual Services	4,950	-	-	-
Services and Supplies	26,902	71,918	-	71,918
Total	$ 92,814	$ 132,889	$ -	$ 132,889
Municipal Court				
Salaries and Benefits	$ 87,528	$ 78,886	$ 98,148	$ (19,262)
Contractual Services	43,452	59,404	60,000	(596)
Services and Supplies	47,683	45,869	60,175	(14,306)
Total	$ 178,663	$ 184,159	$ 218,323	$ (34,164)
Senior Center and Transportation				
Salaries and Benefits	$ 68,861	$ 40,720	$ 78,313	$ (37,593)
Contractual Services	7,800	10,832	7,200	3,632
Capital Outlay	37,152	30,229	-	30,229
Services and Supplies	75.00	506	39,300	(38,794)
Total	$ 113,888	$ 82,287	$ 124,813	$ (42,526)
Civic Center				
Services and Supplies	$ 38,832	$ 35,271	$ 38,500	$ (3,229)
Capital Outlay	15,785	15,443	-	15,443
Total	$ 54,617	$ 50,714	$ 38,500	$ 12,214
Land Bank				
Services and Supplies	$ -	$ 2,000	$ 25,000	$ (23,000)
Other Expenditures				
Transfers To Other Funds	$ 25,000	$ 415,000	$ 415,000	$ -
Appropriations	-	-	71,922	(71,922)
Fund Balance Reserve	-	-	1,068,140	(1,068,140)
Total	$ 25,000	$ 415,000	$ 1,555,062	$ (1,140,062)
Total Expenditures	$ 4,235,575	$ 4,706,949	$ 6,200,656	$ (1,493,707)
Receipts Over (Under) Expenditures	$ 361,322	$ (241,083)		
Unencumbered Cash, January 1	1,595,900	1,977,359		
Prior Year Cancelled Encumbrances	20,137	-		
Unencumbered Cash, December 30	$ 1,977,359	$ 1,736,276		

See Independent Auditor's Report.

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
AIRPORT FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	$ 15,474	$ 15,182	$ 15,884	$ (702)
Delinquent Tax	541	826	-	826
Motor Vehicle Tax	5,981	2,988	1,585	1,403
Intergovernmental Revenue				
Grants - FAA	172,111	-	-	-
Other Receipts				
Contract Payments	10,957	20,952	19,000	1,952
Reimbursed Expenses	352	-	-	-
Refunds Received	115	109	-	109
Interest Income	23	19	50	(31)
Total Receipts	$ 205,554	$ 40,076	$ 36,519	$ 3,557
Expenditures				
Contractual Services	$ 7,052	$ 4,505	$ 5,500	$ (995)
Services and Supplies	47,409	37,902	33,100	4,802
Capital Outlay	149,830	45,895	10,000	35,895
Transfers Out	-	1,000	1,000	-
Airport Reserve Balance	-	-	62,940	(62,940)
Total Expenditures	$ 204,291	$ 89,302	$ 112,540	$ (23,238)
Receipts Over (Under) Expenditures	$ 1,263	$ (49,226)		
Unencumbered Cash, January 1	115,767	117,030		
Unencumbered Cash, December 31	$ 117,030	$ 67,804		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
FIRE APPARATUS FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Property Tax	$ 25,185	$ 87,394	$ -	$ 87,394
Delinquent Tax	539	1,098	-	1,098
Motor Vehicle Tax	7,362	4,302	2,587	1,715
Interest Income	7	6	10	(4)
Total Receipts	$ 33,093	$ 92,800	$ 2,597	$ 90,203
Expenditures				
Principal Payment on Bond	$ 45,000	$ 45,000	$ -	$ 45,000
Interest Payment on Bond	3,110	3,414	-	3,414
Services and Supplies	-	41,373	-	41,373
Capital Outlay	-	-	108,673	(108,673)
Total Expenditures	$ 48,110	$ 89,787	$ 108,673	$ (18,886)
Receipts Over (Under) Expenditures	$ (15,017)	$ 3,013		
Unencumbered Cash, January 1	30,346	15,329		
Unencumbered Cash, December 31	$ 15,329	$ 18,342		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
SPECIAL PARK AND RECREATION FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Alcohol Tax	$ 14,700	$ 14,786	$ 14,000	$ 786
Interest Income	15	10	15	(5)
Gifts and Donations	3,343	18,425	-	18,425
Total Receipts	$ 18,058	$ 33,221	$ 14,015	$ 19,206
Expenditures				
Capital Outlay	$ 99,816	$ 40,155	$ 40,000	$ 155
Receipts Over (Under) Expenditures	$ (81,758)	$ (6,934)		
Unencumbered Cash, January 1	136,921	55,163		
Unencumbered Cash, December 31	$ 55,163	$ 48,229		

See Independent Auditor's Report.

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
SPECIAL ALCOHOL AND DRUG FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Alcohol Tax	$ 13,213	$ 14,143	$ 14,000	$ 143
Interest Income	8	5	10	(5)
Total Receipts	$ 13,221	$ 14,148	$ 14,010	$ 138
Expenditures				
Awards and Contributions	$ 23,000	$ 54,000	$ 57,096	$ (3,096)
Receipts Over (Under) Expenditures	$ (9,779)	$ (39,852)		
Unencumbered Cash, January 1	57,085	47,306		
Unencumbered Cash, December 31	$ 47,306	$ 7,454		

See Independent Auditor's Report.

