ABILENE CITY COMMISSION - REGULAR MEETING AGENDA

ABLENE PUBLIC LIBRARY, 2019 NW FOURTH STREET

June 8, 2020 - 4:00 pm

DUE TO COVID-19 AND SOCIAL DISTANCING WE ARE ENCOURAGING VIEWING ALL MEETINGS VIRTUALLY ON THE LIVE STREAMED 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 June 8, 2020 City Commission meeting.
5. Meeting minutes: May 26, 2020 regular meeting.
6. Consider approval of cereal malt beverage license for Old Abilene Town, 201 SE 6th St. Abilene, KS
7. Resolution number 060820-1 - A RESOLUTION AUTHORIZING THE CITY MANAGER TO APPROVE SEASONAL USER AGREEMENTS PERMITTING THE USE OF THE ABILENE MUNICIPAL AIRPORT BY DESIGNATED USERS ENGAGED IN THE BUSINESS OF AERIAL CROP DUSTING AND SPRAYING.

Public Comments and Communications

8. Persons who wish to address the City Commission may do so when called upon by the Mayor.

Old and New Business

9. Resolution Number 060820-2. A RESOLUTION ACCEPTING THE INDEPENDENT AUDIT OF THE FINANCIAL STATEMENTS OF THE CITY OF ABILENE, KANSAS FOR YEAR-ENDING DECEMBER 31, 2019, AS PREPARED BY VARNEY AND ASSOCIATES, CPAS, LLC
10. Resolution Number 060820-3. A RESOLUTION APPROVING THE CAPITAL IMPROVMENT PLAN OF THE CITY OF ABILENE, KANSAS
11. Public Hearing. Resolution Number 060820-4 - A RESOLUTION FINDING THAT THE STRUCTURE LOCATED AT 206 SW 2ND ST., ABILENE, KANSAS, IS UNSAFE AND DANGEROUS AND DIRECTING THE STRUCTURE TO BE REPAIRED OR REMOVED AND THE PREMISES MADE SAFE AND SECURE

12. Consider approval of the Vine Street project bids.

Executive session: I move the city commission recess into executive session for __ minutes to review and evaluate the city manager's performance, based upon the need to discuss personnel matters of non-elected personnel pursuant to K.S.A. 75-4319(b)(1). The open meeting will resume in this room at _____ p.m.

Public action or discussion in relation to the city manager review and evaluation process, if any.

Reports

13. City Manager reports.

Adjournment

14. Consider a motion to adjourn the June 8, 2020 City Commission meeting.

Future Meeting Reminders:

- Study session meeting, June 15 at 4 pm
- City Commission meeting, June 22 at 4pm

Abilene City Commission Meeting Minutes
Dwight D. Eisenhower Municipal Building – 419 N. Broadway
May 26, 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 Clerk Soukup, City Attorney Martin, Finance Director Rothchild, Convention and Visitors Bureau Director Roller and Public Works Director Schrader.

3. **Pledge of Allegiance**

Consent Agenda

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.**

Motion by Commissioner Marshall, seconded by Commissioner Witt to approve the Consent Agenda as presented. Motion carried unanimously 5-0. Roll call vote: Rein YES, Marshall YES, Shafer YES, Witt YES, Ostermann YES.

Public Comments and Communications

7. 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 to penny@abilenecityhall.com.

There were no public comments or communications.

Old and New Business

8. **2019 Audit.**

Motion by Commissioner Marshall, seconded by Commissioner Witt to table this item until some questions have been addressed. Motion carried unanimously 5-0. Roll call vote: Marshall YES, Shafer YES, Witt YES, Ostermann YES, Rein YES.

9. Consider approval of Resolution Number 052620-1 A RESOLUTION CERTIFYING THE LEGAL AUTHORITY AND AUTHORIZATION TO APPLY FOR THE CDBG-CV FROM THE KANSAS DEPARTMENT OF COMMERCE.

Convention and Visitor's Bureau Director Roller presented information regarding the CDBG-CV grant application.

Mayor Ostermann opened the public hearing at 4:06 p.m.

City Clerk Soukup reported that she received no comments regarding the grant application.

Mayor Ostermann closed the public hearing at 4:07 p.m.

Motion by Commissioner Marshall, seconded by Commissioner Rein to approve Resolution No. 052620-1 **A RESOLUTION CERTIFYING LEGAL AUTHORITY AND AUTHORIZATION TO APPLY FOR THE CDBG-CV FROM THE KANSAS DEPARTMENT OF COMMERCE.** Motion carried unanimously 5-0. Roll call vote: Shafer YES, Witt YES, Ostermann YES, Rein Yes, Marshall YES.

10. Consider airport debris cleanup bid award.

Motion by Commissioner Witt, seconded by Commissioner Marshall to approve the bid from L. Blixt Construction, Inc. in the amount of $5,600.00. Motion carried unanimously 5-0. Roll call vote: Shafer YES, Witt YES, Ostermann YES, Rein YES, Marshall YES.

11. Street maintenance plan.

Public Works Director Schrader presented information regarding the street maintenance plan.

Reports

12. City Manager reports

Mayor Ostermann read the City Managers reports:
We have heard back from the rural water district and they are having their engineers look over our numbers. We hope to come to a resolution regarding the rate increase soon. Thanks to Aaron Martin who has been corresponding with the rural water district.

The reopening plan 2.0 from the County was released on Wednesday, May 20, 2020. Our reopening document is being updated. We will be tentatively beginning in-person City Commission meetings on June 8th. We will be using social distancing and if attendees would like to wear masks, that will be their decision.

Staff is working with the County on the use of the Civic Center for a few months while the remodeling of the courthouse proceeds. We are tentatively looking at the month of November 2020 to March of 2021. More information will be available soon.

APAC Shears will be in town completing street work from 2019.

Friday afternoon the City received a call from an Abilene citizen who wanted to pay individuals past due or shut off water bills. The anonymous donation was in the amount of $2,000. This Act of Kindness is something very positive that has come from something very unsettling during the pandemic. The donor stated that he and his wife did not need the stimulus money they had received and wanted to do good with it. This donation helped 41 Abilene citizens on their water bills. He asked staff to take care of this. This gesture of paying it forward for those who may be struggling right now is something this staff has never seen happen in this magnitude before. This is so much appreciated by the City and I'm sure to those who received the funds. Thank you whoever you are.

We are waiting to hear updates about the legislative actions that were taken on May 22, 2020.

Adjournment

13. Consideration of a motion to adjourn the May 26, 2020 City Commission meeting.

Motion by Commissioner Marshall, seconded by Commissioner Rein to adjourn at 4:31 p.m. Motion carried unanimously 5-0. Roll call vote: Witt YES, Ostermann YES, Rein YES, Marshall YES, Shafer YES.

(Seal)

_____
Chris Ostermann, Mayor

ATTEST:

_____
Penny L. Soukup, CMC
City Clerk

CORPORATE APPLICATION FOR LICENSE TO SELL CEREAL MALT BEVERAGES

(This form has been prepared by the Attorney General's Office)

☑ City or ☐ County of Abilene

SECTION 1 – LICENSE TYPE

Check One: ☑ New License ☐ Renew License ☐ Special Event Permit

Check One:
☑ License to sell cereal malt beverages for consumption on the premises.
☐ License to sell cereal malt beverages in original and unopened containers and not for consumption on the licensed premises.

SECTION 2 – APPLICANT INFORMATION

Kansas Sales Tax Registration Number (required): 021-870705067-F01

I have registered as an Alcohol Dealer with the TTB. ☑ Yes (required for new application)

Name of Corporation Historic Abilene, Inc.	Principal Place of Business 201 SE 6th Street		
Corporation Street Address 201 SE 6th Street	Corporation City Abilene	State KS	Zip Code 67410
Date of Incorporation 08/04/2003	Articles of Incorporation are on file with the Secretary of State.	☑ Yes ☐ No	
Resident Agent Name Terry T Tietjens	Phone No. 785-263-1084		
Residence Street Address 1105 North Buckeye	City Abilene	**State** KS	**Zip Code** 67410

SECTION 3 – LICENSED PREMISE

Licensed Premise (Business Location or Location of Special Event)			**Mailing Address (If different from business address)**		
DBA Name Old Abilene Town			Name Historic Abilene, Inc.		
Business Location Address 201 SE 6th Street			Address PO Box 662		
City Abilene	State KS	Zip 67410	City Abilene	State KS	Zip 67410
Business Phone No. 785-571-7441			☑ Applicant owns the proposed business location. ☐ Applicant does not own the proposed business location.		
Business Location Owner Name(s)					

SECTION 4 – OFFICERS, DIRECTORS, STOCKHOLDERS OWNING 25% OR MORE OF STOCK

List each person and their spouse*, if applicable. Attach additional pages if necessary.

