Notice of Study Session

ABILENE PUBLIC LIBRARY

209 NW FOURTH STREET

June 21, 2021 - 4:00 pm

VIEW THIS CITY COMMISSION STUDY SESSION VIRTUALLY AT

www.abilenecityhall.com/watchlive

PURPOSE

The City Commission's study sessions are for the purpose of providing the commission the opportunity to study items in more detail.

OPEN FORUM

This is an opportunity to bring up items to be informally addressed. The Mayor may impose a time limit on open forum.

STUDY ITEMS

1. 2020 Audit
2. Abilene Bond Rating Comparison
3. 2022 Budget – Tax Levy Funds
4. Discussion - HB 2137 pertaining to the sale of alcoholic beverages

☆☆☆☆☆

Dwight D. Eisenhower Municipal Building
419 N. Broadway Street, PO Box 519
Abilene, KS 67410

(785) 263-2550
www.abilenecityhall.com

VARNEY
& ASSOCIATES, CPAs, LLC

June 14, 2021

City of Abilene, Kansas
PO Box 519
Abilene, KS 67410

We have audited the financial statement of City of Abilene, Kansas (the City) as of and for the year ended December 31, 2020, and have issued our report thereon dated June 14, 2021. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit
As communicated in our engagement letter dated June 17, 2020, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statement that has been prepared by management with your oversight is presented fairly, in all material respects, in accordance with the regulatory basis of accounting prescribed by the State of Kansas in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). Our audit of the financial statement does not relieve you or management of your respective responsibilities.

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

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

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

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

Qualitative Aspects of the Entity's Significant Accounting Practices
Significant Accounting Policies
Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statement. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Qualitative Aspects of the Entity's Significant Accounting Practices (Continued)

Significant Accounting Estimates

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

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

Financial Statement Disclosures

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

Identified or Suspected Fraud

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

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statement as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

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

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in a separate letter dated the same as this letter.

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

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

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

CITY OF ABILENE, KANSAS

FINANCIAL STATEMENT

WITH INDEPENDENT AUDITOR'S REPORT

AND

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

December 31, 2020

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

CITY OF ABILENE, KANSAS
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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, 2020, 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.

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, 2020, 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, 2020, 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 2019 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 2020 financial statement, upon which we rendered an unmodified opinion dated May 18, 2020. The 2019 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 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 comparative information is fairly stated in all material respects in relation to the 2019 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, 2020

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	$ 1,736,276	$ -	$ 4,867,293	$ 4,782,938	$ 1,820,631	$ 129,013	$ 1,949,644
Special Purpose Funds							
Airport Fund	67,804	-	324,749	82,971	309,582	6,734	316,316
Fire Apparatus Fund	18,342	-	109,929	121,152	7,119	-	7,119
Special Park and Recreation Fund	48,229	-	11,347	909	58,667	-	58,667
Special Alcohol and Drug Fund	7,454	-	10,037	7,454	10,037	-	10,037
Library Fund	-	-	513,454	513,454	-	-	-
Tourism and Convention Fund	42,788	-	183,249	175,850	50,187	25,288	75,475
Special Highway Fund	248,909	-	299,855	291,568	257,196	11,009	268,205
Recreation Commission Fund	463,146	-	465,416	349,424	579,138	7,406	586,544
Capital Improvement Fund	367,345	-	27,209	31,842	362,712	16,994	379,706
Equipment Reserve Fund	311,592	-	383,026	362,252	332,366	-	332,366
Community Center Fund	114,186	-	9	46,699	67,496	-	67,496
Library/Pool Renovation Fund	79,962	-	-	696	79,266	-	79,266
Sales Tax Street Fund	523,671	-	359,058	159,873	722,856	28,316	751,172
CID Sales Tax Fund	2,351	-	183,583	179,911	6,023	2,682	8,705
2019 Bond 8th Street Project	1,479,091	-	128	1,240,620	238,599	-	238,599
Special Law Enforcement	-	-	6,863	946	5,917	-	5,917
Bond and Interest	278,346	-	656,108	713,007	221,447	-	221,447
Business Funds							
Water Utility Fund	993,188	-	1,718,556	1,694,078	1,017,666	46,351	1,064,017
Sewer Utility Fund	592,161	-	1,417,140	1,219,275	790,026	53,414	843,440
Equipment Reserve - Water Fund	3,199	-	-	-	3,199	-	3,199

(continued)

STATEMENT 1

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

CITY OF ABILENE, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2020

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	$ 432,764	$ -	$ 34	$ 97,658	$ 335,140	$ -	$ 335,140
Recycling Fund	157,589	-	121,539	106,415	172,713	11,785	184,498
Storm Drain Fund	571,050	-	67,496	26,225	612,321	368	612,689
Related Municipal Entities							
Public Building Commission	149,779	-	1,223,005	1,223,005	149,779	-	149,779
Total Reporting Entity (Excluding Agency Funds)	$ 8,689,222	$ -	$ 12,949,083	$ 13,428,222	$ 8,210,083	$ 339,360	$ 8,549,443

Composition of Cash	
Checking and Money Market Accounts	$ 4,357,733
Certificates of Deposit	4,089,449
Total Related Municipal Entities	149,779
Total Cash	$ 8,596,961
Agency Funds Per Schedule 3	(47,518)
Total Reporting Entity (Excluding Agency Funds)	$ 8,549,443

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.

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, 2020, the City's carrying amount of the deposits was $8,596,961 and the bank balance was $8,777,969. The bank balance was held by three banks, resulting in a concentration of credit risk. Of the bank balance, $4,397,251 was covered by federal depository insurance, and the balance of $4,380,718 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.

Note 4: Defined Benefit Pension Plan (Continued)

Plan Description (Continued)

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 8.61% for KPERS and 21.93% for KP&F for the fiscal year ended December 31, 2020. Contributions to the pension plan from the City were $160,895 for KPERS and $253,031 for KP&F for the year ended December 31, 2020.

Net Pension Liability. At December 31, 2020, the City's proportionate share of the collective net pension liability reported by KPERS was $1,516,167 and $2,575,715 for KP&F. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020, one retiree participated in this plan and the City paid $3,823. 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	$ 1,465,241	$ 1,703,662
Water Treatment Plan Improvements	470,477	910,578
Sewer Improvements	14,844	408,908
Total	$ 1,950,562	$ 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	355,000
Recycling Fund	Equipment Reserve	KSA 12-1, 117	20,000
Airport Fund	Equipment Reserve	KSA 12-1, 117	1,000
Recycling Fund	General Fund	KSA 12-825d	4,700
Storm Drainage Fund	General Fund	KSA 12-825d	3,000
			$ 408,700

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

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	2020 Interest Paid
General Obligation Bonds									
2011 Series A	2.875%	3/25/2011	$ 2,200,000	9/1/2021	$ 495,000	$ -	$ 245,000	$ 250,000	$ 14,238
2013 Series A	1.600%	2/27/2013	1,570,000	9/1/2023	190,000	-	45,000	145,000	3,155
2015 Series A	2.083%	8/13/2015	245,000	9/1/2025	150,000	-	25,000	125,000	3,125
2017 Series B	3.500%	6/12/2017	4,290,000	9/1/2040	3,895,000	-	205,000	3,690,000	134,550
2019 Series A	2.610%	6/24/2019	2,725,000	9/1/2039	2,725,000	-	-	2,725,000	112,270
2019 Series B	1.570%	12/9/2019	3,945,000	3/1/2028	3,945,000	-	245,000	3,700,000	98,655
Total General Obligation Bonds					$ 11,400,000	$ -	$ 765,000	$ 10,635,000	$ 365,993
PBC Bonds									
Public Building Commission 2017 Series A	3.000%	12/14/2017	$ 17,405,000	12/1/2035	$ 17,250,000	$ -	$ 180,000	$ 17,070,000	$ 493,005
Lease Purchase									
Road Grader	3.200%	1/7/2015	$ 160,300	1/1/2021	$ 50,401	$ -	$ 24,798	$ 25,603	$ 1,426
Cameras	3.300%	3/1/2018	45,700	3/15/2020	15,646	-	15,646	-	505
Dump Truck	3.000%	5/1/2018	91,899	5/1/2022	56,783	-	18,363	38,420	1,727
Street Sweeper	3.800%	9/6/2018	144,824	10/1/2025	126,974	-	19,147	107,827	4,830
Fire Truck	3.950%	10/16/2018	433,212	2/1/2026	433,212	-	50,354	382,858	22,643
Water Meter	3.950%	12/19/2018	740,010	6/1/2025	632,937	-	95,088	537,849	25,405
Total Lease Purchase					$ 1,315,953	$ -	$ 223,396	$ 1,092,557	$ 56,536
Total Contractual Indebtness					$ 29,965,953	$ -	$ 1,168,396	$ 28,797,557	$ 915,534

Note 8: Long-Term Debt (Continued)