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
LIBRARY FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Property Tax	$ 395,558	$ 434,947	$ 454,730	$ (19,783)
Delinquent Tax	3,454	7,882	-	7,882
Motor Vehicle Tax	36,570	46,943	41,003	5,940
Non Tax Revenue	-	150	4,720	(4,570)
Grants	-	-	8,616	(8,616)
Total Receipts	$ 435,582	$ 489,922	$ 509,069	$ (19,147)
Expenditures				
Appropriation to Library	$ 435,582	$ 489,922	$ 509,069	$ (19,147)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	$ -	$ -		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
TOURISM AND CONVENTION FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Transient Guest Tax	$ 207,383	$ 192,312	$ 175,000	$ 17,312
Charges for Services	13,667	13,193	8,000	5,193
Interest Income	10	10	10	-
Reimbursed Expenses	-	-	12,500	(12,500)
Refunds Received	42	65	-	65
Miscellaneous Revenue	4,319	4,303	4,000	303
Transfer from General	25,000	25,000	25,000	-
Total Receipts	$ 250,421	$ 234,883	$ 224,510	$ 10,373
Expenditures				
Salaries and Benefits	$ 138,357	$ 138,659	$ 149,167	$ (10,508)
Services and Supplies	137,870	104,434	82,250	22,184
Capital Outlay	-	-	15,000	(15,000)
Fund Balance Reserve	-	-	50,000	(50,000)
Total Expenditures	$ 276,227	$ 243,093	$ 296,417	$ (53,324)
Receipts Over (Under) Expenditures	$ (25,806)	$ (8,210)		
Unencumbered Cash, January 1	76,804	50,998		
Unencumbered Cash, December 31	$ 50,998	$ 42,788		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
SPECIAL HIGHWAY FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Fuel Tax	$ 174,764	$ 173,627	$ 175,380	$ (1,753)
KDOT Funds	-	70,116	60,000	10,116
Interest Income	1,827	2,962	800	2,162
Reimbursed Expenses	60,729	-	-	-
Miscellaneous	18,329	-	-	-
Total Receipts	$ 255,649	$ 246,705	$ 236,180	$ 10,525
Expenditures				
Services and Supplies	$ 45,358	$ 46,952	$ 61,000	$ (14,048)
Contractual Services	-	81,115	-	81,115
Capital Outlay	330,820	13,207	350,000	(336,793)
Fund Balance Reserve	-	-	16,089	(16,089)
Total Expenditures	$ 376,178	$ 141,274	$ 427,089	$ (285,815)
Receipts Over (Under) Expenditures	$ (120,529)	$ 105,431		
Unencumbered Cash, January 1	264,007	143,478		
Unencumbered Cash, December 31	$ 143,478	$ 248,909		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
RECREATION COMMISSION FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Contract Payments	$ 317,920	$ 324,260	$ 328,572	$ (4,312)
Fees	218,715	203,417	197,850	5,567
Interest Income	96	86	50	36
Grants	-	-	12,500	(12,500)
Total Receipts	$ 536,731	$ 527,763	$ 538,972	$ (11,209)
Expenditures				
Administration	$ 210,420	$ 183,811	$ 186,188	$ (2,377)
Aquatics	78,419	75,801	80,110	(4,309)
Athletics	93,519	80,044	102,650	(22,606)
Community Education	29,755	26,520	26,400	120
Community Center	65,694	54,544	76,500	(21,956)
Special Projects	-	-	100,000	(100,000)
Employee Benefit	-	-	65,988	(65,988)
Fund Balance Reserve	-	-	35,238	(35,238)
Total Expenditures	$ 477,807	$ 420,720	$ 673,074	$ (252,354)
Receipts Over (Under) Expenditures	$ 58,924	$ 107,043		
Unencumbered Cash, January 1	297,179	356,103		
Unencumbered Cash, December 31	$ 356,103	$ 463,146		

See Independent Auditor's Report.

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
CAPITAL IMPROVEMENT FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Tax	$ 111,350	$ 396	$ -	$ 396
Delinquent Tax	160	856	100	756
Motor Vehicle Tax	-	10,575	11,587	(1,012)
Interest Income	112	77	100	(23)
Total Receipts	$ 111,622	$ 11,904	$ 11,787	$ 117
Expenditures				
Capital Imprvmt Projects/Equip	$ 106,360	$ 110,475	$ -	$ 110,475
Fund Balance Reserve	-	-	459,969	(459,969)
Total Expenditures	$ 106,360	$ 110,475	$ 459,969	$ (349,494)
Receipts Over (Under) Expenditures	$ 5,262	$ (98,571)		
Unencumbered Cash, January 1	460,654	465,916		
Unencumbered Cash, December 31	$ 465,916	$ 367,345		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
EQUIPMENT RESERVE FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019
Receipts		
Interest Income	$ 33	$ 42
Transfer from General	-	398,000
Total Receipts	$ 33	$ 398,042
Expenditures		
Capital Outlay	$ -	$ 238,420
Receipts Over (Under) Expenditures	$ 33	$ 159,622
Unencumbered Cash, January 1	151,937	151,970
Unencumbered Cash, December 31	$ 151,970	$ 311,592