Name Michael Hook	**Position** President		**Date of Birth** 04/08/1977
Residence Street Address 200 Summit Drive	City Abilene	**State** KS	**Zip Code** 67410
Spouse Name Amy Hook	**Position** Board member		**Date of Birth** 10/25/1984
Residence Street Address 200 Summit Drive	City Abilene	**State** KS	**Zip Code** 67410
Name Sarah Wilson	**Position** Treasurer		**Date of Birth** 11/04/1991
Residence Street Address 217 W 1st Street	City Abilene	**State** KS	**Zip Code** 67410
Spouse Name	**Position**		**Age**
Residence Street Address	City	**State**	**Zip Code**
Name	**Position**		**Date of Birth**
Residence Street Address	City	**State**	**Zip Code**
Spouse Name	**Position**		**Age**
Residence Street Address	City	**State**	**Zip Code**

SECTION 4 – OFFICERS, DIRECTORS, STOCKHOLDERS OWNING 25% OR MORE OF STOCK (CONTINUED)

Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Spouse Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code

Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Spouse Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code

Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Spouse Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code

Name	Position		Date of Birth
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Residence Street Address	City	State	Zip Code

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Spouse Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code

Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Spouse Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code

Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Spouse Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code

SECTION 5 – MANAGER OR AGENT INFORMATION

My place of business or special event will be conducted by a manager or agent.	☐ Yes ☑ No

If yes, provide the following:

Manager/Agent Name	Phone No.	Date of Birth
Residence Street Address	City	Zip Code

Manager or Agent Spousal Information*

Spouse Name	Phone No.	Date of Birth
Residence Street Address	City	Zip Code

SECTION 6 – QUALIFICATIONS FOR LICENSURE

Within 2 years immediately preceding the date of this application, have any of the individuals identified in Sections 4 & 5 have been convicted of, released from incarceration for or released from probation or parole for any of the following crimes*: (1) Any felony; (2) a crime involving moral turpitude; (3) drunkenness: (4) driving a motor vehicle while under the influence of alcohol (DUI); or (5) violation of any state or federal intoxicating liquor law.	☐ Yes ☑ No
Have any of the individuals identified in Sections 4 and 5 been managers, officers, directors or stockholders owning more than 25% of the stock of a corporation which: (1) had a cereal malt beverage license revoked; or (2) was convicted of violating the Club and Drinking Establishment Act or the CMB laws of Kansas.	☐ Yes ☑ No
All of the individuals identified in Sections 4 & 5 are at least 21 years of age*.	☑ Yes ☐ No

SECTION 7 – DURATION OF SPECIAL EVENT

Start Date	Time	☐ AM ☐ PM
End Date	Time	☐ AM ☐ PM

Proceed to Section 8 on the next page.

SECTION 8 – LICENSED PREMISE

In the space below, draw the area you wish to sell or deliver CMB. Include entrances, exits and storage areas. Do not include areas you do not wish to license. If you wish to attach a drawing, check the box: ☑ 8 ½" by 11" drawing attached.

I declare under penalty of perjury under the laws of the State of Kansas that the foregoing is true and correct and that I am authorized by the corporation to complete this application. (K.S.A. 53-601)

SIGNATURE Sarah Wilson DATE 5/29/2020

FOR CITY/COUNTY OFFICE USE ONLY:

☑ **License Fee Received** Amount $ 200.00 Date 5.29.2020
($25 - $50 for Off-Premise license or $25-200 On-Premise license)

☑ **$25 CMB Stamp Fee Received** Date 5.29.2020

☐ **Background Investigation** ☐ Completed Date _____ ☐ Qualified ☐ Disqualified

☑ **Verified applicant has registered with the TTB as an Alcohol Dealer**

☐ **New License Approved** Valid From Date _____ to _____ **By:** _____

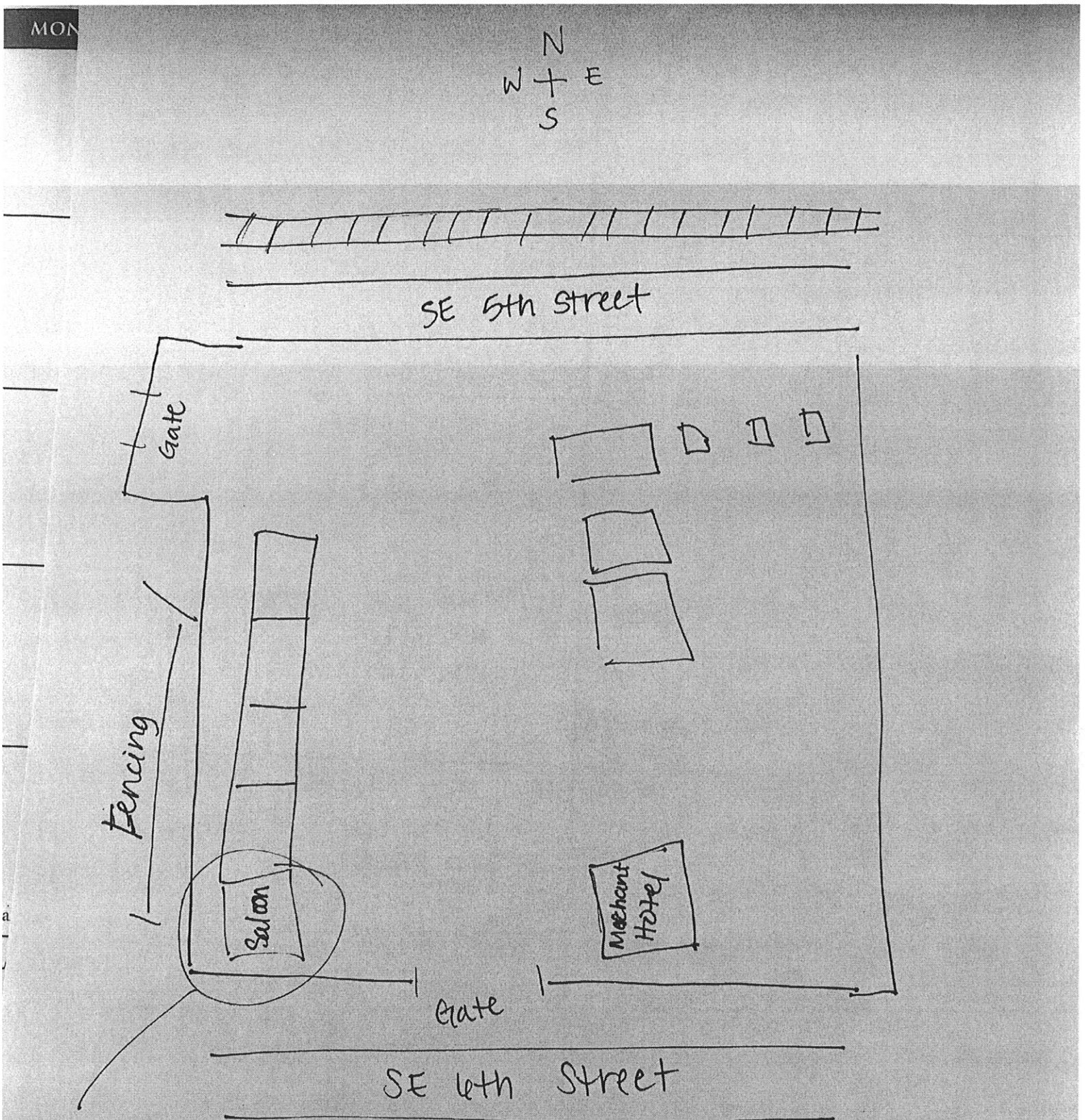
☐ **License Renewed** Valid From Date _____ to _____ **By:** _____

☐ **Special Event Permit Approved** Valid From Date _____ to _____ **By:** _____

A PHOTOCOPY OF THE COMPLETED FORM, TOGETHER WITH THE STAMP FEE REQUIRED BY K.S.A. 41-2702(e), MUST BE SUBMITTED WITH YOUR MONTHLY REPORT (ABC-307) TO THE ALCOHOLIC BEVERAGE CONTROL, 915 SW HARRISON STREET, TOPEKA, KS 66612.

* Applicant's spouse is not required to meet citizenship, residency or age requirements. If renewal application, applicant's spouse is not required to meet the no criminal history requirement. K.S.A. 41-2703(b)(9)

Clear Form



Sale of CMB will occur in the saloon, except for special events, where we may have tents around the grounds (all fenced off)

RESOLUTION 060820-1

A RESOLUTION AUTHORIZING THE CITY MANAGER TO APPROVE SEASONAL USER AGREEMENTS PERMITTING THE USE OF THE ABILENE MUNICIPAL AIRPORT BY DESIGNATED USERS ENGAGED IN THE BUSINESS OF AERIAL CROP DUSTING AND SPRAYING.

WHEREAS, the City of Abilene, Kansas ("City") is the owner of the Abilene Municipal Airport ("Airport").

WHEREAS, the Governing Body has historically served as the final approval authority in connection with seasonal user agreements ("User Agreements") that permit the use of portions of the Airport by designated persons or entities engaged in the business of aerial crop dusting and aerial spraying ("Sprayers").

WHEREAS, the User Agreements have historically established, among other things, the terms and conditions under which Sprayers are authorized to use portions of the Airport, and related facilities, for the purpose of staging their seasonal aerial crop dusting and aerial spraying operations.

WHEREAS, the Governing Body desires to authorize the city manager to administratively approve User Agreements with Sprayers, on a designated form of User Agreement, subject to the terms and conditions of this resolution.

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

SECTION 1. Approval Authority. The city manager is authorized to approve and bind the City to User Agreements with Sprayers, in a form substantially similar to the form attached hereto as **Exhibit A**. The city manager shall not make any material change to the terms and conditions of the form of User Agreement attached hereto as **Exhibit A** without the prior approval of the Governing Body.

SECTION 2. Administration and Enforcement. The city manager is authorized to administer and enforce all aspects of User Agreements approved by the City Manager pursuant this resolution. The city manager may designate other city personnel or representatives, as needed, to assist with the administration and enforcement of any User Agreement.