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

Principal	2021	2022	2023	2024	2025	2026-2030	2031-2035	2036-2040	Total
General Obligation Bonds									
2011 Series A	$ 250,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000
2013 Series A	45,000	50,000	50,000	-	-	-	-	-	145,000
2015 Series A	25,000	25,000	25,000	25,000	25,000	-	-	-	125,000
2017 Series B	205,000	210,000	225,000	225,000	200,000	985,000	740,000	900,000	3,690,000
2019 Series A	-	110,000	115,000	125,000	130,000	695,000	805,000	745,000	2,725,000
2019 Series B	400,000	415,000	435,000	450,000	470,000	1,530,000	-	-	3,700,000
Total General Obligation Bonds	$ 925,000	$ 810,000	$ 850,000	$ 825,000	$ 825,000	$ 3,210,000	$ 1,545,000	$ 1,645,000	$ 10,635,000
Revenue Bonds									
Public Building Commission 2017 Series A	$ 185,000	$ 980,000	$ 1,020,000	$ 965,000	$ 1,010,000	$ 5,850,000	$ 7,060,000	$ -	$ 17,070,000
Lease Purchase									
Road Grader	$ 25,603	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,603
Cameras	-	-	-	-	-	-	-	-	-
Dump Truck	18,922	19,498	-	-	-	-	-	-	38,420
Street Sweeper	19,939	20,696	21,483	22,294	23,415	-	-	-	107,827
Fire Truck	57,744	60,044	62,436	64,924	67,510	70,200	-	-	382,858
Water Meter	99,196	103,168	107,300	111,572	116,613	-	-	-	537,849
Total Lease Purchase	$ 221,404	$ 203,406	$ 191,219	$ 198,790	$ 207,538	$ 70,200	$ -	$ -	$ 1,092,557
Total Contractual Indebtedness	$ 1,331,404	$ 1,993,406	$ 2,061,219	$ 1,988,790	$ 2,042,538	$ 9,130,200	$ 8,605,000	$ 1,645,000	$ 28,797,557

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 8: Long-Term Debt (Continued)

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

Interest	2021	2022	2023	2024	2025	2026-2030	2031-2035	2036-2040	Total
General Obligation Bonds									
2011 Series A	$ 7,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,500
2013 Series A	2,547	1,850	950	-	-	-	-	-	5,347
2015 Series A	2,713	2,238	1,725	1,188	613	-	-	-	8,477
2017 Series B	128,400	122,250	115,950	109,200	102,450	419,250	271,400	110,800	1,379,700
2019 Series A	99,550	99,550	94,050	88,300	82,050	313,950	185,550	56,700	1,019,700
2019 Series B	130,725	114,425	97,425	79,725	61,325	70,212	-	-	553,837
Total General Obligation Bonds	$ 371,435	$ 340,313	$ 310,100	$ 278,413	$ 246,438	$ 803,412	$ 456,950	$ 167,500	$ 2,974,561
Revenue Bonds									
PBC Bond - Series 2017	$ 680,494	$ 674,944	$ 635,744	$ 594,944	$ 546,694	$ 1,935,220	$ 678,601	$ -	$ 5,746,641
Lease Purchase									
Road Grader	$ 621	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 621
Cameras	-	-	-	-	-	-	-	-	-
Dump Truck	1,169	593	-	-	-	-	-	-	1,762
Street Sweeper	4,087	3,330	2,543	1,731	880	-	-	-	12,571
Fire Truck	15,253	12,953	10,560	8,073	5,486	2,797	-	-	55,122
Water Meter	21,518	17,546	13,414	9,142	4,648	-	-	-	66,268
Total Lease Purchases	$ 42,648	$ 34,422	$ 26,517	$ 18,946	$ 11,014	$ 2,797	$ -	$ -	$ 136,344
Total Interest	$ 1,094,577	$ 1,049,679	$ 972,361	$ 892,303	$ 804,146	$ 2,741,429	$ 1,135,551	$ 167,500	$ 8,857,546

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, 2020.

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, 2020. Changes in claims liability for 2020 were as follows:

		2020
Beginning Balance	$	276,678
Additions		651,161
Payments		657,563
Ending Balance	$	270,276

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, 2020 was $129,837.

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, 2020 was $620,013.

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.

Note 14: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020.

Note 15: CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The City received CRF in the amount of $264,290 during 2020. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

SCHEDULE 1

CITY OF ABILENE, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020

Fund	Certified Budget	Adjustment for Budget Credits/ Adjustments	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 6,255,598	$ -	$ 6,255,598	$ 4,782,938	$ (1,472,660)
Special Revenue Funds					
Airport Fund	116,400	-	116,400	82,971	(33,429)
Fire Apparatus Fund	131,152	-	131,152	121,152	(10,000)
Special Park and Recreation Fund	47,413	-	47,413	909	(46,504)
Special Alcohol and Drug Fund	21,316	-	21,316	7,454	(13,862)
Library Fund	533,035	-	533,035	513,454	(19,581)
Tourism and Convention Fund	258,101	-	258,101	175,850	(82,251)
Special Highway Fund	478,874	-	478,874	291,568	(187,306)
Recreation Commission Fund	842,514	-	842,514	349,424	(493,090)
Capital Improvement Fund	442,993	-	442,993	31,842	(411,151)
Community Center Fund	124,931	-	124,931	46,699	(78,232)
Library/Pool Renovation Fund	28,368	-	28,368	696	(27,672)
Sales Tax Street Fund	766,975	-	766,975	159,873	(607,102)
Bond and Interest	747,036	-	747,036	713,007	(34,029)
Business Funds					
Water Utility Fund	2,463,945	-	2,463,945	1,694,078	(769,867)
Sewer Utility Fund	1,868,392	-	1,868,392	1,219,275	(649,117)
Recycling Fund	243,248	-	243,248	106,415	(136,833)
Storm Water	650,897	-	650,897	26,225	(624,672)
	$ 16,021,188	$ -	$ 16,021,188	$ 10,323,830	$ (5,697,358)

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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
GENERAL FUND	**Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	$ 1,745,254	$ 1,760,825	$ 1,841,416	$ (80,591)
Delinquent Tax	32,804	28,425	10,000	18,425
Motor Vehicle Tax	197,772	210,000	179,957	30,043
Intergovernmental Revenue				
Local Sales Tax	1,269,115	1,381,894	1,350,000	31,894
Franchise Tax	758,130	752,890	782,000	(29,110)
KLINK - Highway Maintenance	41,028	51,285	45,000	6,285
Liquor Control Tax	14,143	10,037	-	10,037
Grants	-	369,286	-	369,286
Licenses and Fees	211,703	203,451	200,000	3,451
Miscellaneous	195,917	91,500	-	91,500
Transfers In	-	7,700	7,700	-
Total Receipts	$ 4,465,866	$ 4,867,293	$ 4,416,073	$ 451,220

CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND (CONTINUED)
For the Year Ended December 31, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
GENERAL FUND	**Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Departmental Expenditures				
Administrative				
Salaries and Benefits	$ 373,117	$ 296,356	$ 307,677	$ (11,321)
Contractual Services	90,701	58,493	52,500	5,993
Services and Supplies	276,532	619,563	218,539	401,024
Capital Outlay	1,312	121	40,000	(39,879)
Transfer to CVB	-	-	25,000	(25,000)
Total	$ 741,662	$ 974,533	$ 643,716	$ 330,817
Police				
Salaries and Benefits	$ 1,043,702	$ 1,060,736	$ 1,171,516	$ (110,780)
Services and Supplies	147,500	156,125	176,000	(19,875)
Capital Outlay	4,956	9,309	-	9,309
Total	$ 1,196,158	$ 1,226,170	$ 1,347,516	$ (121,346)
Fire				
Salaries and Benefits	$ 709,533	$ 729,827	$ 811,834	$ (82,007)
Services and Supplies	108,059	76,293	108,325	(32,032)
Capital Outlay	1,002	20,966	23,000	(2,034)
Total	$ 818,594	$ 827,086	$ 943,159	$ (116,073)
Streets and Alley				
Salaries and Benefits	$ 271,242	$ 247,496	$ 293,781	$ (46,285)
Services and Supplies	350,200	318,853	353,000	(34,147)
Total	$ 621,442	$ 566,349	$ 646,781	$ (80,432)
Bindweed and Flood Maintenance				
Salaries and Benefits	$ 106,042	$ 77,093	$ 117,339	$ (40,246)
Services and Supplies	20,225	29,905	44,400	(14,495)
Total	$ 126,267	$ 106,998	$ 161,739	$ (54,741)
Parks and Recreation				
Salaries and Benefits	$ 200,976	$ 200,357	$ 228,451	$ (28,094)
Services and Supplies	72,089	75,799	96,850	(21,051)
Capital Outlay	5,210	6,412	15,000	(8,588)
Total	$ 278,275	$ 282,568	$ 340,301	$ (57,733)
Pool				
Services and Supplies	$ 17,282	$ 12,500	$ 18,500	$ (6,000)

CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND (CONTINUED)
For the Year Ended December 31, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
GENERAL FUND	**Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Departmental Expenditures				
Community Development				
Salaries and Benefits	$ 13,559	$ 56,333	$ 136,326	$ (79,993)
Services and Supplies	26,661	14,713	-	14,713
Total	$ 40,220	$ 71,046	$ 136,326	$ (65,280)
Inspection				
Salaries and Benefits	$ 60,971	$ 71,454	$ 77,725	$ (6,271)
Contractual Services	-	6,000	30,000	(24,000)
Services and Supplies	71,918	30,731	32,900	(2,169)
Capital outlay	-	-	25,000	(25,000)
Total	$ 132,889	$ 108,185	$ 165,625	$ (57,440)
Municipal Court				
Salaries and Benefits	$ 78,886	$ 74,207	$ 98,532	$ (24,325)
Contractual Services	59,404	43,500	60,000	(16,500)
Services and Supplies	45,869	28,942	62,275	(33,333)
Total	$ 184,159	$ 146,649	$ 220,807	$ (74,158)
Senior Center and Transportation				
Salaries and Benefits	$ 40,720	$ 3,896	$ 5,398	$ (1,502)
Contractual Services	10,832	10,082	7,500	2,582
Capital Outlay	506	50	-	50
Services and Supplies	30,229	17,646	19,950	(2,304)
Total	$ 82,287	$ 31,674	$ 32,848	$ (1,174)
Civic Center				
Services and Supplies	$ 35,271	$ 37,128	$ 48,500	$ (11,372)
Capital Outlay	15,443	12,052	-	12,052
Total	$ 50,714	$ 49,180	$ 48,500	$ 680
Land Bank				
Services and Supplies	$ 2,000	$ -	$ 25,000	$ (25,000)
Other Expenditures				
Transfers To Other Funds	$ 415,000	$ 380,000	$ 380,000	$ -
Fund Balance Reserve	-	-	1,144,780	(1,144,780)
Total	$ 415,000	$ 380,000	$ 1,524,780	$ (1,144,780)
Total Expenditures	$ 4,706,949	$ 4,782,938	$ 6,255,598	$ (1,472,660)
Receipts Over (Under) Expenditures	$ (241,083)	$ 84,355		
Unencumbered Cash, January 1	1,977,359	1,736,276		
Unencumbered Cash, December 30	$ 1,736,276	$ 1,820,631		

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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	$ 15,182	$ 10,453	$ 10,884	$ (431)
Delinquent Tax	826	470	-	470
Motor Vehicle Tax	2,988	1,844	1,567	277
Intergovernmental Revenue				
Grants - FAA	-	75,851	-	75,851
Other Receipts				
Contract Payments	20,952	9,912	-	9,912
Reimbursed Expenses	-	225,941	-	225,941
Refunds Received	109	271	-	271
Interest Income	19	7	-	7
Total Receipts	$ 40,076	$ 324,749	$ 12,451	$ 312,298
Expenditures				
Contractual Services	$ 4,505	$ 5,662	$ 9,000	$ (3,338)
Services and Supplies	37,902	33,745	31,400	2,345
Capital Outlay	45,895	42,564	50,000	(7,436)
Transfers Out	1,000	1,000	1,000	-
Airport Reserve Balance	-	-	25,000	(25,000)
Total Expenditures	$ 89,302	$ 82,971	$ 116,400	$ (33,429)
Receipts Over (Under) Expenditures	$ (49,226)	$ 241,778		
Unencumbered Cash, January 1	117,030	67,804		
Unencumbered Cash, December 31	$ 67,804	$ 309,582		

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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Property Tax	$ 87,394	$ 99,837	$ 104,524	$ (4,687)
Delinquent Tax	1,098	1,105	-	1,105
Motor Vehicle Tax	4,302	8,986	9,031	(45)
Interest Income	6	1	-	1
Total Receipts	$ 92,800	$ 109,929	$ 113,555	$ (3,626)
Expenditures				
Capital Outlay	$ 89,787	$ 121,152	$ 121,152	$ -
Fire Apparatus Reserve Balance	-	-	10,000	(10,000)
Total Expenditures	$ 89,787	$ 121,152	$ 131,152	$ (10,000)
Receipts Over (Under) Expenditures	$ 3,013	$ (11,223)		
Unencumbered Cash, January 1	15,329	18,342		
Unencumbered Cash, December 31	$ 18,342	$ 7,119		

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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
	Actual	**Actual**	**Budget**	**Variance Over (Under)**
Receipts				
Alcohol Tax	$ 14,786	$ 10,037	$ 14,000	$ (3,963)
Interest Income	10	4	-	4
Gifts and Donations	18,425	1,306	-	1,306
Total Receipts	$ 33,221	$ 11,347	$ 14,000	$ (2,653)
Expenditures				
Capital Outlay	$ 40,155	$ 909	$ 47,413	$ (46,504)
Receipts Over (Under) Expenditures	$ (6,934)	$ 10,438		
Unencumbered Cash, January 1	55,163	48,229		
Unencumbered Cash, December 31	$ 48,229	$ 58,667		

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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
	Actual	**Actual**	**Budget**	**Variance Over (Under)**
Receipts				
Alcohol Tax	$ 14,143	$ 10,037	$ 14,000	$ (3,963)
Interest Income	5	-	-	-
Total Receipts	$ 14,148	$ 10,037	$ 14,000	$ (3,963)
Expenditures				
Awards and Contributions	$ 54,000	$ 7,454	$ 21,316	$ (13,862)
Receipts Over (Under) Expenditures	$ (39,852)	$ 2,583		
Unencumbered Cash, January 1	47,306	7,454		
Unencumbered Cash, December 31	$ 7,454	$ 10,037		

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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Property Tax	$ 434,947	$ 455,037	$ 475,959	$ (20,922)
Delinquent Tax	7,882	6,659	-	6,659
Motor Vehicle Tax	46,943	51,758	44,856	6,902
Non Tax Revenue	150	-	4,720	(4,720)
Grants	-	-	7,500	(7,500)
Total Receipts	$ 489,922	$ 513,454	$ 533,035	$ (19,581)
Expenditures				
Appropriation to Library	$ 489,922	$ 513,454	$ 533,035	$ (19,581)
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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
	Actual	**Actual**	**Budget**	**Variance Over (Under)**
Receipts				
Transient Guest Tax	$ 192,312	$ 137,771	$ 175,000	$ (37,229)
Charges for Services	13,193	7,772	9,000	(1,228)
Interest Income	10	5	10	(5)
Reimbursed Expenses	-	7,535	14,000	(6,465)
Refunds Received	65	4,126	-	4,126
Miscellaneous Revenue	4,303	1,040	6,000	(4,960)
Transfer from General	25,000	25,000	25,000	-
Total Receipts	$ 234,883	$ 183,249	$ 229,010	$ (45,761)
Expenditures				
Salaries and Benefits	$ 138,659	$ 94,248	$ 146,096	$ (51,848)
Services and Supplies	104,434	81,602	80,250	1,352
Capital Outlay	-	-	10,000	(10,000)
Fund Balance Reserve	-	-	21,755	(21,755)
Total Expenditures	$ 243,093	$ 175,850	$ 258,101	$ (82,251)
Receipts Over (Under) Expenditures	$ (8,210)	$ 7,399		
Unencumbered Cash, January 1	50,998	42,788		
Unencumbered Cash, December 31	$ 42,788	$ 50,187		

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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Fuel Tax	$ 173,627	$ 162,673	$ 174,000	$ (11,327)
KDOT Funds	70,116	128,717	70,000	58,717
Interest Income	2,962	4,236	1,000	3,236
Reimbursed Expenses	-	4,229	-	4,229
Total Receipts	$ 246,705	$ 299,855	$ 245,000	$ 54,855
Expenditures				
Services and Supplies	$ 46,952	$ 42,885	$ 48,000	$ (5,115)
Contractual Services	81,115	86,778	100,000	(13,222)
Capital Outlay	13,207	161,905	-	161,905
Fund Balance Reserve	-	-	330,874	(330,874)
Total Expenditures	$ 141,274	$ 291,568	$ 478,874	$ (187,306)
Receipts Over (Under) Expenditures	$ 105,431	$ 8,287		
Unencumbered Cash, January 1	143,478	248,909		
Unencumbered Cash, December 31	$ 248,909	$ 257,196		

See Independent Auditor's Report.

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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Contract Payments	$ 324,260	$ 338,245	$ 343,022	$ (4,777)
Fees	203,417	106,968	205,100	(98,132)
Interest Income	86	42	75	(33)
Grants	-	17,450	15,000	2,450
Miscellaneous	-	2,711	-	2,711
Total Receipts	$ 527,763	$ 465,416	$ 563,197	$ (97,781)
Expenditures				
Administration	$ 183,811	$ 179,763	$ 211,752	$ (31,989)
Aquatics	75,801	64,930	83,000	(18,070)
Athletics	80,044	37,653	103,400	(65,747)
Community Education	26,520	16,248	33,400	(17,152)
Community Center	54,544	50,830	75,500	(24,670)
Special Projects	-	-	165,000	(165,000)
Capital Improvements	-	-	89,342	(89,342)
Employee Benefit	-	-	81,120	(81,120)
Total Expenditures	$ 420,720	$ 349,424	$ 842,514	$ (493,090)
Receipts Over (Under) Expenditures	$ 107,043	$ 115,992		
Unencumbered Cash, January 1	356,103	463,146		
Unencumbered Cash, December 31	$ 463,146	$ 579,138		