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
COMMUNITY CENTER FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Interest Income	$ 26	$ 22	$ 32	$ (10)
Expenditures				
Capital Outlay	$ -	$ 10,735	$ -	$ 10,735
Fund Balance Reserve	-	-	124,936	(124,936)
Total Expenditures	$ -	$ 10,735	$ 124,936	$ (114,201)
Receipts Over (Under) Expenditures	$ 26	$ (10,713)		
Unencumbered Cash, January 1	124,873	124,899		
Unencumbered Cash, December 31	$ 124,899	$ 114,186		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
LIBRARY/POOL RENOVATION FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Sales Tax Distribution	$ 325,845	$ -	$ -	$ -
Expenditures				
Bond Principal	$ 435,003	$ -	$ -	$ -
Bond Interest	2,828	-	-	-
Capital Outlay	-	122,790	-	122,790
Fund Balance Reserve	-	-	194,908	(194,908)
Total Expenditures	$ 437,831	$ 122,790	$ 194,908	$ (72,118)
Receipts Over (Under) Expenditures	$ (111,986)	$ (122,790)		
Unencumbered Cash, January 1	314,738	202,752		
Unencumbered Cash, December 31	$ 202,752	$ 79,962		

See Independent Auditor's Report.

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
SALES TAX STREET FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Sales Tax	$ 314,114	$ 330,973	$ 325,000	$ 5,973
Interest Income	-	-	25	(25)
Total Receipts	$ 314,114	$ 330,973	$ 325,025	$ 5,948
Expenditures				
Capital Outlay	$ 143,901	$ 290,227	$ 950,000	$ (659,773)
Fund Balance Reserve	-	-	12,762	(12,762)
Total Expenditures	$ 143,901	$ 290,227	$ 962,762	$ (672,535)
Receipts Over (Under) Expenditures	$ 170,213	$ 40,746		
Unencumbered Cash, January 1	312,712	482,925		
Unencumbered Cash, December 31	$ 482,925	$ 523,671		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
CID SALES TAX FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019
Receipts		
Sales tax	$ 11,838	$ 102,290
Expenditures		
Services and Supplies	$ 11,601	$ 100,176
Receipts Over (Under) Expenditures	$ 237	$ 2,114
Unencumbered Cash, January 1	-	237
Unencumbered Cash, December 31	$ 237	$ 2,351

See Independent Auditor's Report.

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
2019 BOND 8TH STREET PROJECT FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019
Receipts		
Bond Proceeds	$ -	$ 1,703,662
Interest Income		49
Total Receipts	$ -	$ 1,703,711
Expenditures		
Capital Outlay	$ -	$ 224,620
Receipts Over (Under) Expenditures	$ -	$ 1,479,091
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	$ -	$ 1,479,091

CITY OF ABILENE, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
BOND AND INTEREST FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Property Tax	$ 369,464	$ 419,774	$ -	$ 419,774
Delinquent Tax	4,719	9,503	-	9,503
Motor Vehicle Tax	53,782	48,899	38,203	10,696
Special Assessments	111,635	370,845	150,000	220,845
Interest Income	1,463	3,901	800	3,101
Total Receipts	$ 541,063	$ 852,922	$ 189,003	$ 663,919
Expenditures				
Bond Principal	$ 445,000	$ 455,000	$ 619,593	$ (164,593)
Bond Interest	176,935	164,593	-	164,593
Cash reserve	-	-	62,000	(62,000)
Total Expenditures	$ 621,935	$ 619,593	$ 681,593	$ (62,000)
Receipts Over (Under) Expenditures	$ (80,872)	$ 233,329		
Unencumbered Cash, January 1	125,889	45,017		
Unencumbered Cash, December 31	$ 45,017	$ 278,346		

See Independent Auditor's Report.

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
WATER UTILITY FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 1,425,877	$ 1,454,960	$ 1,365,974	$ 88,986
Sales Tax	195	76	117	(41)
Fines and Penalties	11,923	11,642	14,200	(2,558)
Reimbursed Expenses	-	-	8,488	(8,488)
Interest Income	1,185	2,551	4,721	(2,170)
Antenna Fees	-	16,103	15,000	1,103
Miscellaneous Fees	10,617	30,252	-	30,252
Bond Proceeds	-	910,578	-	910,578
Total Receipts	$ 1,449,797	$ 2,426,162	$ 1,408,500	$ 1,017,662
Expenditures				
Wells Production and Water Treatment Plant				
Salaries and Benefits	$ 189,461	$ 241,633	$ 239,152	$ 2,481
Contractual Services	35,791	23,107	-	23,107
Services and Supplies	321,065	305,135	281,215	23,920
Capital Outlay	-	-	25,000	(25,000)
Water Distribution				
Salaries and Benefits	230,436	212,748	278,000	(65,252)
Services and Supplies	284,935	311,063	364,670	(53,607)
Capital Outlay	142,065	156,415	25,000	131,415
Commercial				
Salaries and Benefits	131,785	112,837	139,238	(26,401)
Contractual Services	19,556	49,736	9,393	40,343
Services and Supplies	93,086	91,283	87,298	3,985
Capital Outlay	1,057	883	2,500	(1,617)
Debt Service				
Principal Payments	95,000	45,000	45,000	-
Interest Payments	1,602	776	518	258
Transfer to other funds	70,000	-	88,688	(88,688)
Fund Balance Reserve	-	-	7,858	(7,858)
Total Expenditures	$ 1,615,839	$ 1,550,616	$ 1,593,530	$ (42,914)
Receipts Over (Under) Expenditures	$ (166,042)	$ 875,546		
Unencumbered Cash, January 1	283,684	117,642		
Unencumbered Cash, December 31	$ 117,642	$ 993,188		