SECTION 3. Repeal. Any other resolutions or policies in conflict of this resolution are hereby repealed.

SECTION 4. Effective Date. This resolution shall take effect and be in force immediately upon its adoption by the Governing Body.

Adopted by the Board of Commissioners and signed by the Mayor this 8th day of June 2020.

_____
Chris Ostermann, Mayor

(SEAL)

ATTEST:

_____
Penny L. Soukup, CMC
City Clerk

ABILENE MUNICIPAL AIRPORT
AERIAL APPLICATOR SEASONAL USER AGREEMENT

This User Agreement, made this ___ day of _____, 20__, by and between the **CITY OF ABILENE** of Abilene, Dickinson County, Kansas a political subdivision (the "City"), and _____, an agricultural service company , (the "User"), WITNESSETH:

RECITALS

A. The City is the operator of the Abilene Municipal Airport, (the "Airport") and has the right to enter into this Agreement for the use of the Airport, together with all the facilities, rights, licenses and privileges herein granted.

B. The User is engaged in the retail and application of agricultural fertilizer, herbicide, fungicide, and seed including aerial application and crop dusting/spraying.

C. The City desires to grant and the User desires to have the right to use certain facilities on the Airport, together with certain rights, licenses and privileges thereon.

NOW THEREFORE, the parties hereto, for and in consideration of the rents, covenants and agreements contained herein, agree as follows:

ARTICLE I - PREMISES

The City does hereby grant unto the User and the User does hereby acquire from the City, the use of the facilities, rights, licenses and privileges in connection with the Airport, as follows:

1. Use of Airport. The User, in common with other authorized Users, shall have use of the Airport and its appurtenances, together with all facilities, equipment, improvements and services which have been or may hereafter be provided at or in connection with the Airport from time to time, including, but not limited to, the landing field, runways, aprons, taxiways, flood lights, landing lights, control tower, signals, radio aids and all conveniences for flying, landings and takeoffs of aircraft of the User.

2. Premises. The City grants permission to User to use and maintain certain premises (“Premises”) located at the Airport for the purpose of a seasonal staging facility for aerial application subject to the terms and conditions set forth in this Agreement.

3. Points of Access. The User shall have 24-hour, direct access to the Premises.

4. Use of Premises. User agrees to use the Premises as follows:

4.1. User shall utilize a mobile mixing unit for transferring liquid and dry chemicals to the aircraft and shall use the Premises for this purpose. No permanent structures will be associated with the Premises. However, temporary structures and containers will be allowed for the purpose of containing rinse water and/or unused chemical preparations until they can be used as make-up water. Such containers shall be kept clean and capped to minimize the escapement of any odors. All temporary structures and containers shall be removed from the Premises at the end of the seasonal Agreement term unless authorized by the expressed written consent of the City.

4.2. User shall be responsible for maintaining a clean and safe operation and shall clean up the mixing/loading area after the completion of work each day. User shall be responsible for the disposal or re-use of hazardous materials generated by User in accordance with all federal, state and local laws. No storage of pesticide barrels will be allowed at the Premises unless being used on a day-to-day basis. At the end of each operating day, all empty barrels, cans, jugs, bags and refuse shall be removed from the mixing area and shall not be allowed to accumulate on Airport property. User shall provide chemical storage containment with a minimum 10% excess capacity of the maximum storage. Containment shall be covered as to prevent the accumulation of water, dust and debris in the containment equipment. All hazardous materials must be appropriately labeled and stored.

4.3. All loading equipment shall be equipped in a manner which permits loading of the aircraft to occur with a minimum of exposure to open pesticide containers to the atmosphere and personnel. All operations shall be conducted with proper caution and adherence to label instructions and in a manner which minimizes the risk of accidental spills and resultant exposure of pesticides to the surrounding Airport environment. User shall also immediately notify the City of any spills, wet or dry, occurring on Airport property. All fuel handling and storage must be kept in accordance with all applicable Federal, State and local laws. All portable fuel tanks shall be removed from the Premises upon termination of this Agreement.

4.4. Material Safety Data Sheets (MSDS) are required to be onsite and one copy shall be provided to the Airport Fixed Base Operator of the Airport.

4.5. The City shall have the right, through its agents or agents of another appropriate agency, for reasonable ingress and egress to inspect Premises to ascertain that the terms of this Agreement are being adhered to and to check for site contamination.

4.6. The parties acknowledge that no tests have been conducted on the Premises to ascertain whether the soil may be contaminated by any hydrocarbons or other hazardous substances. If either party desires an environmental review of the Premises then the City and the User agree that they will jointly contract for an environmental review of the

Premises to ascertain whether the soil may be contaminated by any hydrocarbon or other hazardous substances. The tests shall be conducted by a reliable and competent engineering firm mutually acceptable to both parties. The cost of the environmental soil survey shall be shared equally by the parties. A copy of the report shall be attached to the Agreement and made a part of thereof by reference. Either of the parties hereto may request an environmental review of the Premises at the termination of the Agreement and the cost thereof shall be shared by the parties.

4.6.1. User shall be responsible for all costs associated with clean up of any spill in accordance with all applicable state and federal regulations and indemnify and hold the City harmless from and against all claims, expenses, loss, or liability to the extent arising from any spill.

4.6.2. User shall reimburse the City for any damage to the City's property to the extent arising from any spill.

4.6.3. User shall comply with all storm water and waste collection requirements of any federal, state or local governmental laws, rules and regulations.

4.7. User is aware of the penalties for the improper handling and disposing of wastes or submitting false information regarding the same.

4.8. User may not assign or sublet this Agreement without the prior written consent of the City.

ARTICLE II – TERM

1. This Agreement shall be seasonal, for approximately an eight (8) month period from March 1, 20__ to October 31, 20__. This agreement may, at the option of the User, be renewed from year to year at a seasonal rental rate in accordance with and acceptance of the term and conditions herein specified.

2. The User's option shall be deemed exercised and the Agreement renewed automatically each year, for an additional seasonal period unless either party gives written notice sixty (60) days in advance of the beginning of the next seasonal term period that it will not or cannot agree to the terms of the Agreement.

ARTICLE III – FACILITIES FEES

1. Premises Base Rent. The User shall pay to City the total sum of $750.00 annually for the seasonal staging storage area. Payment shall be made in full by April 1st of each lease year.

2. FAA Audit. The User acknowledges that it is aware that as required by AAIA Section 511(a) (9), the City must maintain a fee and rental structure for its facilities and services which will make the airport as self-sustaining as possible under the circumstances. In the event that an FAA audit should determine that the facility's fees provided for herein are inadequate, the parties agree to renegotiate the Facilities Fees.

ARTICLE IV – INSURANCE

1. User shall maintain for the duration of this Agreement and any extension thereof, at its is sole cost and expense, insurance against claims for injuries to persons or damages to property, including contractual liability which may arise from or in conjunction with the performance of work by the User, agents, employees, representatives, assigns, or subcontractors. This insurance shall cover such claims as may be caused by any negligent act or omission.

2. User agrees that its insurance policies will be amended to be primary without right of contribution from the City or its insurance policies, that User's insurance policies will be amended to state that its insurer agrees to waive its right of subrogation against the City and that the above insurances will not be invalidated for the City by any action, inaction or negligence of the insured. All amounts of claims, losses or damages resulting from deductible clauses or self-insured retentions shall be for the account of the User.

3. User shall purchase and maintain on a per location basis, commercial general liability occurrence coverage with combined single limits for bodily injury, personal injury and property damage of $1,000,000 per occurrence and $2,000,000 aggregate per year to cover such claims as may be caused by an act, omission, or negligence of the User or its officers, agents, employees, representatives, assigns or subcontractors.

4. User shall purchase and maintain comprehensive auto liability for owned, non-owned and hired vehicles with combined single limits of liability of $1,000,000 per occurrence.

5. User shall purchase and maintain aircraft liability insurance in an amount of $1,000,000 per occurrence and coverage for owned aircraft with combined single limits of liability of not less than $100,000 per passenger and $1,000,000 per occurrence.

6. User shall purchase and maintain comprehensive chemical liability as required by the Kansas Department of Agriculture (KSA 2-2448 (a)(2)(B).

7. Use shall purchase and maintain worker's compensation insurance with statutory limits.

8. The Abilene Municipal Airport and the City of Abilene, Kansas, its subsidiaries, parent, affiliates, executive officers, directors and employees shall be covered and listed as additional insured for liabilities arising out of activities performed by or on behalf of the User.

9. Certificates of Insurance acceptable to the City shall be filed with the City prior to commencement of this Agreement. These certificates and the insurance policies required by this Section shall contain a provision that coverages afforded under the policies will not be

canceled or allowed to expire until at least 30 days' prior written notice has been given to the City. Information concerning reduction of coverage on account of revised limits or claims paid under the General Aggregate, or both, shall be furnished by User with reasonable promptness in accordance with User's information and belief.

10. Property owned by User. User acknowledges that it shall be fully responsible for any loss or damage to its personal property located on or about the Premises and that it shall be solely responsible for such personal property, and User releases the Authority and its current and former officers, directors, employees, and agents from any liability therefore.