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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Tax	$ 396	$ 23,775	$ 24,900	$ (1,125)
Delinquent Tax	856	465	-	465
Motor Vehicle Tax	10,575	2,938	-	2,938
Interest Income	77	31	100	(69)
Total Receipts	$ 11,904	$ 27,209	$ 25,000	$ 2,209
Expenditures				
Capital Imprvmt Projects/Equip	$ 159,922	$ 31,842	$ -	$ 31,842
Fund Balance Reserve	-	-	442,993	(442,993)
Total Expenditures	$ 159,922	$ 31,842	$ 442,993	$ (411,151)
Receipts Over (Under) Expenditures	$ (148,018)	$ (4,633)		
Unencumbered Cash, January 1	465,916	367,345		
Unencumbered Cash, December 31	$ 317,898	$ 362,712		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
EQUIPMENT RESERVE FUND
For the Year Ended December 31, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020
Receipts		
Interest Income	$ 42	$ 26
Grants and contributions	-	7,000
Transfer from General	398,000	376,000
Total Receipts	$ 398,042	$ 383,026
Expenditures		
Capital Outlay	$ 238,420	$ 362,252
Receipts Over (Under) Expenditures	$ 159,622	$ 20,774
Unencumbered Cash, January 1	151,970	311,592
Unencumbered Cash, December 31	$ 311,592	$ 332,366

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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
	Actual	**Actual**	**Budget**	**Variance Over (Under)**
Receipts				
Interest Income	$ 22	$ 9	$ -	$ 9
Expenditures				
Capital Outlay	$ 10,735	$ 46,699	$ 124,931	$ (78,232)
Receipts Over (Under) Expenditures	$ (10,713)	$ (46,690)		
Unencumbered Cash, January 1	124,899	114,186		
Unencumbered Cash, December 31	$ 114,186	$ 67,496		

See Independent Auditor's Report.

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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
	Actual	**Actual**	**Budget**	**Variance Over (Under)**
Receipts				
Sales Tax Distribution	$ -	$ -	$ -	$ -
Expenditures				
Capital Outlay	$ 122,790	$ 696	$ -	$ 696
Fund Balance Reserve	-	-	28,368	(28,368)
Total Expenditures	$ 122,790	$ 696	$ 28,368	$ (27,672)
Receipts Over (Under) Expenditures	$ (122,790)	$ (696)		
Unencumbered Cash, January 1	202,752	79,962		
Unencumbered Cash, December 31	$ 79,962	$ 79,266		

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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Sales Tax	$ 330,973	$ 359,058	$ 325,000	$ 34,058
Interest Income	-	-	25	(25)
Total Receipts	$ 330,973	$ 359,058	$ 325,025	$ 34,033
Expenditures				
Capital Outlay	$ 290,227	$ 159,873	$ -	$ 159,873
Fund Balance Reserve	-	-	766,975	(766,975)
Total Expenditures	$ 290,227	$ 159,873	$ 766,975	$ (607,102)
Receipts Over (Under) Expenditures	$ 40,746	$ 199,185		
Unencumbered Cash, January 1	482,925	523,671		
Unencumbered Cash, December 31	$ 523,671	$ 722,856		

See Independent Auditor's Report.

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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020
Receipts		
Sales tax	$ 102,290	$ 183,583
Expenditures		
Services and Supplies	$ 100,176	$ 179,911
Receipts Over (Under) Expenditures	$ 2,114	$ 3,672
Unencumbered Cash, January 1	237	2,351
Unencumbered Cash, December 31	$ 2,351	$ 6,023

See Independent Auditor's Report.

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
2019 BOND 8TH STREET PROJECT FUND
For the Year Ended December 31, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020
Receipts		
Bond Proceeds	$ 1,703,662	$ -
Interest Income	49	128
Total Receipts	$ 1,703,711	$ 128
Expenditures		
Capital Outlay	$ 224,620	$ 1,240,620
Receipts Over (Under) Expenditures	$ 1,479,091	$ (1,240,492)
Unencumbered Cash, January 1	-	1,479,091
Unencumbered Cash, December 31	$ 1,479,091	$ 238,599

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
SPECIAL LAW ENFORCEMENT
For the Year Ended December 31, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020
Receipts		
Fines and fees	$ -	$ 6,863
Expenditures		
Services and supplies	$ -	$ 946
Receipts Over (Under) Expenditures	$ -	$ 5,917
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	$ -	$ 5,917

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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
	Actual	**Actual**	**Budget**	**Variance Over (Under)**
Receipts				
Ad Valorem Property Tax	$ 419,774	$ 477,354	$ 499,414	$ (22,060)
Delinquent Tax	9,503	7,255	-	7,255
Motor Vehicle Tax	48,899	49,607	43,294	6,313
Special Assessments	370,845	119,322	150,000	(30,678)
Interest Income	3,901	2,570	1,000	1,570
Total Receipts	$ 852,922	$ 656,108	$ 693,708	$ (37,600)
Expenditures				
Bond Principal and Interest	$ 619,593	$ 713,007	$ 685,036	$ 27,971
Cash reserve	-	-	62,000	(62,000)
Total Expenditures	$ 619,593	$ 713,007	$ 747,036	$ (34,029)
Receipts Over (Under) Expenditures	$ 233,329	$ (56,899)		
Unencumbered Cash, January 1	45,017	278,346		
Unencumbered Cash, December 31	$ 278,346	$ 221,447		

See Independent Auditor's Report.

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
WATER UTILITY FUND
For the Year Ended December 31, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 1,454,960	$ 1,653,287	$ 1,409,381	$ 243,906
Sales Tax	76	31	104	(73)
Fines and Penalties	11,642	10,762	11,923	(1,161)
Reimbursed Expenses	-	1,815	-	1,815
Interest Income	2,551	2,642	1,185	1,457
Antenna Fees	16,103	16,586	16,586	-
Miscellaneous Fees	30,252	33,433	10,617	22,816
Bond Proceeds	910,578	-	-	-
Total Receipts	$ 2,426,162	$ 1,718,556	$ 1,449,796	$ 268,760
Expenditures				
Wells Production and Water Treatment Plant				
Salaries and Benefits	$ 241,633	$ 276,119	$ 260,915	$ 15,204
Contractual Services	23,107	-	-	-
Services and Supplies	305,135	268,006	340,440	(72,434)
Water Distribution				
Salaries and Benefits	212,748	194,847	305,192	(110,345)
Services and Supplies	311,063	328,054	343,500	(15,446)
Commercial				
Salaries and Benefits	112,837	149,203	148,813	390
Contractual Services	49,736	6,717	20,000	(13,283)
Services and Supplies	91,283	135,331	90,000	45,331
Capital Outlay	883	121	2,500	(2,379)
Debt Service				
Principal Payments	45,000	-	-	-
Interest Payments	776	19,618	33,243	(13,625)
2019 Bond Expense	156,415	316,062	910,578	(594,516)
Fund Balance Reserve	-	-	8,764	(8,764)
Total Expenditures	$ 1,550,616	$ 1,694,078	$ 2,463,945	$ (769,867)
Receipts Over (Under) Expenditures	$ 875,546	$ 24,478		
Unencumbered Cash, January 1	117,642	993,188		
Unencumbered Cash, December 31	$ 993,188	$ 1,017,666		

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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 1,309,211	$ 1,406,220	$ 1,401,657	$ 4,563
Interest Income	1,681	1,914	916	998
Reimbursed Expenses	-	319	459	(140)
Debt Proceeds	408,908	-	-	-
Refunds	3,673	8,687	42	8,645
Total Receipts	$ 1,723,473	$ 1,417,140	$ 1,403,074	$ 14,066
Expenditures				
Collection				
Salaries and Benefits	$ 95,249	$ 106,049	$ 149,274	$ (43,225)
Services and Supplies	54,697	43,032	54,894	(11,862)
Capital Outlay	6,359	3,058	5,000	(1,942)
Wastewater Treatment Plant				
Salaries and Benefits	168,774	179,113	179,641	(528)
Services and Supplies	284,784	255,802	314,126	(58,324)
Commercial				
Salaries and Benefits	112,835	142,043	148,156	(6,113)
Contractual Services	49,736	6,717	9,400	(2,683)
Services and Supplies	79,502	104,815	65,287	39,528
Capital Outlay	68,573	24,601	2,500	22,101
Debt Service				
Principal Payments	433,073	245,000	447,147	(202,147)
Interest Payments	107,806	105,215	117,086	(11,871)
Commissions and Postage	11,570	3,830	-	3,830
2019 Bond Expense	-	-	323,108	(323,108)
Fund Balance Reserve	-	-	52,773	(52,773)
Total Expenditures	$ 1,472,958	$ 1,219,275	$ 1,868,392	$ (649,117)
Receipts Over (Under) Expenditures	$ 250,515	$ 197,865		
Unencumbered Cash, January 1	341,646	592,161		
Unencumbered Cash, December 31	$ 592,161	$ 790,026		

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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020
Receipts		
Interest Income	$ -	$ -
Expenditures		
Capital Outlay	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, January 1	3,199	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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020
Receipts		
Interest Income	$ 98	$ 34
Expenditures		
Capital outlay	$ 169,790	$ 97,658
Receipts Over (Under) Expenditures	$ (169,692)	$ (97,624)
Unencumbered Cash, January 1	602,456	432,764
Unencumbered Cash, December 31	$ 432,764	$ 335,140

See Independent Auditor's Report.