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
SEWER UTILITY FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 1,240,003	$ 1,309,211	$ 1,222,850	$ 86,361
Interest Income	916	1,681	2,714	(1,033)
Reimbursed Expenses	459	-	2,016	(2,016)
Debt Proceeds	-	408,908	-	408,908
Refunds	42	3,673	6,000	(2,327)
Total Receipts	$ 1,241,420	$ 1,723,473	$ 1,233,580	$ 489,893
Expenditures				
Collection				
Salaries and Benefits	$ 102,473	$ 95,249	$ 128,897	$ (33,648)
Services and Supplies	43,156	54,697	57,544	(2,847)
Capital Outlay	2,872	6,359	5,000	1,359
Wastewater Treatment Plant				
Salaries and Benefits	150,497	168,774	191,229	(22,455)
Services and Supplies	285,243	284,784	311,126	(26,342)
Capital Outlay	-	-	5,000	(5,000)
Commercial				
Salaries and Benefits	131,932	112,835	138,934	(26,099)
Contractual Services	19,550	49,736	9,400	40,336
Services and Supplies	76,665	79,502	53,837	25,665
Capital Outlay	2,962	68,573	2,500	66,073
Debt Service				
Principal Payments	464,800	433,073	435,830	(2,757)
Interest Payments	115,927	107,806	116,616	(8,810)
Commissions and Postage	12,369	11,570	-	11,570
Transfer to other funds	60,000	-	78,049	(78,049)
Fund Balance Reserve	-	-	3,928	(3,928)
Total Expenditures	$ 1,468,446	$ 1,472,958	$ 1,537,890	$ (64,932)
Receipts Over (Under) Expenditures	$ (227,026)	$ 250,515		
Unencumbered Cash, January 1	568,672	341,646		
Unencumbered Cash, December 31	$ 341,646	$ 592,161		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
EQUIPMENT RESERVE - WATER FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019
Receipts		
Interest Income	$ 7	$ -
Expenditures		
Capital Outlay	$ 109,088	$ -
Receipts Over (Under) Expenditures	$ (109,081)	$ -
Unencumbered Cash, January 1	112,280	3,199
Unencumbered Cash, December 31	$ 3,199	$ 3,199

See Independent Auditor's Report.

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
EQUIPMENT RESERVE - SEWER FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019
Receipts		
Interest Income	$ 131	$ 98
Expenditures	$ 54,046	$ 169,790
Receipts Over (Under) Expenditures	$ (53,915)	$ (169,692)
Unencumbered Cash, January 1	656,371	602,456
Unencumbered Cash, December 31	$ 602,456	$ 432,764

See Independent Auditor's Report.

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
RECYCLING FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 97,566	$ 99,728	$ 94,000	$ 5,728
Interest Income	39	33	40	(7)
Refunds Received	8	96	-	96
Reimbursed expenses	77	4,050	-	4,050
Miscellaneous Income	27,307	18,061	15,000	3,061
Total Receipts	$ 124,997	$ 121,968	$ 109,040	$ 12,928
Expenditures				
Salaries and Benefits	$ -	$ -	$ -	$ -
Contractual Services	70,444	74,000	75,000	(1,000)
Services and Supplies	20,219	21,295	27,220	(5,925)
Capital Outlay	12,459	45,049	-	45,049
Transfers out	-	7,000	7,000	-
Fund Reserve Balance	-	-	150,000	(150,000)
Total Expenditures	$ 103,122	$ 147,344	$ 259,220	$ (111,876)
Receipts Over (Under) Expenditures	$ 21,875	$ (25,376)		
Unencumbered Cash, January 1	161,090	182,965		
Unencumbered Cash, December 31	$ 182,965	$ 157,589		

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
STORM DRAIN FUND
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for services	$ 65,305	$ 66,966	$ 68,000	$ (1,034)
Interest Income	222	100	100	-
Reimbursed expenses	6,623	-	-	
Total Receipts	$ 72,150	$ 67,066	$ 68,100	$ (1,034)
Expenditures				
Contractual Services	$ 46,191	$ 10,670	$ 50,000	$ (39,330)
Capital Outlay	7,981	18,043	350,000	(331,957)
Transfers out	3,000	-	3,000	(3,000)
Total Expenditures	$ 57,172	$ 28,713	$ 403,000	$ (374,287)
Receipts Over (Under) Expenditures	$ 14,978	$ 38,353		
Unencumbered Cash, January 1	517,719	532,697		
Unencumbered Cash, December 31	$ 532,697	$ 571,050		

CITY OF ABILENE, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2019

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Municipal Court	$ 11,829	$ 11,220	16,103	$ 6,946
Payroll Clearing Fund	187	2,314	1,718	783
Self Insurance Fund	39,198	-	-	39,198
Total Agency Funds	$ 51,214	$ 13,534	$ 17,821	$ 46,927

See Independent Auditor's Report.