ARTICLE V - OPERATION OF AIRPORT

1. The City agrees during the term of the Agreement and any renewal thereof to maintain and operate the Airport with adequate and efficient personnel and to keep the Airport in good repair, in accordance with the requirements of the Federal Aviation Administration for the operation of general aviation owners and operators using the type of equipment employed by the User thereon.

ARTICLE VI - RULES AND REGULATIONS

1. The User agrees to adhere to the current Abilene Municipal Airport Minimum Standards and Rules and Regulations and observe and obey all reasonable rules and regulations promulgated and enforced by the City and any other appropriate authority having jurisdiction during the term hereof provided the said rules and regulations are consistent with safety and do not conflict with the rules and procedures prescribed by the Federal Aviation Administration for landing and take-off of The User's aircraft at the Airport.

2. The City reserves the right to cancel this agreement at any time upon a finding of non-compliance by the City. At such cancellation, the User shall be required to remove offending property, and if not so removed within a reasonable time designated by the City, the City shall cause the same to be removed. The User shall have the option to terminate this agreement without penalty if sixty (60) days notice is given.

ARTICLE VII – INDEMNITY FOR BENEFIT OF AUTHORITY

1. The User shall indemnify, protect, defend and save the City harmless from and against all claims, demands, liabilities and costs, including attorneys fees, arising from damage or injury, actual or claimed, of whatever kind or character to property or persons allegedly occurring on or about the Airport during this Agreement resulting from or arising out of the willful or negligent acts and omissions of officers, agents, employees, and students of the User. Upon notice from the City, the User shall defend the City in any action or proceeding brought in connection with such claims or demands.

2. Nothing in this Article shall require the User to indemnify, protect, defend and save the City harmless against claims, demands, liabilities and costs arising from negligence of the City, its officers, employees, agents, licensees and invitees.

ARTICLE VIII – INDEMNITY FOR BENEFIT OF USER

1. The City shall indemnify, protect, defend and save the User harmless from and against all claims, demands, liabilities and costs, including attorneys fees, arising from damage or injury, actual or claimed, of whatever kind or character to property or persons allegedly occurring on or about the Airport during this Agreement resulting from or arising out of the willful or negligent acts and omissions of officers, agents, and employees of the City. Upon notice from the User, the City shall defend the User in any action or proceeding brought in connection with such claims or demands.

2. Nothing in this Article shall require the City to indemnify, protect, defend and save the User harmless against claims, demands, liabilities and costs arising from negligence of the User, its officers, employees, students, agents, licensees and invitees.

ARTICLE IX - NOTICES

1. Notice to the City provided for herein shall be sufficient if sent by registered mail, postage prepaid, addressed to the City Manager, P. O. Box 519, Abilene, Kansas 67410, and notice to the User, if sent by registered mail, postage prepaid, addressed to

   _____,

   or to such respective address as the parties may designate in writing from time to time.

ARTICLE X - AIRPORT PROTECTION

1. It is understood and agreed that the rights granted by this agreement will not be exercised in such a way as to interfere with, or adversely affect the use, operation or maintenance of the Airport.

ARTICLE XI - COMPLIANCE WITH EQUAL EMPLOYMENT OPPORTUNITY REGULATIONS AND NONDISCRIMINATION ASSURANCES

1. The User, for itself, its successors in interest and assigns, as a part of the consideration hereof, does hereby covenant and agree as a covenant running with the land that in the event facilities are constructed, maintained or otherwise operated on the property described in this agreement, for a purpose for which a Department of Transportation program or activity is extended or for another purpose involving the provision of similar services or benefits, the User shall maintain and operate such facilities and services in compliance with all other requirements imposed pursuant to 49 CFR Part 21, Nondiscrimination in Federally Assisted Programs of the Department of Transportation, and as said Regulations may be amended.

2. The User, for itself, its successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree as a covenant running with the land that (1) no person on the grounds of race, color or national origin shall be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities; (2) that in the construction of any improvements on, over or under such land and the furnishing of services thereon, no person on the grounds of race, color or national origin shall be excluded from participation in, denied the benefits of, or otherwise be subjected to discrimination; and (3) that The User shall use the Airport facilities in compliance with all other requirements imposed by or pursuant to 49 CFR Part 21, Nondiscrimination in Federally Assisted Programs of the Department of Transportation, and as said Regulations may be amended.

3. The User assures that it will undertake an affirmative action program as required by 14 CFR Part 152, Subpart E, to insure that no person shall on the grounds of race, creed, color, national origin or sex be excluded from participating in any employment activities covered in 14 CFR Part 152, Subpart E. The User assured that no person shall be excluded on these grounds from participating in or receiving the services or benefits of any program or activity covered by this subpart. The User assures that it will require that its covered suborganizations provide assurances to The User that they similarly will undertake affirmative action programs and that they will require assurances from their suborganizations, as required by 14 CFR Part 152, Subpart E, to the same effect.

4. It is understood and agreed that nothing herein contained shall be construed to grant or authorize the granting of any exclusive right within the meaning of Section 308 of the Federal Aviation Act of 1958 and amendments thereto.

5. The User agrees to furnish service on a fair, equal and not unjustly discriminatory basis to all Users thereof, and to charge fair, reasonable and not unjustly discriminatory prices for each unit or service; provided, that the User may make reasonable and nondiscriminatory discounts, rebates or other similar types of price reductions to volume purchaser.

ARTICLE XII - INVALID PROVISION

1. It is further expressly understood and agreed by and between the parties hereto that in the event any covenant, condition or provision herein contained is held to be invalid by any court of competent jurisdiction, the invalidity of any such covenant, condition or provision shall in no way affect any other covenant, condition or provision herein contained; provided, however, that the invalidity of any such covenant, condition or provision does not materially prejudice either the City or the User in their respective rights and obligations contained in the valid covenants, conditions or provisions of this Agreement.

ARTICLE XIII SUBCONTRACTORS

1. The User agrees that any contractors or subcontractors engaged by the User relative to the utilization of the Airport and Premises as defined in this Agreement shall be bound to all of the terms and conditions contained herein.

IN WITNESS WHEREOF, the parties have caused this agreement to be executed by their duly authorized officers on the dates shown below.

CITY OF ABILENE

By: _____
City Manager

Attest:

_____
City Clerk

COMPANY

By: _____,

Dated: _____

RESOLUTION NO. 060820-2

A RESOLUTION ACCEPTING THE INDEPENDENT AUDIT OF THE FINANCIAL STATEMENTS OF THE CITY OF ABILENE, KANSAS FOR YEAR-ENDING DECEMBER 31, 2019, AS PREPARED BY VARNEY AND ASSOCIATES, CPAS, LLC

WHEREAS, the City of Abilene ("City") approved on January 13th, 2020 an Engagement Letter with Varney and Associates, CPAs, LLC ("Consultant") for the purposes of providing an audit of the financial statements for year-ending December 31, 2019.

WHEREAS, the Consultant has presented the audited financial statements for year-ending December 31, 2019 to the City Commission.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Abilene, as follows:

SECTION ONE. Acceptance of Financial Statements. That the Financial Statements and supplemental documents for year-ending December 31, 2019 are hereby accepted.

SECTION TWO. Distribution. That the Financial Statement, including supplemental documentation, shall be provided to the Kansas Department of Administration and published to the City's website. The City shall also provide the Financial Statement to such other entities as required by its Continuing Disclosure Policy, as adopted by Resolution No. 120814-1.

SECTION THREE. Effective Date. That the effects of this Resolution shall be in full force after its approval by the City Commission.

APPROVED BY THE GOVERNING BODY OF THE CITY OF ABILENE, KANSAS, this 8th day of June 2020.

(Seal)

_____

Chris Ostermann, Mayor

Attest:

_____

Penny L. Soukup, CMC

THE CITY OF ABILENE, 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

1501 Poyntz Avenue
Manhattan, KS 66502

785-537-2202 • fax 785-537-1877
http://www.varney.com

1020 Commercial St., Suite A
Emporia, KS 66801

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.

Financial Statement

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									
2011 Series A	2.875%	3/25/2011	$ 2,200,000	9/1/2021	$ 730,000	$ -	$ 235,000	$ 495,000	$ 20,230
2013 Series A	1.600%	2/27/2013	1,570,000	9/1/2023	280,000	-	90,000	190,000	4,190
2015 Series A	2.083%	8/13/2015	245,000	9/1/2025	175,000	-	25,000	150,000	3,488
2017 Series B	3.500%	6/12/2017	4,290,000	9/1/2040	3,995,000	-	100,000	3,895,000	137,550
2019 Series A	2.610%	6/24/2019	2,725,000	9/1/2039	-	2,725,000	-	2,725,000	-
2019 Series B	1.570%	12/9/2019	3,945,000	3/1/2028	-	3,945,000	-	3,945,000	-
Total General Obligation Bonds					$ 5,180,000	$ 6,670,000	$ 450,000	$ 11,400,000	$ 165,458
PBC Bonds									
Public Building Commission									
2017 Series A	3.000%	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	2.580%	9/1/2006	8,620,417	9/1/2028	$ 4,628,261	$ -	$ 4,628,261	$ -	$ 152,371
Lease Purchase									
Recycling Baler	2.840%	8/24/2015	69,730	9/1/2020	$ 23,893	$ -	$ 23,893	$ -	$ 679
Road Grader	3.200%	1/7/2015	160,300	1/1/2021	74,418	-	24,017	50,401	2,207
Cameras	3.300%	3/1/2018	45,700	3/15/2020	30,007	-	14,361	15,646	990
Dump Truck	3.000%	5/1/2018	91,899	5/1/2022	74,604	-	17,821	56,783	2,269
Street Sweeper	3.800%	9/6/2018	144,824	10/1/2025	144,824	-	17,850	126,974	5,956
Fire Truck	3.950%	10/16/2018	433,212	2/1/2026	433,212	-	-	433,212	-
Water Meter	3.950%	12/19/2018	740,010	6/1/2025	740,010	-	107,073	632,937	13,316
Total Lease Purchase					$ 1,520,968	$ -	$ 205,015	$ 1,315,953	$ 25,417
Total Contractual Indebtness					$ 28,644,229	$ 6,670,000	$ 5,348,276	$ 29,965,953	$ 1,100,400