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
RECYCLING FUND
For the Year Ended December 31, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 99,728	$ 100,480	$ 94,000	$ 6,480
Interest Income	33	14	40	(26)
Refunds Received	96	270	-	270
Reimbursed expenses	4,050	11,009	-	11,009
Miscellaneous Income	18,061	9,766	15,000	(5,234)
Total Receipts	$ 121,968	$ 121,539	$ 109,040	$ 12,499
Expenditures				
Contractual Services	$ 74,000	$ 56,438	$ 75,000	$ (18,562)
Services and Supplies	21,295	25,277	29,220	(3,943)
Capital Outlay	45,049	-	-	-
Transfers out	7,000	24,700	14,200	10,500
Fund Reserve Balance	-	-	124,828	(124,828)
Total Expenditures	$ 147,344	$ 106,415	$ 243,248	$ (136,833)
Receipts Over (Under) Expenditures	$ (25,376)	$ 15,124		
Unencumbered Cash, January 1	182,965	157,589		
Unencumbered Cash, December 31	$ 157,589	$ 172,713		

See Independent Auditor's Report.

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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		
	Actual	**Actual**	**Budget**	**Variance Over (Under)**
Receipts				
Charges for services	$ 66,966	$ 67,448	$ 68,000	$ (552)
Interest Income	100	48	100	(52)
Total Receipts	$ 67,066	$ 67,496	$ 68,100	$ (604)
Expenditures				
Contractual Services	$ 10,670	$ 6,559	$ 50,000	$ (43,441)
Capital Outlay	18,043	16,666	550,000	(533,334)
Transfers out	-	3,000	3,000	-
Fund Reserve Balance	-	-	47,897	(47,897)
Total Expenditures	$ 28,713	$ 26,225	$ 650,897	$ (624,672)
Receipts Over (Under) Expenditures	$ 38,353	$ 41,271		
Unencumbered Cash, January 1	532,697	571,050		
Unencumbered Cash, December 31	$ 571,050	$ 612,321		

CITY OF ABILENE, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2020

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Municipal Court	$ 6,946	$ 3,705	$ 3,815	$ 6,836
Payroll Clearing Fund	783	701	-	1,484
Self Insurance Fund	39,198	-	-	39,198
Total Agency Funds	$ 46,927	$ 4,406	$ 3,815	$ 47,518

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, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020
Receipts		
Lease Payments	$ 757,154	$ 1,223,005
Expenditures		
2011 Bond Payment	$ 267,116	$ 1,377
2012 Bond Payment	490,038	1,221,628
Total Expenditures	$ 757,154	$ 1,223,005
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, January 1	149,779	149,779
Unencumbered Cash, December 31	$ 149,779	$ 149,779

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Bond Rating Overview Prepared For:

City of Abilene, Kansas

June 1, 2021

Dustin Avey, Managing Director
11635 Rosewood Street
Leawood, Kansas 66211
(913) 345-3375
dustin.avey@psc.com

Clayton Kelley, Vice President
11635 Rosewood Street
Leawood, Kansas 66211
(913) 345-3377
Clayton.kelley@psc.com

Table of Contents

Introduction

This Bond Rating Overview has been prepared for the City of Abilene to provide information that may be helpful in evaluating the City's financial condition and credit quality relative to other comparable cities. In preparing this overview, we have obtained information from Moody's Investors Service and Standard & Poor's Corporation. The information provided herein should allow the City to make a limited assessment on how it compares to other Kansas cities and to develop a general understanding of bond ratings.

We hope this information will be helpful to the City.

Definition of Bond Ratings

Moody's Aaa / S&P AAA

Bonds which are rated Aaa or AAA are judged to be of the best quality. They carry the smallest degree of investment risk and are generally referred to as "gilt edged." Interest payments are protected by a large or by an exceptionally stable margin and principal is secure. While the various protective elements are likely to change, such changes as can be visualized are most unlikely to impair the fundamentally strong position of such issues.

Moody's Aa / S&P AA

Bonds which are rated Aa or AA are judged to be of high quality by all standards. Together with the AAA group they comprise what are generally known as high-grade bonds. They are rated lower than the best bonds because margins of protection may not be as large as in Aaa or AAA securities or fluctuation of protective elements may be of greater amplitude or there may be other elements present which make the long-term risk appear somewhat larger than the AAA securities.

A

Bonds which are rated A possess many favorable investment attributes and are to be considered as upper medium grade obligations. Factors giving security to principal and interest are considered adequate, but elements may be present which suggest a susceptibility to impairment sometime in the future.

Moody's Baa / S&P BBB

Bonds which are rated Baa / BBB are considered as medium-grade obligations (i.e., they are neither highly protected nor poorly secured). Interest payments and principal security appear adequate for the present but certain protective elements may be lacking or may be characteristically unreliable over any great length of time. Such bonds lack outstanding investment characteristics and in fact have speculative characteristics as well.

Note: Moody's applies numerical modifiers 1, 2 and 3 in each generic rating classification from Aa through Caa. The modifier 1 indicates that the obligation ranks in the higher end of its generic rating category; the modifier 2 indicates a mid-range ranking; and the modifier 3 indicates a ranking in the lower end of that generic rating category. S&P uses a "+" and "-" modifier for each rating classification with the "+" indicating a rating in the higher end and the "-" representing a rating in the lower end. The categories described are generally considered "investment grade" ratings. Although additional rating categories exist below Baa / BBB, they are considered to be "non-investment" grade.

Rating Agency Focus Areas

In establishing a bond rating, rating agencies take into account the following factors:

Economic Base

- Potential to produce strong revenues even under weak fiscal management
- Demographic information
- Wealth and income levels
- Diverse economy
- Government transfer payments
- City's economic concentration and volatility
- Relation to other entities
- Surrounding infrastructure

Administrative Management

- Long-term administrative goals
- Long-term capital improvement plan
- Yearly budgeting procedures
- Financial management policies
- Labor contracts
- Pension policies

Financial Position

- Operating revenues
- Expenditures
- Fund Balance reserves

Debt Load

- Size of debt burden
- Structure of outstanding debt
- Future financing needs

Financial Ratio Analysis

Municipal Financial Ratio Analysis - U.S. Cities (Population < 50,000)					
Selected Medians	**Group Medians (Most Recent Available)**				
	Aaa	Aa	A	Baa	**Abilene**
Fund Balance as % of Revenues	40.4	36.5	32.3	21.9	**45.8**
Direct Net Debt as % of Full Value	0.6	1.0	1.6	2.3	**2.34**
Debt Burden (Overall Net Debt as % of Full Value)	2.16	2.86	4.43	5.04	**4.19**
Total Full Value ($000)	$4,992,316	$1,821,208	$572,834	$645,822	**$486,150**
Full Value Per Capita ($)	$241,190	$108,836	$63,067	$49,067	**$75,151**
Population	22,733	16,484	8,297	10,104	**6,469**
Net Direct Debt ($000s)	$28,685	$17,060	$8,094	$11,347	**$10,110**

Source: U.S. Census Bureau and Issuer Official Statements

Rating Comparison

	Abilene	Ellsworth	Hutchinson	Emporia	Kechi	Lansing
Rating	AA-	A+	Aa3	A+	AA-	A1
Rating Obtained	2019	2020	2020	2020	2021	2020
Population	6,469	2,999	40,623	24,598	2,005	11,949
Estimated Full Valuation (thousands)	$486,150	$126,273	$2,035,519	$1,044,338	$162,009	$694,672
Full Value Per Capita	$75,151	$42,105	$50,108	$42,456	$80,803	$58,136
Median Household Income as a % of State	84 %	92 %	79 %	68 %	166 %	150 %
Per Capita Income as a % of State	95 %	83 %	83 %	78 %	116 %	111 %
Overall Debt Burden	4.19 %	6.20 %	4.80 %	6.61 %	7.00 %	7.84 %
Direct Debt Burden	2.34 %	5.46 %	2.92 %	2.05 %	5.39 %	3.64 %
Payout of Principal (10 years)	69 %	85 %	90 %	87 %	70 %	73 %
General Fund Balance	$2,106,372	$581,153	$6,163,056	$6,624,384	$818,123	$2,049,868
Fund Balance as a % of Revenues	45.82 %	23.52 %	18.26 %	30.80 %	53.92 %	33.03 %
Parity Debt Outstanding	$10,110,000	$6,490,000	$60,405,000	21,395,000	$9,060,000	$25,285,000

Source: U.S. Census Bureau; Moody’s Rating Reports; S&P Rating Reports; Issuers’ Official Statements