CITY OF ABILENE, KANSAS
RELATED MUNICIPAL ENTITY
PUBLIC BUILDING COMMISSION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
PBC HOSPITAL PROJECT
For the Year Ended December 31, 2019
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019
Receipts		
Lease Payments	$ 874,484	$ 757,154
Interest Income	2,525	-
Total Receipts	$ 877,009	$ 757,154
Expenditures		
2011 Bond Principal	$ 115,000	$ -
2011 Bond Interest	269,445	267,116
2012 Bond Interest	490,039	490,038
Total Expenditures	$ 874,484	$ 757,154
Receipts Over (Under) Expenditures	$ 2,525	$ -
Unencumbered Cash, January 1	147,254	149,779
Unencumbered Cash, December 31	$ 149,779	$ 149,779

CITY OF ABILENE
Eisenhower Municipal Building
419 N. Broadway - PO Box 519
Abilene, KS 67410

Voice: (785) 263-2550
Fax: (785) 263-2552
www.AbileneCityHall.com

MEMO

TO: Abilene City Commission and Jane Foltz, City Manager

FROM: Julie Roller Weeks, Abilene Convention & Visitors Bureau and Communications Director

DATE: May 14, 2020

RE: Community Development Block Grant – CV Application

BACKGROUND

The State of Kansas, Community Development Block Grant – CV (CDBG-CV) program has been awarded $9,029,815 from the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Awards will be made for issues triggered by the COVID-19 virus and when no other funds are available. CDBG-CV Economic Development grants provide communities with funding to help local businesses retain jobs for low-to-moderate income people. The maximum funding per county or city is $300,000. Grants will be accepted on a first-come, first-serve basis until all funds are exhausted. This program is *only* available to cities and counties.

The application went live on Tuesday, May 12 at 1:00 pm. We have conferred with Kansas Department of Commerce staff to answer questions and review documents. We are completing this application as quickly as possible while complying with all guidelines (publication and public hearing dates).

PROJECT SUMMARY

On June 22, 1945, Dwight D. Eisenhower said, “The proudest thing I can claim is that I am from Abilene.” Today, small businesses in Ike’s hometown are hurting.

The goal of the City of Abilene's Community Development Block Grant application is to assist as many small businesses with grants as possible with preference to those who cannot or have not accessed other sources of assistance.

While some businesses are fortunate to benefit from other federal or state loan or grant programs, many small and owner-operated businesses – *particularly in Abilene's historic downtown district* – have not. These businesses are hurting, they are trying new ways to connect with customers and generate sales, but it is not enough. These businesses are an important part of our community and need assistance.

With your help, we can make a big difference to Abilene's small businesses and ensure Abilene continues to be one of the best small towns to visit.

NEXT STEPS

Once submitted, it will take 10-15 days to receive notification of acceptance. At that point, we will learn more about additional requirements and documentation needed from the businesses. and develop an application and review process. Grant administration takes work and there will be a lot of paperwork, but this is a great opportunity for the City of Abilene to directly help its business community at no additional cost to the taxpayers.

THE CITY OF ABILENE, KANSAS
RESOLUTION NO. 052620-1

RESOLUTION CERTIFYING LEGAL AUTHORITY AND AUTHORIZATION TO APPLY FOR THE CDBG-CV FROM THE KANSAS DEPARTMENT OF COMMERCE

WHEREAS, The City of Abilene, Kansas, is a legal governmental entity as provided by the laws of the STATE OF KANSAS, and

WHEREAS, The City of Abilene, Kansas, intends to submit an application for assistance from CARES Act under the COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM.

THE APPLICANT hereby certifies that the City of Abilene, Kansas, is a legal governmental entity under the status of the laws of the STATE OF KANSAS and thereby has the authority to apply for assistance from the CARES Act under the KANSAS SMALL CITIES COMMUNITY DEVELOPMENT BLOCK
GRANT PROGRAM.

THE APPLICANT hereby authorizes the Mayor of Abilene, Kansas, to act as the applicant's official representative in signing and submitting an application for the assistance to the COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM.

As Chief Elected Official of the City of Abilene, I hereby certify that I have knowledge of all activities in the above-referenced application.

APPROVED BY THE GOVERNING BODY OF THE CITY/COUNTY OF ABILENE, KANSAS, this day of 26th day of May 2020.

APPROVED _____
CHRIS OSTERMANN, MAYOR

ATTEST_____ _____
PENNY SOUKUP, CITY CLERK (SEAL)

THE CITY OF ABILENE, KANSAS

ABILENE KANSAS

CITY OF ABILENE
Item for City Commission Agenda

Meeting Date: 5/26/2020

Originating Department	Prepared By:	Approved For Agenda By: *(Office Use Only)*
Public Works	Lon/Jennie	

AGENDA ITEM HEADING:

2020 Airport Debris Removal Bid #20-02DR

BACKGROUND:

Removal and disposal of all above ground building materials from the airplane hangar at the Abilene Municipal Airport that was destroyed by the May 4, 2020 windstorm.

There were 7 contractors that were invited to bid on the 2020 Airport Debris Removal Bid #20-02DR, but only one bid was received, in the amount of $5,600.

FISCAL NOTE:

The demolition will be paid through insurance proceeds.

COMMISSION ACTION OPTIONS:

Approval of the bid received from L. Blixt Construction, Inc., 2646 Sage Rd., Chapman, KS 67431 in the amount of $5,600.

ABILENE
KANSAS

City of Abilene Public Works Department

2020 Airport Debris Removal

COMPANY NAME	BID TOTAL
L. Blixt Construction, Inc.	$ 5,600.00

ABILENE
KANSAS

INVITATION TO BID
2020 Airport Debris Removal
City of Abilene, Kansas

Project File No. 20-02DR
May 11, 2020

You are invited to bid on the ***removal/disposal of all above ground building materials from the airplane hangar destroyed by a windstorm on May 4, 2020*** located at **801 S. Washington** for the City of Abilene, Kansas.

The City of Abilene, Kansas, will receive bids until **3:00 p.m. Monday, May 20, 2020** at the Office of the City Clerk.