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										
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	$ 765,000	$ 925,000	$ 810,000	$ 900,000	$ 800,000	$ 1,055,000	$ 710,000	$ 865,000	$ 195,000	$ 11,400,000
Revenue Bonds										
Public Building Commission										
2017 Series A	$ 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										
Road Grader	24,798	25,603	-	-	-	-	-	-	-	50,401
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	$ 223,666	$ 221,404	$ 203,406	$ 191,219	$ 198,790	$ 277,468	$ -	$ -	$ -	$ 1,315,953
Total Contractual Indebtedness	$ 1,168,666	$ 1,331,404	$ 1,993,406	$ 2,111,219	$ 1,963,790	$ 6,917,468	$ 7,545,000	$ 2,365,000	$ 195,000	$ 29,965,953

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										
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	$ 365,993	$ 371,436	$ 340,313	$ 310,100	$ 278,413	$ 928,200	$ 508,600	$ 229,700	$ 7,800	$ 3,340,554
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										
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	$ 49,146	$ 40,348	$ 32,029	$ 24,030	$ 16,359	$ 8,325	$ -	$ -	$ -	$ 170,237
Total Interest	$ 1,099,233	$ 1,092,278	$ 1,047,286	$ 969,874	$ 889,716	$ 3,138,745	$ 1,420,020	$ 276,575	$ 7,800	$ 9,941,526

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)

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	$ 1,824,365	$ (79,111)
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	30,000	11,028
Liquor Control Tax	13,212	14,143	15,000	(857)
Licenses and Fees	206,050	211,703	202,250	9,453
Miscellaneous	189,088	195,917	128,990	66,927
Transfers In	133,000	-	169,737	(169,737)
Total Receipts	$ 4,596,897	$ 4,465,866	$ 4,579,123	$ (113,257)

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		

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	$ 91,552	$ (4,158)
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	$ 94,149	$ (1,349)
Expenditures				
Capital Outlay	$ 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		

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		

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		

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		

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

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	$ 438,901	$ (19,127)
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	$ 627,904	$ 225,018
Expenditures				
Bond Principal and Interest	$ 621,935	$ 619,593	$ 619,593	$ -
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		

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	-	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
2019 Bond Expense	-	156,415	-	-
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	55,709	2,500	53,209
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
2019 Bond Expense	-	12,864	-	12,864
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

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

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

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

RESOLUTION NO. 060820-3

A RESOLUTION APPROVING THE CAPITAL IMPROVMENT PLAN OF THE CITY OF ABILENE, KANSAS.

WHEREAS, the City's Financial and Budget Policies require a Capital Improvement Plan (CIP) to guide decision making on public improvements and expenditures. The CIP provides a mechanism for scheduling public physical improvements over a number of years. It establishes the City's priorities for public projects based on available financial resources and project criteria; and

WHEREAS, the City is working to re-establish the CIP to provide additional clarity for its annual budget process and long-term financing efforts.

NOW, THEREFORE BE IT RESOLVED, by the City Commission of the City of Abilene, Kansas, as follows:

SECTION 1. Adoption. The City Commission approves the 2021 Capital Improvement Plan.

SECTION 2. Implementation. The City Manager is hereby authorized to dedicate resources to the completion of the CIP within the parameters of existing budget and operating policies.

SECTION 3. Repeal. Adoption of this Resolution supersedes and repeals all previous Capital Improvement Plans adopted by the City of Abilene, Kansas.

SECTION 4. Effective Date. The effects of the Resolution shall be in full force and effective upon passage.

PASSED AND APPROVED by the Governing Body of the City of Abilene, Kansas this 8th day of June, 2020.

(Seal)

_____
Chris Ostermann, Mayor

ATTEST:

_____
Penny L. Soukup, CMC
City Clerk

Capital Improvement Plan 2021

2021 Capital Improvement Projects			
Year	**Source of Revenue**	**Project**	**Cost Estimate**
2021	Storm Drain Fund	Storm Drainage Project	$75,000
2021	Water Fund	Water Line Project	$80,000
2021	2019 Sewer Bond Issue	Sewer Reline and Rehabilitation	$125,000
2021	Capital Improvement-Facility Fund	City Building Remodel	$350,000
2021	Street/Special Street Fund	Street Preservation	$300,000
2021	Street/Special Street Fund	Rogers Street Improvements	$500,000
2021	Street/Special Street Fund	Buckeye Ave KDOT-CCLIP	$109,000
		TOTAL	$1,539,000

2021 Proposed Equipment Reserve Purchases			
Year	**Department**	**Item Description**	**Cost Estimate**
2021	Street	2017 Dump Truck Lease Payment 4 of 5	$20,090
2021	Street	2018 Street Sweeper Lease Payment 3 of 7	$24,026
2021	Street	2015 Motor Grader Lease Payment 7 of 7	$26,224
2021	Street	Truck Mounted Asphalt Heating Unit	$18,000
2021	Street	Utility Tractor	$24,000
2021	Police	2020 Portable Radios	$15,000
2021	Police	2021 Vehicle	$41,500
2021	Fire	Pickup Truck	$25,000
2021	Fire	Bunker Gear and Hose	$20,000
2021	Fire	Extraction Tool (County will pay half)	$43,000
2021	Admin	Financial and Utility Management Software	$50,000
		TOTAL	$306,840

2021 Proposed Water Equipment Purchases			
Year	**Source of Revenue**	**Item Description**	**Cost Estimate**
2021	2019 Water Bond Issue	SCADA Upgrade	$55,000
2021	2019 Water Bond Issue	Well Control Electrical Upgrade	$50,000
2021	2019 Water Bond Issue	Upgrade Wells-Remote Telemetry	$64,500
2021	Water Fund	Upgrade Wells-Remote Telemetry	$47,500
2021	Water Fund	Rebuild Two Backwash Pumps	$56,000
2021	Water Fund	New Well #23 & Transmission Main	$25,000
		TOTAL	$298,000

City of Abilene
CAPITAL IMPROVEMENT PROJECT DESCRIPTION

PROJECT SECTION: Preliminarily Approved
PROJECT CATEGORY: Infrastructure

PROJECT NUMBER & TITLE:	1	Storm Drainage Strategic Plan

PROJECT DESCRIPTION	PROJECT LOCATION
This storm drain plan will serve as a basis for storm drain infrastructure and as a roadmap for assessing the impact of new and future development.	City of Abilene

PROJECT JUSTIFICATION
With numerous storm drainage issues throughout the City, a strategic plan is needed to help identify and estimate cost of upgrades needed for existing and future components of the storm drainage system.

FUNDING SOURCE	Storm Drain Fund
TOTAL PROJECT COST	$75,000

City of Abilene
CAPITAL IMPROVEMENT PROJECT DESCRIPTION

PROJECT SECTION: Preliminarily Approved
PROJECT CATEGORY: Infrastructure

PROJECT NUMBER & TITLE:	2	Water Line Project

PROJECT DESCRIPTION	PROJECT LOCATION
Water Main Replacement	NE 14th Street

PROJECT JUSTIFICATION
Upsize the line and replace some old restrictive flow especially in area near Kennedy School.

FUNDING SOURCE	Water Fund
TOTAL PROJECT COST	$80,000

City of Abilene
CAPITAL IMPROVEMENT PROJECT DESCRIPTION

PROJECT SECTION: Preliminarily Approved
PROJECT CATEGORY: Infrastructure

PROJECT NUMBER & TITLE:	3	Sewer reline and rehabilitation.

PROJECT DESCRIPTION	PROJECT LOCATION
Sewer line improvements.	Various Locations

PROJECT JUSTIFICATION
Aging sewer mains need attention as determined by video inspections of select sewer mains often recommended by our sewer cleaning operators.

FUNDING SOURCE	2019 Bond Issue for Sewer Improvements
TOTAL PROJECT COST	$125,000

City of Abilene
CAPITAL IMPROVEMENT PROJECT DESCRIPTION

PROJECT SECTION:
PROJECT CATEGORY:

PROJECT NUMBER & TITLE:	4	City Building Remodel

PROJECT DESCRIPTION	PROJECT LOCATION
Move Police Department to the second floor and relocate inspection, planning and zoning to first floor.	City Hall 419 N. Broadway

PROJECT JUSTIFICATION
This facility has been neglected for more than fifteen years. A new focus on improving this facility will promote a positive work environment with employee safety as our number one priority. A better work environment breeds productivity. This building has great bones with very little exterior damage over the last fifty years. This project will be done in phases beginning in 2021.