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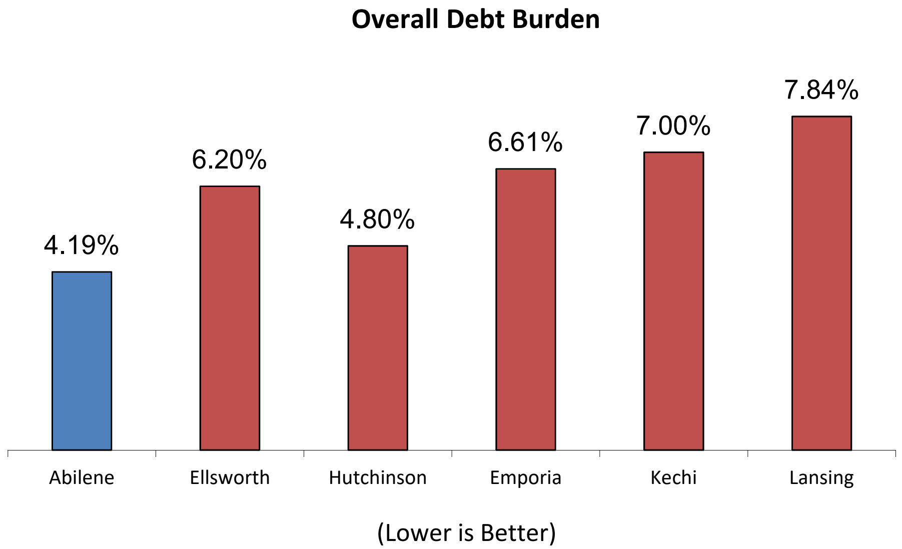
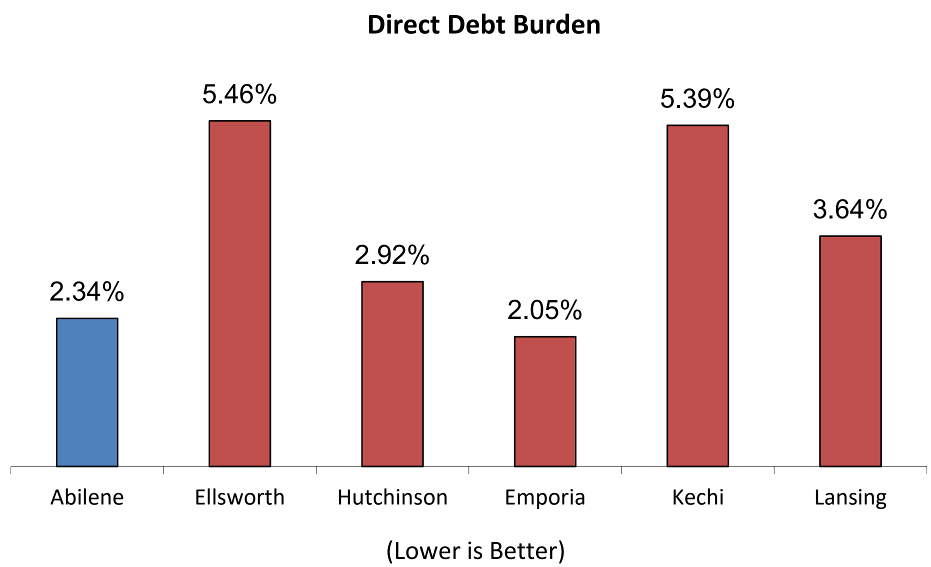
Debt Burden

Overall Debt Burden: This ratio is determined by taking a city's Total Debt (direct and overlapping, including Lease Debt where applicable), divided by Full Valuation. The lower the City's Debt Burden, the more manageable the debt level in the case of financial crisis. Growing cities are able to support a higher Debt Burden than mature or deteriorating cities as a result of the implied future increases in full valuation. The City's current Debt Burden currently stands at 4.19%.



Direct Debt Burden: This ratio is similar to the Overall Debt Burden, the difference being that overlapping debt is excluded. The City's Direct Debt Burden is at 2.34%.



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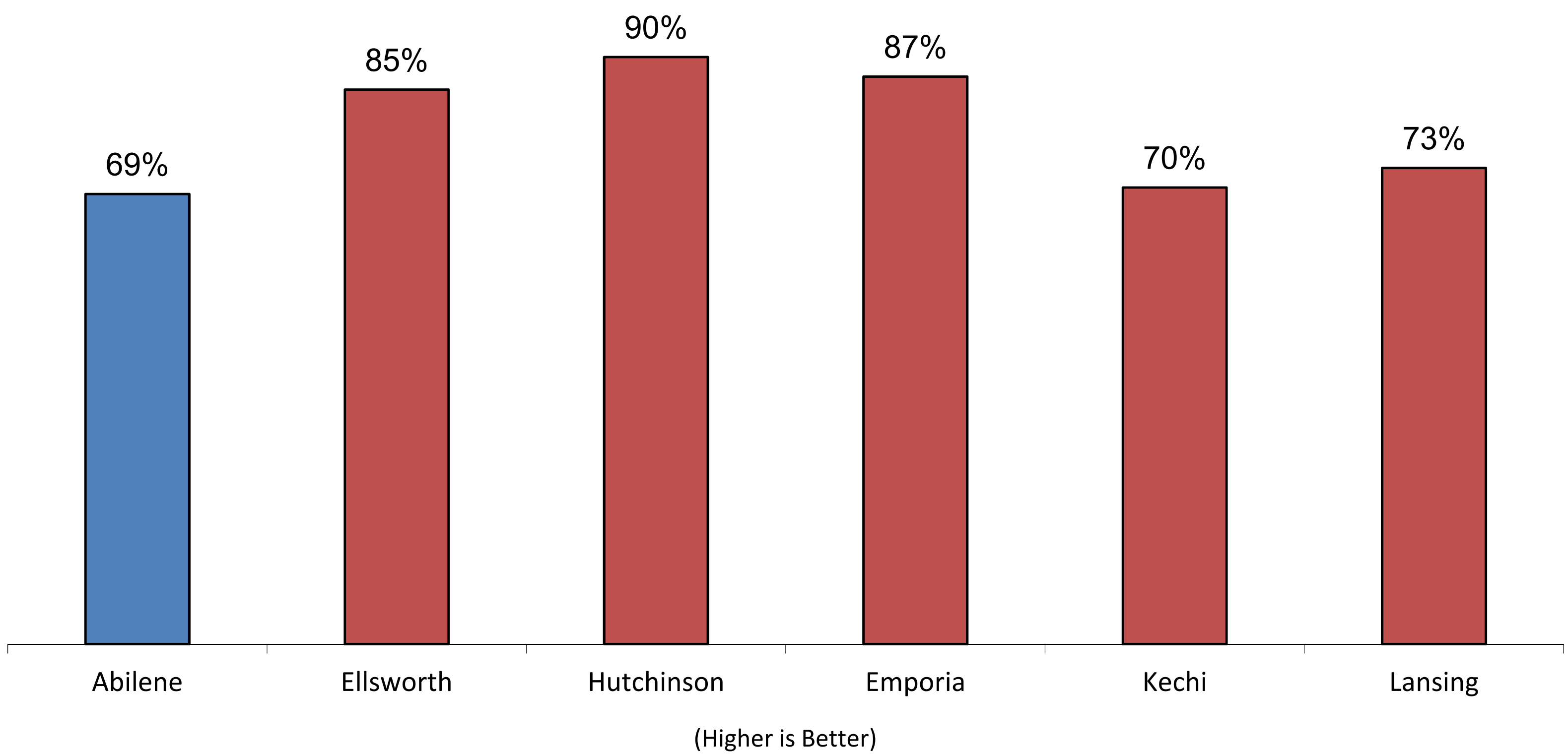
Payout of Principal - Pending

This ratio is the percentage of total principal, including lease debt where applicable, that is paid out within 10 years. Moody's views a quicker payback as an indication of willingness to payback debt. A quicker payback also replenishes debt capacity in a shorter time frame. However, payback of debt too quickly can sometimes overburden a city, creating short-term financial difficulties and inflated debt service levies. Moody's generally looks for an average payout of principal rate of about 50% in 10 years. The City's principal payout is currently an above average 69%.