The proposed bid items may be examined at:

Office of the City Clerk, 419 Broadway, P.O. Box 519, Abilene, Kansas 67410-0519 or online at www.abilenecityhall.com within E-Services under Public Bids.

BID SECURITY IS NOT REQUIRED ON THIS PROJECT:

OWNER reserves the right to reject any or all bids.

CITY OF ABILENE, KANSAS

Penny Soukup, City Clerk

Any questions regarding this bid please contact Lon Schrader, Public Works Director at (785) 263-3510.

Public Works Department
601 NW. 2nd Street/PO Box 519
Abilene, KS 67410
785-263-3510

2020 Airport Debris Removal Bid

Project #20-2DR

May 11, 2020

1. The City of Abilene, Kansas is soliciting bids for the removal and disposal of all above ground building materials from the airplane hangar destroyed by a windstorm on May 4, 2020. The former hangar was 225' long and 50' wide, roughly 14'-18' tall, made up of wood frame, truss type roof frame structure and R panel (29 gauge) siding and roofing. The building had steel frame and R panel hangar doors; cable operated. The debris site encompasses an approximate area of 250' x 300'. The contract is for removing from site and legally disposing of all building materials. This bid also includes filling and leveling large ruts in the grass. Finish grading and seeding is not required.

2. The City will receive bids until **3:00 PM on Monday May 20, 2020** at the office of the City Clerk, 419 N. Broadway, Abilene, Kansas 67410. Submit in a sealed envelope, marked on the outside, "Airport Debris Removal Bid." Bids may also be submitted by email to penny@abilenecityhall.com. The City reserves the right to select the bidder of their choice. The City reserves the right to reject any or all bids. Contact the City Clerk for a copy of the Bid document. Any questions regarding this bid contact Lon Schrader, Public Works Director at (785) 263-3510. City specifications can be found at www.abilenecityhall.com under the e-services section.

3. Bid Security is NOT required.

4. The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an agreement with OWNER to perform and furnish all Work as specified for the Contract Price and within the Contract Time indicated in this Bid.

5. All work is TAX EXEMPT. City will issue a notice of tax exemption.

6. This Bid will remain subject to acceptance for forty-five days after the day of Bid opening. Bidder will sign and submit the Agreement with the Bonds and other documents required within fifteen days after the date of OWNER's Notice of Award.

7. Bidder will be required to provide a Performance and Payment Bond in the amount of 100% of the amount of the project, at the time of Agreement. Certificate of liability insurance in the minimum amount of five hundred thousand dollars is required, at the time of agreement.

8. The work can be started immediately after approval from the City Commission at May 26, 2020 meeting and must be completed within 30 CALENDAR DAYS. Bidder accepts the provisions as to delay in the event of failure to complete the Work on time. Completion after the completion date shall be $500.00 per day deducted from the contract, as determined by the Public Works Director, or designated representative.

9. All work will be subject to intermittent oversight on-site at least daily. Work shall be to the satisfaction of the designated City representative.

10. A pre-construction conference shall be at the discretion of the Public Works Director.

11. This project is subject to Section Seven: Local Preference, of the City standard procurement policy or related statements.

12. Bidder has familiarized himself with the nature and extent of the Work, site, locality and all local conditions and Laws and Regulations that in any manner may affect cost, progress, performance or furnishing of the Work.

13. Bidder assumes responsibility for contacting and abiding by Kansas One Call regulations in locating and excavating near all underground utilities and the repair of any damages thereof.

14. Bidder has given CITY written notice of all conflicts, errors, or discrepancies that it has discovered and the written resolution thereof by CITY is acceptable to Bidder.

15. This Bid is genuine and not made in the interest of or on behalf of any undisclosed person, firm or corporation, and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation; Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid; Bidder has not solicited or induced any person, firm or corporation to refrain from bidding; and Bidder has not sought by collusion to obtain for itself any advantage over any other Bidder or over OWNER.

As above, work will be complete within **30 Calendar Days.**

Signed this 15th day of May, 2020.

By: Lesly Blixt Amount of Bid $ 5,600.00

doing business as L. Blixt Construction, Inc

Business Address: 2646 Sage Rd, Chapman Ks 67431

Phone No.: 785-922-6180

CITY OF ABILENE
Item for City Commission Agenda

Meeting Date: 5/26/2020

Originating Department	Prepared By:	Approved For Agenda By: *(Office Use Only)*
Public Works	Lon/Jennie	

AGENDA ITEM HEADING:

Street Maintenance Plan and CIP

BACKGROUND:

Utilizing the Street Condition Assessment, as well as street usage factors, this is an overview of 2021 Proposed Capital Improvement Street Projects, and a glimpse into future street plans.

Currently the 2021 CIP includes completing N. Rogers reconstruction, street rehabilitation and preservation projects, and if awarded by KDOT, resurfacing on S. Buckeye.

Staff recommends moving forward if funding is available

To further explore funds and funding sources, include NW 14th Street reconstruction in 2022 CIP.

FISCAL NOTE:

Current estimates are $500,000 for Rogers, $300,000 for street rehabilitation and preservation projects and $109,000 for City share of CCLIP for a total of $909,000. Funding source include sales tax, street projects, Special Street Fund (Gasoline Tax/Transportation Funds) and Federal Fund Exchange (KDOT funding maximum 300,000 for CCLIP).

COMMISSION ACTION OPTIONS:

Approval of proposed Street Maintenance Project for 2021 CIP Plan.