FUNDING SOURCE	Capital Improvement-Facility Fund
TOTAL PROJECT COST	$350,000

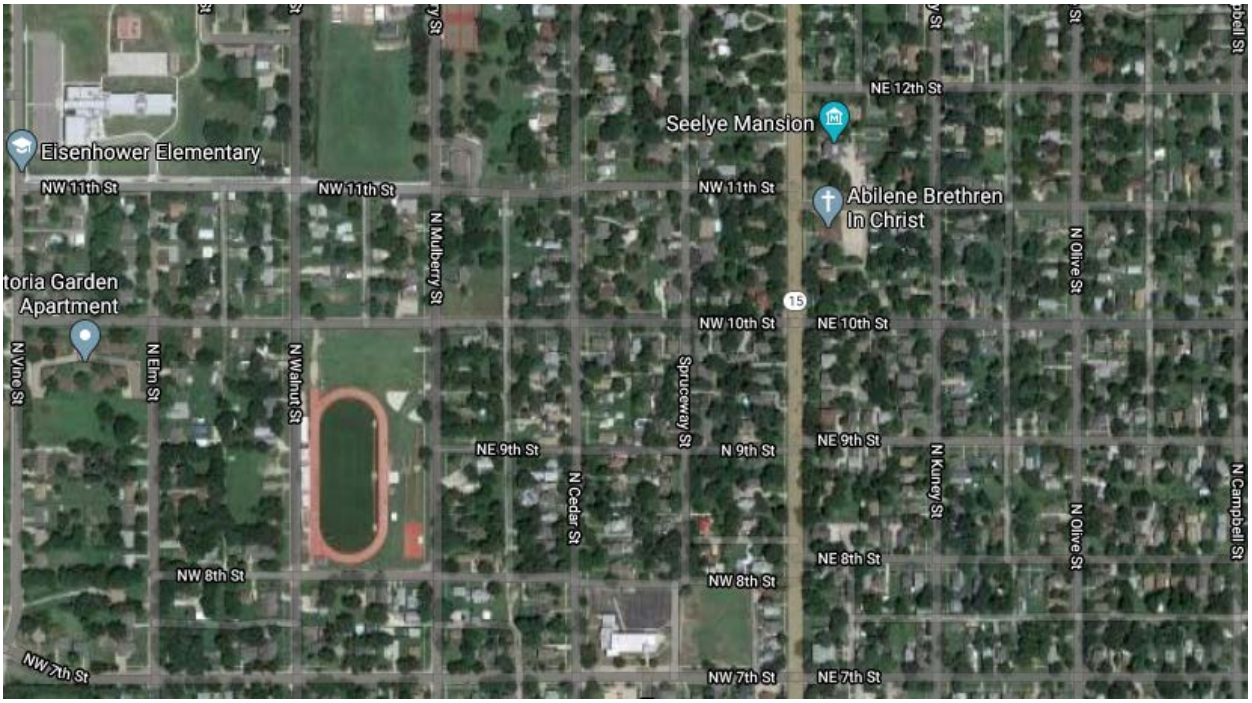
City of Abilene
CAPITAL IMPROVEMENT PROJECT DESCRIPTION

PROJECT SECTION: Preliminarily Approved
PROJECT CATEGORY: Infrastructure

PROJECT NUMBER & TITLE:	5	Other City Streets (Alternate Street Project)

PROJECT DESCRIPTION	PROJECT LOCATION
Street preservation.	Various locations.

PROJECT JUSTIFICATION
Regular street maintenance and upkeep is needed to maintain the quality of our streets. This schedule is led by our recently completed street maintenance plan.



FUNDING SOURCE	Street/ Special Streets
TOTAL PROJECT COST	$300,000

City of Abilene
CAPITAL IMPROVEMENT PROJECT DESCRIPTION

PROJECT SECTION: Preliminarily Approved
PROJECT CATEGORY: Infrastructure

PROJECT NUMBER & TITLE:	6	Rogers Street (Alternate Street Project)

PROJECT DESCRIPTION	PROJECT LOCATION
Develop and improve from 4th to 8th street. Curb, gutter, and drainage improvement as well as addition of sidewalk to connect 8th street to 4th street.	Rogers Street

PROJECT JUSTIFICATION
This is a well-traveled street due to its connection to the park and community center with McKinley School just a few blocks South. There are many drainage issues due to the way this street was originally designed. This project will clean up those issues as well as provide a sound street for access to the City's parks, schools and community center.

FUNDING SOURCE	Streets/ Special Streets
TOTAL PROJECT COST	$500,000

City of Abilene
CAPITAL IMPROVEMENT PROJECT DESCRIPTION

PROJECT SECTION: Preliminarily Approved
PROJECT CATEGORY: Infrastructure

PROJECT NUMBER & TITLE:	7	K-15/Buckeye KDOT assisted CCLIP Project

PROJECT DESCRIPTION	PROJECT LOCATION
Pavement resurfacing, storm inlet repairs and ADA upgrades.	SW 6th street to SW 3rd street on South Buckeye Avenue.

PROJECT JUSTIFICATION
Mill and inlay are needed and updates to failing storm drain inlets. Also, some curb and gutter improvements and the addition of ADA accessibility at sidewalks. KDOT funds a maximum of $300,000. The City's estimated share of this project is $109,000.

FUNDING SOURCE	Sales Tax/Special Street Funds
TOTAL PROJECT COST	$109,000

CITY OF ABILENE
Item for City Commission Agenda

Meeting Date: June 8, 2020

Originating Department	Prepared By	Approved For Agenda By: *(Office Use Only)*
Planning and Zoning	Travis Steerman – City Inspector	

AGENDA ITEM HEADING:

Dangerous Structure: 206 SW 2nd(ORIGINAL TOWN ABILENE, S21, T13, R02, BLOCK 2, E43' LOT 13, LESS R/W)

BACKGROUND:

City staff recently conducted an inspection of the property located at 206 SW 2nd Street and found it to be dangerous. The following collective conditions render the property dangerous:

- Fire damage back room from fire 1999
- Fire damage front bedroom from fire December 2018
- Roof underlayment fire damage
- Rafters fire damaged in both front bedroom and back bedroom
- Insulation smoke and water damage
- Adjacent rooms heavy smoke damage
- Some windows missing and boarded
- Plaster removed in various areas
- Electrical wiring insufficient and in need of repair
- Kitchen area unfinished
- Missing and melted siding on rear and sides of home

FISCAL NOTE:

The abatement of this structure should cost between $5,000 - $7,000 through competitive bid. This cost is budgeted in the General Fund under Demolitions/Nuisance Abatement. The cost of demolition will be assessed against the property through a special assessment tax, but there is no guarantee of repayment.

COMMISSION ACTION OPTIONS:

City staff recommends drafting the necessary resolution(s) setting a public hearing date for the dwelling. At this hearing a determination will be made that the property is unsafe, repairs be made, or removal of the structure is warranted. The timetable along with a deadline will be determined by the City Commission

RESOLUTION NO. 060820-4

A RESOLUTION FINDING THAT THE STRUCTURE LOCATED AT 206 SW 2ND ST., ABILENE, KANSAS, IS UNSAFE AND DANGEROUS AND DIRECTING THE STRUCTURE TO BE REPAIRED OR REMOVED AND THE PREMISES MADE SAFE AND SECURE.

WHEREAS, the building inspector of the City of Abilene, Kansas filed with the Governing Body a statement in writing that the structure, hereinafter described, is unsafe and dangerous;

WHEREAS, the Governing Body did by resolution fix the time and place of a hearing at which any owner, any owner's agent, any lienholders or record and any occupant of such structure could appear and show cause why such structure should not be condemned and ordered repaired or demolished, and did duly publish and serve said resolution in the manner provided by law;

WHEREAS, on June 8, 2020, the Governing Body heard all evidence submitted by the property owners, the owners' agents, lienholders of record and occupants having an interest in such structure, as applicable, as well as evidence submitted by the building inspector.

NOW, THEREFORE, BE IT RESOLVED, by the Governing Body of the City of Abilene, Kansas:

Section 1. The Governing Body finds that the dwelling structure at the property commonly known as 206 SW 2nd St., Abilene, Kansas is unsafe and dangerous and that such conditions endanger the life, health, property or safety of the public or the occupants. The legal description of the subject property is as follows:

> The East 43.0 feet of the South 80.0 feet of Lot Thirteen (13), Block Two (2), and the North Sixty feet (N 60.0') of the East Forty-three feet (E 43') of Lot Thirteen (13), Block Two (2), all in the Original Town of Abilene, Dickinson County, Kansas.

Section 2. The Governing Body further finds that the following conditions render the structure unsafe and dangerous:

(1) Fire damage to back room from fire in 1999
(2) Fire damage to front bedroom from fire December 2018
(3) Roof underlayment fire damaged
(4) Rafters fire damaged in both front bedroom and back bedroom
(5) Insulation smoke and water damage
(6) Adjacent rooms heavy smoke damage
(7) Some areas windows missing and boarded up
(8) Plaster removed in various areas
(9) Electrical wiring insufficient and in need of repair
(10) Kitchen area unfinished
(11) Siding is missing and melted in rear and sides of home

Section 3. The owner is directed to repair or remove the structure, and to make the premises safe and secure (the "Work"). The Work shall be commenced by June 30, 2020 and shall be diligently prosecuted so as to allow for substantial completion of all Work no later than August 31, 2020. For purposes of this Resolution, the owner shall be deemed to have commenced the Work only if the owner has: (1) caused application to be made to the City of Abilene for, and obtained, the required permit(s) for the Work; or (2) commenced the physical Work on the premises after providing the building inspector with satisfactory evidence that no permits are required for the proposed Work under applicable law.