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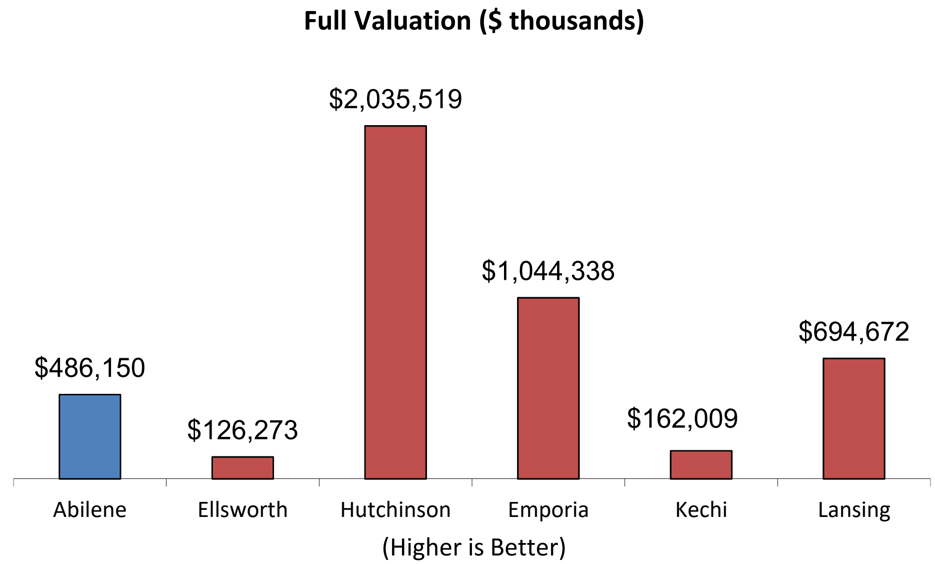
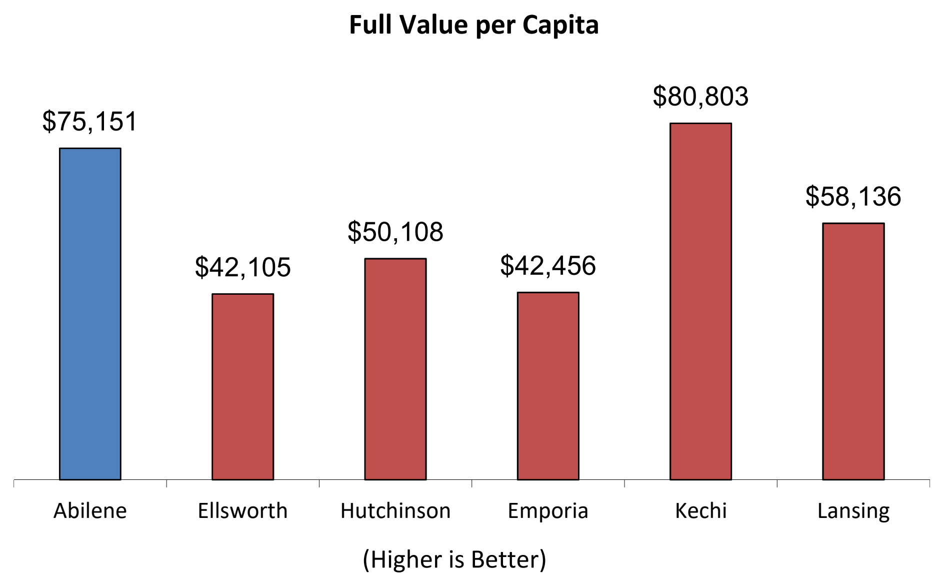
Full Valuation

Full Valuation: Full Valuation is an estimate of the actual value of all property in a city. The City's Full Valuation is currently stands at approximately $486,150,902.



Full Value per Capita: This ratio is the amount of full valuation attributable to each individual in a city. A wealthier city is believed to be better able to maintain flexibility in times of economic downturns. The City's full value per capita is $75,151, which rating agencies consider relatively low.



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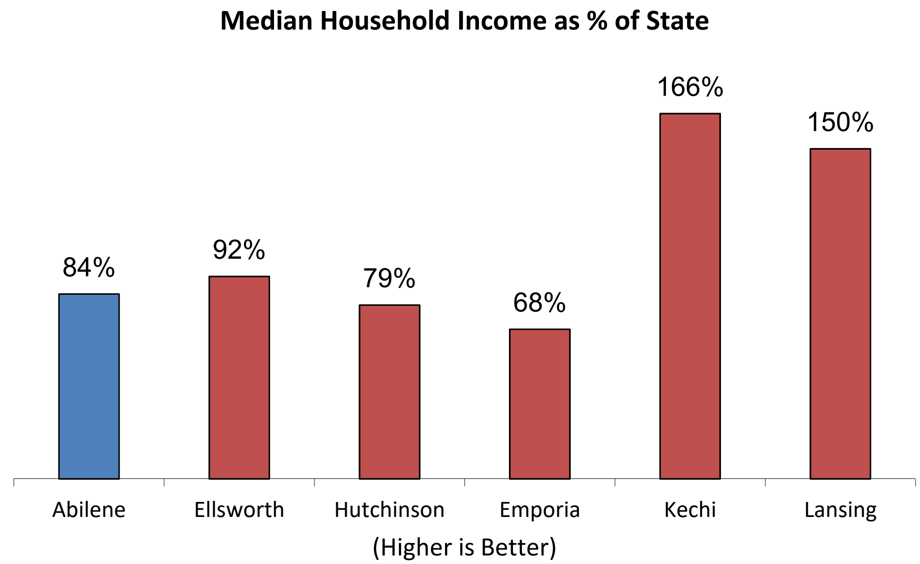
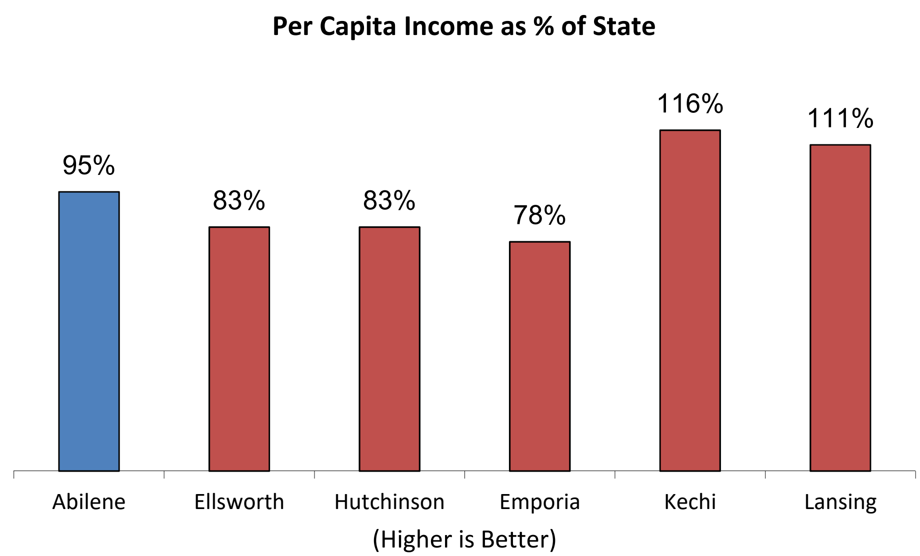
Income - Pending

Median Household Income as % of State: Median Household Income includes the income of the householder and all other individuals 15 years old and over in the household, whether they are related to the householder or not. A wealthier city should be better situated to weather economic downturns. As of 2020, the City's Median Household Income was $50,183 or 84% of the State's Median Household Income.

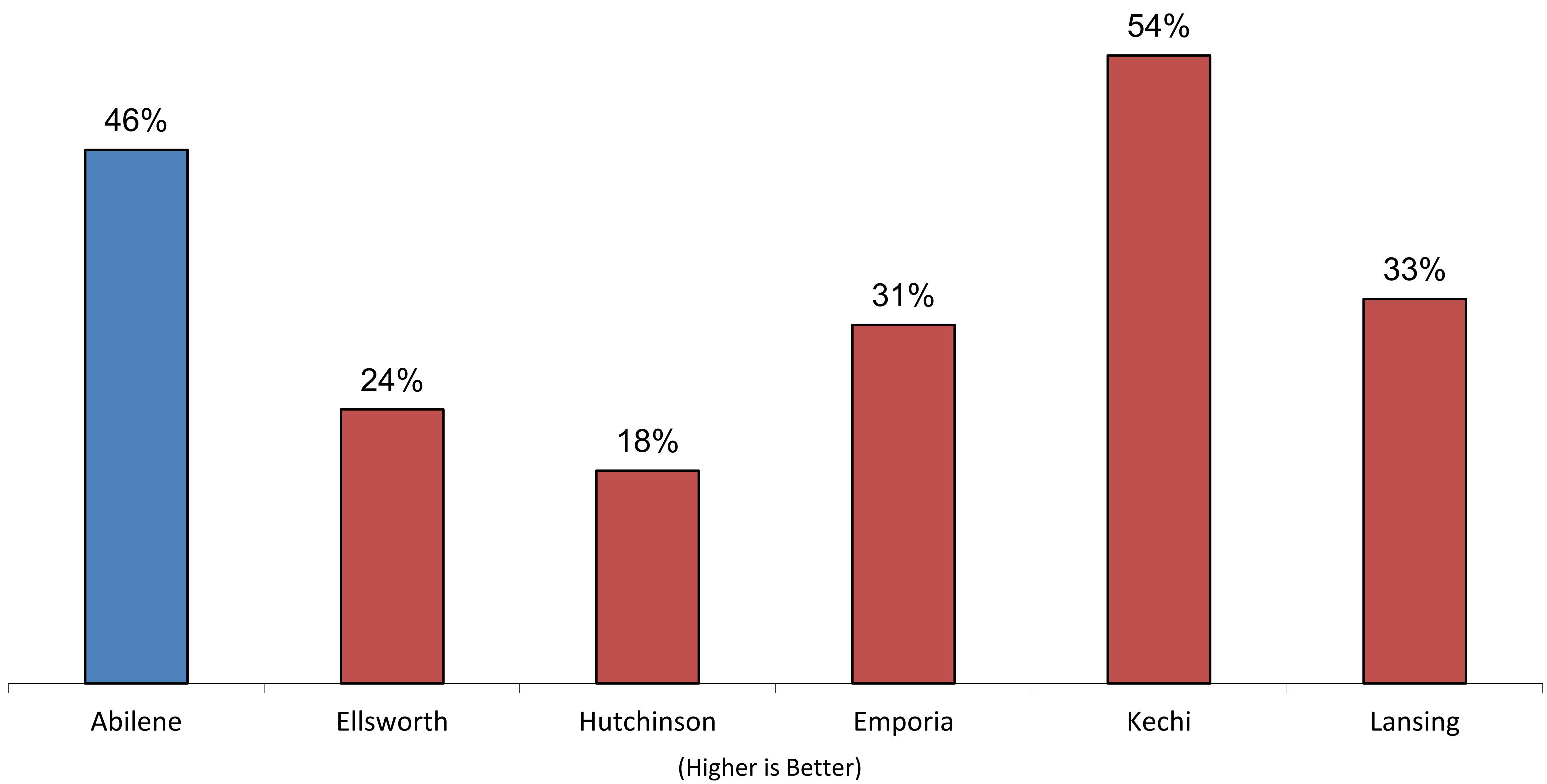


Per Capita Income as % of State: Per Capita Income is calculated by adding all of the revenue earned in a city divided by the number of residents. As of 2020, the City's Per Capita Income was $30,098 or 95% of the State's Per Capita Income.