City of Abilene
Payroll Expenditures Report
05/15/2020 PR #10

PAYROLL CODE		TOTALS		
	NET SALARIES	$ 69,518.72		
051 & 501	OASDI - CITY/EMPLOYEE	$ 12,511.68		
049 & 502	MEDICARE - CITY/EMPLOYEE	$ 2,926.18		
001	FEDERAL WITHHOLDING - EMPLOYEE	$ 8,575.13		
503	KPERS - CITY	$ 6,313.62		
056, 057, 059	KPERS EMPLOYEE	$ 3,941.91	**$**	**10,255.53**
505	KPERS RETIREE/EMPLOYER	$ -		
153	KPERS GROUP LIFE - EMPLOYEE	$ 184.74		
504	KPF - CITY	$ 9,155.21		
61	KPF EMPLOYEE	$ 2,984.91	**$**	**12,140.12**
155	KPF GROUP LIFE- EMPLOYEE	$ 80.07		
105 & 540	WADDELL & REED 457 - CITY/EMPLOYEE	$ 1,825.00		
204	WADDELL & REED 529 - EMPLOYEE	$ 50.00		
110	WADDELL & REED SAVINGS - EMPLOYEE	$ 465.00		
130 & 530	ICMA 457 CITY/EMPLOYEE	$ -		
005	STATE TAX - EMPLOYEE	$ 4,321.56		
120	AFLAC After Tax D&L - EMPLOYEE	$ 255.51		
170	AFLAC Before Tax INSURANCE - EMPLOYEE	$ 687.78		
102	VISION CARE DIRECT - EMPLOYEE	$ 43.82		
104	VSP VISION PLANS - EMPLOYEE	$ 198.66		
140	HEALTH INSURANCE - EMPLOYEE	$ 5,995.24		
510	HEALTH INSURANCE - CITY	$ 17,063.96	**$**	**23,059.20**
103	HEALTH SAVINGS ACCOUNT - EMPLOYEE	$ 300.00		
506	HEALTH SAVINGS ACCOUNT - CITY	$ 262.50		
111 & 520	IMPACT SPORTS & FITNESS- CITY/EMPLOYEE	$ 212.30		
114 & 560	ABILENE PHYSICAL THERAPY - CITY/EMPLOYEE	$ -		
200	KS PAYMENT CENTER SUPPORT - EMPLOYEE	$ 168.46		
206	CALIFORNIA CHILD SUPPORT - EMPLOYEE	$ 369.23		
150	FLEXIBLE SPENDING ACCOUNT - EMPLOYEE	$ 1,423.76		
121	POLICE & FIREMENS INS. - EMPLOYEE	$ 20.92		
211	GARNISHMENT - EMPLOYEE	$ 209.30		
	TOTAL PAYROLL EXPENDITURES	**$ 150,065.17**		