Section 4. If the owner fails to commence the Work, or to diligently prosecute the Work until the Work is substantially completed, all within the times stated, the Governing Body will cause the structure to be repaired or razed and removed.

Section 5. The City Clerk shall publish this resolution one (1) time in the official city newspaper and shall mail, by certified mail, copies of the resolution to each owner, agent, lienholder of record and any occupant of the structure within three (3) days after its publication.

Adopted by the Board of City Commissioners and signed by the Mayor this 8th day of June 2020.

CITY OF ABILENE, KANSAS

_____
Chris Ostermann, Mayor

ATTEST:

_____
Penny L. Soukup, CMC, City Clerk

ABILENE
KANSAS

CITY OF ABILENE
Item for City Commission Agenda

Meeting Date: 6/8/20

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

AGENDA ITEM HEADING:

Vine Street Sidewalk Project

BACKGROUND:

In November 2019, then Interim City Manager Jane Foltz was notified of the availability of a Blue Cross/Blue Shield Pathways Grant to utilize $35,000 towards a City administered sidewalk project.

A scope of work, specifications and bid invitations were prepared by Public Works staff to build sidewalk on Vine Street from NW 7th Street to NW 11th Street, including some gutter and street improvements at St. Michael's Drive intersection. These invitations were advertised to the public and mailed to 7 concrete contractors.

We received just one bid, which was from T & M Concrete Construction Company of Junction City, Kansas in the amount of $67,090.75. Our estimate was in the amount of $76,870.90.

FISCAL NOTE:

$35,000 Grant
$12,090.75 Special Street Project (St. Michael's Intersection)
$20,000 Federal Fund Exchange Dollars

COMMISSION ACTION OPTIONS:

Approval of the bid received from T & M Concrete Construction Company, Junction City, Kansas in the amount of $67,090.75.

ABILENE
KANSAS

City of Abilene Public Works Department

Vine Street Sidewalk & Driveways

Project No. 20-1VSS

COMPANY NAME	BID TOTAL
T & M Concrete Construction Company	$ 67,090.75

AGREEMENT
BETWEEN OWNER AND CONTRACTOR FOR CONSTRUCTION CONTRACTS

THIS AGREEMENT is by and between City of Abilene, Kansas

(Owner) and T & M Concrete Construction, Co. (Contractor)

Owner and Contractor, in consideration of the mutual covenants set forth herein, agree as follows:

ARTICLE 1 - WORK

1.01 Contractor shall complete all Work as shown or specified or indicated in the Contract Documents. The Work is generally described as follows: Constructing approximately 7,500 square feet of 4" sidewalk, 300 square yards of valley gutter and driveway entrances and other portions of curb, gutter and ADA ramps on North Vine Street within Abilene, Kansas.

ARTICLE 2 - THE PROJECT

2.01 The Project for which the Work under the Owner Provided Documents may be the whole or only a part is generally described as follows:

Project No. 20-1VSS

ARTICLE 3 - ENGINEER

3.01 The Project has been designed by the City of Abilene, Public Works Dept. who may act as Owner's representative, assume all duties and responsibilities, and have the rights and authority as assigned by Owner in connection with the completion of the Work.

ARTICLE 4 - CONTRACT TIMES

4.01 Days to Achieve Substantial Completion and Final Payment

A. Bidder agrees that the Work will be substantially complete no later than 45 days after the Notice to Proceed.

4.02 Liquidated Damages

A. Contractor and Owner recognize that time is of the essence of this Agreement and that Owner will suffer financial loss if the Work is not completed within the times specified in Paragraph 4.01 above, plus any extensions thereof allowed. The parties also recognize the delays, expense, and difficulties involved in proving in a legal or arbitration proceeding the actual loss suffered by Owner if the Work is not completed on time. Accordingly, instead of requiring any such proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty), Contractor shall pay Owner $500.00 for each day that expires after the time specified in Paragraph 4.01 for Substantial Completion and the Interim Substantial Completion Time until the Work is substantially complete. After Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the Contract Time or any proper extension thereof granted by Owner, Contractor shall pay Owner $500.00 for each day that expires after the time specified in Paragraph 4.01 for completion and readiness for final payment until the Work is completed and ready for final payment.

ARTICLE 5 - CONTRACT PRICE

5.01 Owner shall pay Contractor for completion of the Work in accordance with the Owner Provided Documents an amount in current funds equal to the sum of the amounts determined pursuant to Paragraph 5.01.A. below:

A. Work shall consist of attached copy of bid package listing bid items, unit prices with totals and all other incidental work.

Total Contract Amount:

Sixty-seven thousand, ninety dollars and 75 cents.

Contractor and Owner acknowledge that estimated quantities are not guaranteed, and are solely for the purpose of comparison of Bids, and final payment for all Work will be based on a Lump Sum amount, or in the case of Unit Prices; the Unit Price bid multiplied by the actual quantities completed, determined as provided in the Contract Documents.

ARTICLE 6 - PAYMENT PROCEDURE

6.01 Submittal and Processing of Payment

A. Upon completion, contractor shall submit Application for Payment. Owner shall review and approve Application for Payment

Payment is due within 21 days after approval of contractor's application for payment

Article 7- INTEREST

7.01 All moneys not paid when due shall bear interest at the maximum legal rate.

ARTICLE 8 – CONTRACTOR'S REPRESENTATIONS

8.01 In order to induce Owner to enter into this Agreement, Contractor makes the following representations:

A. Contractor has examined and carefully studied the Contract Documents and the other related data identified in the Bidding Documents.

B. Contractor has visited the Site and become familiar with and is satisfied as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.

C. Contractor is familiar with and is satisfied as to all federal, state, and local Laws and Regulations that may affect cost, progress, and performance of the Work.

D. Contractor has carefully studied all: (1) reports of explorations and tests of subsurface conditions at or contiguous to the Site and all drawings of physical conditions in or relating to existing surface or subsurface structures at or contiguous to the Site (except Underground Facilities) which have been identified and (2) reports and drawings of a Hazardous Environmental Condition, if any, at the Site which has been identified.

E. Contractor is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Contract Documents.

H. Contractor has correlated the information known to Contractor, information and observations obtained from visits to the Site, reports and drawings identified in the Contract Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Contract Documents.

I. Contractor has given Owner written notice of all conflicts, errors, ambiguities, or discrepancies that Contractor has discovered in the Contract Documents, and the written resolution thereof by Owner is acceptable to Contractor.

J. The Contract Documents are generally enough to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

K. Contractor shall procure and maintain at his own expense such insurance as set forth below covering claims for injuries to persons or damages to property which may arise out of execution of the project. Certificates of insurance will be provided to the Owner and contain a provision that coverages will not be cancelled prior to a fifteen (15) day written notice given to the Owner.

1. **Commercial General Liability,** Insurance shall have a limit of liability not less than $1,000,000 each occurrence and 2,000,000 Annual Aggregate.
2. **Automobile Liability,** Insurance shall have limits of $1,000,000 each accident.
3. **Workmen's Compensation and Employers Liability,** Insurance shall have limits of $500.000 each accident, $500,000 for bodily injury by accident, and $500,000 each employee for injury by disease.

ARTICLE 9 – CONTRACT DOCUMENTS

9.01 Contents

A. The Contract Documents consist of the following:

1. This Agreement (1 to 4, inclusive).
2. Performance Bond (if required).
3. Payment Bond (if required).
4. Certificate of Insurance
5. Specifications (if provided)
6. Drawings (if needed)
7. Addenda (if needed)
8. Exhibits to this Agreement (enumerated as follows):
   a. Contractor's Bid
   b. Documentation submitted by Contractor prior to Signing of this Agreement
9. The following which may be delivered or issued on or after the Effective Date of the Agreement and are not attached hereto:
   a. Notice to Proceed.
   b. Work Change Directives.
   c. Change Order(s).

B. There are no Contract Documents other than those listed above in this Article 9.

D. The Contract Documents may only be amended, modified, or supplemented as agreed upon by both parties.

ARTICLE 10 - MISCELLANEOUS

10.01 Terms

A. Terms used in this Agreement will have the meanings stated in the General Conditions and the Supplementary Conditions of the 2015 Edition of the KDOT Standard Specifications.

10.02 Assignment of Contract

A. No assignment by a party hereto of any rights under or interests in the Contract will be binding on another party hereto without the written consent of the party sought to be bound; and, specifically but without limitation, moneys that may become due and moneys that are due may not be assigned without such consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under the Contract Documents.

10.03 Successors and Assigns

A. Owner and Contractor each binds itself, its partners, successors, assigns, and legal representatives to the other party hereto, its partners, successors, assigns, and legal representatives in respect to all covenants, agreements, and obligations contained in the Contract Documents.

10.04 Severability

A. Any provision or part of the Contract Documents held to be void or unenforceable under any Law or Regulation shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon Owner and Contractor, who agree that the Contract Documents shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

IN WITNESS WHEREOF, Owner and Contractor have signed this Agreement in quadruplicate. Two counterparts each has been delivered to Contractor and one counterpart each has been delivered to the Owner and Engineer. All portions of the Contract Documents have been signed or identified by Owner and Contractor or on their behalf.

This Agreement will be effective on June 10, 2020.

OWNER:	CONTRACTOR:
City of Abilene, KS	T & M Concrete Construction, Co.
By:	By:
Title:	Title:
Attest:	Attest:
Title:	Title:
Address for giving notices:	Address for giving notices:
P.O. Box 519/419 N. Broadway	P.O. Box 105
Abilene, KS 67410	Junction City, KS 66441

CITY OF ABILENE

*Check Summary Register©

Batch: 060820PAY

	Name	Check Date	Check Amt	
002000	**Astra Bank checking**			
29763	ABILENE REFLECTOR-CHRONIC	6/8/2020	$988.06	MAY ADS & LEGALS
29764	ABILENE TERMITE & PEST CO	6/8/2020	$375.00	YEARLY RENEWAL TERMITE CONTRACT
29765	ACCENT WIRE-TIE	6/8/2020	$552.00	BALING WIRE
29766	ALCOHOLIC BEVERAGE CONTR	6/8/2020	$25.00	CMB TAX STAMP
29767	AMOS, MEGAN	6/8/2020	$33.75	SOFTBALL REFUND
29768	APAC, INC - SHEARS	6/8/2020	$1,009.58	HMA FOR STREET REPAIRS
29769	ASTRA BANK	6/8/2020	$120,714.03	PRINCIPAL & INTEREST SENSUS WATER M
29770	AUSTIN, ASHLEY	6/8/2020	$35.00	BASEBALL REFUND
29771	BLACKWELL & STRUBLE	6/8/2020	$500.00	REGALADO 19-0485 CAMERON 20-0004
29772	BOBCAT OF SALINA	6/8/2020	$65.84	HOSE FOR MINI EXCAVATOR
29773	BURT, LISA	6/8/2020	$35.00	SOFTBALL REFUND
29774	CFS INSPECTIONS	6/8/2020	$1,140.00	AERIAL LADDERT INPSECTION & ALL GRO
29775	CHRISTMAS DESIGNERS.COM	6/8/2020	$2,489.75	LITTLE IKE PARK CHRISTMAS DÉCOR
29776	COOPER CLEANING SERVICE	6/8/2020	$2,100.00	MAY 2020 CLEANING
29777	CULLIGAN OF SALINA	6/8/2020	$30.00	R.O. SYSTEM RENTAL 5/20-6/23/20
29778	CUROE, TERESA	6/8/2020	$10.00	WATER EXERCISE REFUND
29779	DAHLSTROM LAW OFFICE, LLC	6/8/2020	$250.00	VANNESS 20-0072
29780	DK CTY ADMINISTRATION	6/8/2020	$409.58	DIESEL
29781	DK CTY EMS	6/8/2020	$219.30	SHARONDA HILL CASE 20-0077
29782	DON'S TIRE & SUPPLY	6/8/2020	$152.59	NEW TIRE
29783	EAGLE TECHNOLOGY SOLUTIO	6/8/2020	$332.50	IT WORK ADMIN
29784	E-CONOLIGHT	6/8/2020	$959.94	NEW LED LIGHTS @ R. CENTER
29785	EGOV STRATEGIES, LLC	6/8/2020	$980.45	FEES FOR EGOV PAYMENTS MAY 2020
29786	FIRST AMERICAN TITLE CO.	6/8/2020	$300.00	SEARCH FEES - R. CORNELIUS & J. GRAVE
29787	FOLEY EQUIPMENT COMPANY	6/8/2020	$114.96	#08C MIRROR
29788	FOUR SEASONS INC	6/8/2020	$195.28	PUT A/C BACK ON PAD
29789	GEERING, LEAH	6/8/2020	$45.00	REFUND FOR SOFTBALL
29790	IMAGE QUEST	6/8/2020	$206.01	COPIES
29791	KANSAS GAS SERVICE	6/8/2020	$1,278.96	GAS SERVICE
29792	KANSAS ONE-CALL SYSTEM, IN	6/8/2020	$182.40	LOCATES
29793	LECKRON, BARBARA	6/8/2020	$10.00	DEEP WATER EXERCISE REFUND
29794	LINDER ELECTRIC	6/8/2020	$822.81	12 EMERGENCY/SECURITY LIGHTS FOR W
29795	LINK MEDIA OUTDOOR	6/8/2020	$2,005.00	MONTHLY BILLBOARD RENT (6 BOARDS)
29796	LUMBER HOUSE TRUE VALUE	6/8/2020	$185.00	CABLE TIES
29797	MCKEE POOLS, INC	6/8/2020	$3,138.00	PAINT FOUNTAIN @ ROSE GARDEN
29798	MEMORIAL HOSPITAL	6/8/2020	$456.91	SHARONDA HILL CASE 20-0077
29799	NATIONAL LEAGUE OF CITIES	6/8/2020	$1,172.00	MEMBER DUES 2020
29800	NEW BOSTON CREATIVE GROU	6/8/2020	$63.75	YEARLY WEBSITE REGISTRATION FEE + T
29801	NEX-TECH RURAL TELEPHONE	6/8/2020	$2,925.97	PHONE SERVICE
29802	OLSSON	6/8/2020	$8,390.93	WATER MODEL, 8TH ST. SEWER/WATER E
29803	OPTIV SECURITY INC.	6/8/2020	$101.68	KCJIS TOKENS
29804	PACE ANALYTICAL SERVICES	6/8/2020	$55.60	POND SAMPLES
29805	PRAIRIE FIRE COFFEE	6/8/2020	$46.90	COFFEE
29806	QUADIENT FINANCE USA, INC	6/8/2020	$856.30	POSTAGE
29807	R E PEDROTTI CO, INC	6/8/2020	$12,063.00	SCADA CONTROL REPAIR & PARTS
29808	REYER, KARYSA	6/8/2020	$40.00	REFUND SOCCER
29809	ROASTER JOES, INC	6/8/2020	$246.14	COFFEE
29810	ROBSON OIL CO, INC	6/8/2020	$4,048.57	3/1 15W40 & 5/1 MWS ATF
29811	RYAN & MULLIN, PA	6/8/2020	$2,916.67	CITY PROSECUTOR JUNE 2020
29812	SALINA SUPPLY CO	6/8/2020	$96.27	SEWERLINE REPAIR SADDLES
29813	SCHERBERGER, CHRISTINA	6/8/2020	$60.00	REFUND TENNIS LESSONS
29814	SECURE SHRED OF N.C.K.	6/8/2020	$100.00	MAY SERVICE
29815	SHERWIN WILLIAMS	6/8/2020	$243.20	TRAFFIC PAINT
29816	SMART INSURANCE	6/8/2020	$3,282.00	GENERAL LIABILITY AUDIT

CITY OF ABILENE

*Check Summary Register©

Batch: 060820PAY

	Name	Check Date	Check Amt	
29817	SUPERIOR SANITATION SERVIC	6/8/2020	$410.00	JUNE TRASH SERVICE @ CVB, RECYCLE &
29818	THORNTON, KATE	6/8/2020	$60.00	SWIM LESSON REFUND X 2
29819	US BANK EQUIPMENT FINANCE	6/8/2020	$197.73	COPIER LEASE
29820	VAN DIEST CHEMICAL CO	6/8/2020	$775.65	WEED CONTROL CHEMICALS
29821	WILLIAMS, BILL	6/8/2020	$690.00	NUISANCE ABATEMENT @ 1202 JOHN'S AV
		Total Checks	$181,190.06	

FILTER: (([Act Year]='2020' and [period] in (6))) and (Source in ('060820PAY'))

City of Abilene
Payroll Expenditures Report
05/29/2020 PR #11

PAYROLL CODE		TOTALS		
	NET SALARIES	$ 78,965.96		
051 & 501	OASDI - CITY/EMPLOYEE	$ 13,893.76		
049 & 502	MEDICARE - CITY/EMPLOYEE	$ 3,249.34		
001	FEDERAL WITHHOLDING - EMPLOYEE	$ 9,729.27		
503	KPERS - CITY	$ 6,280.76		
056, 057, 059	KPERS EMPLOYEE	$ 3,921.38	**$**	**10,202.14**
505	KPERS RETIREE/EMPLOYER	$ -		
153	KPERS GROUP LIFE - EMPLOYEE	$ -		
504	KPF - CITY	$ 9,006.01		
61	KPF EMPLOYEE	$ 2,936.27	**$**	**11,942.28**
155	KPF GROUP LIFE- EMPLOYEE	$ -		
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	$ 4,850.50		
120	AFLAC After Tax D&L - EMPLOYEE	$ -		
170	AFLAC Before Tax INSURANCE - EMPLOYEE	$ -		
102	VISION CARE DIRECT - EMPLOYEE	$ -		
104	VSP VISION PLANS - EMPLOYEE	$ -		
140	HEALTH INSURANCE - EMPLOYEE	$ -		
510	HEALTH INSURANCE - CITY	$ -	**$**	**-**
103	HEALTH SAVINGS ACCOUNT - EMPLOYEE	$ -		
506	HEALTH SAVINGS ACCOUNT - CITY	$ -		
111 & 520	IMPACT SPORTS & FITNESS- CITY/EMPLOYEE	$ -		
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	$ -		
121	POLICE & FIREMENS INS. - EMPLOYEE	$ -		
211	GARNISHMENT - EMPLOYEE	$ 193.12		
	TOTAL PAYROLL EXPENDITURES	**$ 135,904.06**		