CITY OF ABILENE

*Check Summary Register©

Batch: 052620PAY

	Name	Check Date	Check Amt	
002000	**Astra Bank checking**			
29696	ABILENE RENT-ALL & SALES, IN	5/26/2020	$150.00	RENT TELL-HANDLE FOR MOVING NEW AI
29697	ANDERSON, SUZANNE J.	5/26/2020	$20.00	REFUND FOR LITTLE ATHLETE TENNIS
29698	APAC, INC - SHEARS	5/26/2020	$1,985.54	HOT MIX
29699	BARBIERI, KATY	5/26/2020	$45.00	SOFTBALL REFUND
29700	BOYD EXCAVATING INC	5/26/2020	$740.00	STORM DEBRIS REMOVED OFF OF AIRPLA
29701	BRABENDER, MICHAEL	5/26/2020	$180.00	REFUND MAY HANGAR RENT #33 & #34
29702	BRANDT, BRITTANY	5/26/2020	$80.00	REFUND FOR SOFTBALL & T-BALL
29703	BRUGGMAN, NICHOLE	5/26/2020	$45.00	SOFTBALL REFUND
29704	BURCHARD, MARIE	5/26/2020	$45.00	RENTAL REFUND
29705	CNA SURETY	5/26/2020	$300.00	ANNUAL SURETY BOND - M. ROTHCHILD
29706	COYLE, JAMIE	5/26/2020	$45.00	SOFTBALL REFUND
29707	CRAFCO, INC	5/26/2020	$2,310.00	CRACK SEALER MATERIAL
29708	D S & O RURAL ELECTRIC COOP	5/26/2020	$192.14	ELECTRIC SERVICE @ CLR GARTEN, WAT
29709	DON'S TIRE & SUPPLY	5/26/2020	$48.17	AIRPORT MOWER TIRE SEALANT #08 FLAT
29710	EAGLE BROADBAND, INC	5/26/2020	$371.30	CHAMBER & CVB PHONE SERVICE, PHONE
29711	EAGLE TECHNOLOGY SOLUTIO	5/26/2020	$2,538.07	IT @ WTP, PLANNING & ZONING & ADMIN
29712	FOLTZ JANE	5/26/2020	$117.12	REFUND FOR OVERPAYMENT TO REPLAC
29713	FUNK, BONNIE	5/26/2020	$30.00	SWIM LESSON REFUND
29714	GARCIA, NICHOLAS	5/26/2020	$172.00	REFUND DANCE & TUMBLING
29715	HAMM INC	5/26/2020	$1,825.86	ROCK FOR TEMPORARY ROAD TO RECYCL
29716	HAMMOND, SIDNEY	5/26/2020	$90.00	REFUND MAY HANGAR RENT #40
29717	HARRIS, CECILIA	5/26/2020	$150.00	BLOG POSTS
29718	HOLLOW METAL DOOR CO, INC	5/26/2020	$3,483.00	2 EXIT DEVICES 1 W/PULL HANDLE/KEY CY
29719	HOMMAN ELECTRONICS	5/26/2020	$292.00	REPLACE BAD MIC ON RADIO ENG #34
29720	J & K CONTRACTING	5/26/2020	$194,508.76	PAYMENT #2 - 8TH STREET PROJECT
29721	JACKSON, TWILA	5/26/2020	$80.00	REFUND FOR AUGUST CC RENTAL
29722	KDHE BUREAU OF WATER	5/26/2020	$60.00	FAITH AVE DETENTION BASIN PERMIT FEE
29723	K-FOUR TRAILER SALES INC	5/26/2020	$1,897.00	UTILITY TRAILER FOR STREET & WATER D
29724	KS TREASURER	5/26/2020	$100.00	UNCLAIMED FUNDS - DAVID BLAIR BOND R
29725	LACAL EQUIPMENT, INC	5/26/2020	$1,149.62	2 SWEEPER MAIN BROOMS
29726	LEGGAT, DOUGLAS J.	5/26/2020	$90.00	REFUND MAY HANGAR RENT #32
29727	LUMBER HOUSE TRUE VALUE	5/26/2020	$242.44	GREASE FOR GARAGE
29728	MCPHERSON CONCRETE PROD	5/26/2020	$1,910.44	8TH ST. STORM DRAIN
29729	MID KS COOPERATIVE ASSOC.	5/26/2020	$99.50	WEED CHEMICAL
29730	MIDWEST CONCRETE MATERIA	5/26/2020	$199.50	STREET REPAIRS FOR METER PIT REPLAC
29731	MILLER, MATT	5/26/2020	$90.00	REFUND MAY HANGAR RENT #35
29732	MILLER, SARAH	5/26/2020	$45.00	SOFTBALL REFUND
29733	MUNILOGIC	5/26/2020	$1,220.00	MAY 2020 FEE
29734	NICHOLS, GREGORY	5/26/2020	$50.00	REFUND FOR BASEBALL
29735	O.C.C.K., INC	5/26/2020	$3,083.34	APRIL 2020 SERVICE 1/2 PYMT BECAUSE O
29736	PACE ANALYTICAL SERVICES	5/26/2020	$721.80	EFFLUENT SAMPLES
29737	PHOENIX SUPPLY	5/26/2020	$166.37	GLOVES COVID-19 USE
29738	POLLARDWATER	5/26/2020	$190.00	FIRE HYDRANT TESTING EQUIPMENT
29739	REIFF, MARCY	5/26/2020	$33.75	SOFTBALL REFUND
29740	S & K ELECTRIC	5/26/2020	$1,215.00	NEW BOLLARS @ CC - NEW WIRES (LABO
29741	SALINA SUPPLY CO	5/26/2020	$525.02	8TH ST. PROJECT-TEMP WATER LINE FOR
29742	SAMS CLUB/GECF	5/26/2020	$21.98	AAA BATTERIES
29743	SPIDELL, CHARLES	5/26/2020	$180.00	REFUND MAY & JUNE HANGAR RENT #41
29744	TIMBROOK, KELLEE	5/26/2020	$45.00	SOFTBALL REFUND
29745	US BANK EQUIPMENT FINANCE	5/26/2020	$326.79	COPIER LEASE 4/25-5/25/20
29746	VANDERBILTS NO. 4, INC	5/26/2020	$250.98	BOOTS K. STRODA/JAY & COREY
29747	VERIZON WIRELESS	5/26/2020	$1,648.49	CELL PHONE SERVICE
29748	VISA - UMB ADMINISTRATION	5/26/2020	$78.48	OFFICE SUPPLIES
29749	VISA - UMB AIRPORT	5/26/2020	$74.90	INTERNET

CITY OF ABILENE

*Check Summary Register©

Batch: 052620PAY

	Name	Check Date	Check Amt	
29750	VISA - UMB CVB	5/26/2020	$591.60	DUES/SUBSCRIPTIONS/PUBLICATIONS
29751	VISA - UMB FIRE DEPT	5/26/2020	$3,533.89	BUILDING MAINT
29752	VISA - UMB MUNICIPAL COURT	5/26/2020	$16.31	JENNIFER DAHLSTROM COURT APPOINTE
29753	VISA - UMB PARKS	5/26/2020	$815.06	OFFICE EQUIPMENT
29754	VISA - UMB POLICE DEPT	5/26/2020	$650.26	VEHICLE EXPENSE
29755	VISA - UMB PUBLIC WORKS	5/26/2020	$3,397.76	POSTAGE
29756	WAGEWORKS	5/26/2020	$170.00	APRIL 2020 MONTHLY ADMIN & COMPLIAN
29757	WEBB, TRACY	5/26/2020	$45.00	SOFTBALL REFUND
29758	WILLIAMS, BILL	5/26/2020	$1,605.50	NUISANCE ABATEMENT @ 110 S CEDAR, 1
29759	WILSON, BRENT	5/26/2020	$60.00	REFUND 2 SWIM LESSONS
		Total Checks	$236,444.74	

FILTER: (([Act Year]='2020' and [period] in (5))) and (Source in ('052620PAY'))