Fund Balance

Fund Balance as a % of Revenues: This ratio is the Total Fund Balance divided by Revenues. The higher the fund balance relative to revenues, the better a city is able to manage the costs of essential services during times of budget constraints. Moody's generally considers a fund balance level of 10% to 20% as sufficient, with a preference for 15% or higher. Currently, the City has an above average ratio of 46%.



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Summary and Conclusions

The preceding analysis took into consideration quantitative factors only and didn't take into consideration any other factors that a rating agency might consider. The strengths and weaknesses of the City are listed below.

Strengths

- Strong Management with good financial policies
- Strong Liquidity

Weaknesses

- Low economic activity
- Debt & Contingency liability profile

ABILENE
Municipality

1. Estimated Assessed Valuation Information as of July 1, 2021

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	51,917,792	0	0
Personal Property	2,310,247	0	0
Oil and Gas	0	0	0
State Assessed Utilities	5,101,935	0	0
Severed Minerals	0	0	0
Total	**59,329,974**	**0**	**0**
New Improvements	289,327	0	
Remodel	333,696	0	

2. All Personal Property excluding Watercraft 2,310,247

3. Actual Tax Rates Levied for the 2021 Budget

Fund	Rate	RNR
Abilene Airport	0.429000	0.420000
Abilene Bond & Interest	5.363000	5.242000
Abilene Capital Improve	1.104000	1.080000
Abilene Fire	1.913000	1.870000
Abilene General	33.976000	33.208000
Abilene Library	8.220000	8.035000
	51.005000	**49.855000**

4. Final Assessed Valuation from November 1, 2020 Abstract 57,988,135
5. All Personal Property excluding Watercraft for 2020 2,345,129
6. Gross Earning (Intangible) Tax Estimate 0.00
7. Neighborhood Revitalization District Valuation Subject to Rebates 1,564,465
8. 2020 Column (2019 Tax) Delq % for Abilene General Fund 1.14 %
9. 2020 Column (2019 Tax) Delq % for Special Assessments 16.79 %

Tax Increment Financing - TIF:

TIF Base Assessed Valuation 0

TIF Current Assessed Valuation 0

TIF is not subtracted from Real Estate Value.

10. Watercraft 34,249

If you have any Recreation Commissions funds listed on this page, please send a copy of this page to the Recreation Commission.

06/14/2021
Date

DICKINSON COUNTY KANSAS Seal COUNTY CLERK

Barbara M Jones
Provided by

Dickinson County
Name of County

NOTICE OF BUDGET HEARING

2022

The governing body of

City of Abilene

will meet on at 4:00 p.m. at Abilene Public Library 209 NW 4th Street, Abilene, KS 67410 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall 419 N. Broadway, Abilene, KS 67410 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	4,782,938	32.063	4,988,259	33.976	6,433,551	1,701,496	28.679
Debt Service	713,007	8.696	676,463	5.363	532,338	343,070	5.782
Library	513,454	8.287	522,650	8.220	523,531	476,669	8.034
Airport	82,971	0.190	228,400	0.429	774,600	59,328	1.000
Fire Apparatus	121,152	1.819	120,545	1.913	137,925	117,892	1.987
Capital Improvement	31,842	0.434	415,000	1.104	375,000	259,121	4.367
Special Highway	291,568						
Sales Tax Street	159,873		450,000		1,022,856		
Recycle	106,415		115,920		277,793		
Storm Water	26,225		213,400		534,021		
Special Parks & Recreation	909		15,000		63,667		
Special Alcohol & Drug	7,454		10,000		20,037		
Special Revenue Comm Ctr	46,699		67,496				
Special Revenue Library/Po	696						
8th Street Project							
Special Law Enforcement							
Water							
Sewer							
Recreation Commission							
Convention & Visitors Bure							
Non-Budgeted Funds-A							
Totals	6,885,203	51.489	7,823,133	51.005	10,695,319	2,957,576	49.849
*Revenue Neutral Rate***							*49.855*
Less: Transfers	408,700		545,640		631,100		
Net Expenditure	6,476,503		7,277,493		10,064,219		
Total Tax Levied	2,957,097		2,957,665		xxxxxxxxxxxxxxxxx		
Assessed Valuation	57,431,278		57,988,135		59,329,974		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	5,275,000	11,400,000	10,635,000
Revenue Bonds	17,430,000	17,250,000	17,070,000
Other	4,628,261	0	0
Lease Purchase Principal	1,577,594	1,315,953	1,092,554
Total	28,910,855	29,965,953	28,797,554

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Marcus Rothchild
City Official Title: Finance Director

Draft

City of Abilene 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,736,276	1,820,631	1,722,259
Receipts:			
Ad Valorem Tax	1,760,825	1,970,203	xxxxxxxxxxxxxxxxxx
Delinquent Tax	28,425	30,000	20,000
Motor Vehicle Tax	206,389	168,358	183,070
Recreational Vehicle Tax	3,611	2,800	3,315
16/20M Vehicle Tax		589	899
Commercial Vehicle Tax		5,327	5,382
Watercraft Tax		820	1,030
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales Tax	1,381,894	1,450,000	1,450,000
Franchise Fees	752,890	778,000	781,000
License and Fees	203,451	193,650	205,000
Intergovernmental	61,322	45,000	50,000
Grants	369,286	0	0
Transfers	7,700	99,140	184,600
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	91,500	146,000	125,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,867,293**	**4,889,887**	**3,009,796**
Resources Available:	**6,603,569**	**6,710,518**	**4,732,055**

Draft

City of Abilene

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	6,603,569	6,710,518	4,732,055
Expenditures:			
General Government	974,533	696,835	763,827
Police	1,226,170	1,384,657	1,453,374
Fire	827,086	823,094	1,080,587
Streets	566,349	666,308	690,274
Flood Control	106,998	165,934	143,608
Parks	282,568	326,912	348,927
Swimming Pool	12,500	19,500	20,000
Planning and Zoning	71,046	129,041	142,575
Inspection	108,185	138,161	149,955
Municipal Court	146,649	193,490	195,597
Senior Center	31,674	38,077	38,077
Facilities (Civic Center)	49,180	46,250	46,750
Land Bank	0	25,000	25,000
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	4,402,938	4,653,259	5,098,551
Transfer to Equipment Reserve	355,000	310,000	310,000
Transfer to CVB	25,000	25,000	25,000
Cash Forward (2022 column)			1,000,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,782,938**	**4,988,259**	**6,433,551**
Unencumbered Cash Balance Dec 31	1,820,631	1,722,259	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	6,255,598	5,988,259	6,433,551
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,433,551
		Tax Required	1,701,496
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	1,701,496

Draft

CPA Summary

City of Abilene 2022

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Government			
Personnel	296,356	356,196	362,688
Contractual	58,493	65,500	65,500
Operations	619,563	225,139	235,639
Capital Outlay	121	50,000	100,000
Total	**974,533**	**696,835**	**763,827**
Police			
Personnel	1,060,736	1,221,757	1,273,374
Contractual	0	0	0
Operations	156,125	162,900	180,000
Capital Outlay	9,309	0	0
Total	**1,226,170**	**1,384,657**	**1,453,374**
Fire			
Personnel	729,827	725,769	973,262
Contractual	0	0	0
Operations	76,293	97,325	107,325
Capital Outlay	20,966	0	0
Total	**827,086**	**823,094**	**1,080,587**
Streets			
Personnel	247,496	297,208	305,674
Contractual	0	0	0
Operations	318,853	369,100	384,600
Capital Outlay	0	0	0
Total	**566,349**	**666,308**	**690,274**
Flood Control			
Personnel	77,093	124,234	94,908
Contractual	0	0	0
Operations	29,905	41,700	48,700
Capital Outlay	0	0	0
Total	**106,998**	**165,934**	**143,608**
Parks			
Personnel	200,357	219,812	237,077
Contractual	0	0	0
Operations	75,799	92,100	96,850
Capital Outlay	6,412	15,000	15,000
Total	**282,568**	**326,912**	**348,927**
Swimming Pool			
Personnel	0	0	0
Contractual	0	0	0
Operations	12,500	19,500	20,000
Capital Outlay	0	0	0
Total	**12,500**	**19,500**	**20,000**
Planning and Zoning			
Personnel	56,333	94,441	95,325
Contractual	0	0	0
Operations	14,713	9,600	12,250
Capital Outlay	0	25,000	35,000
Total	**71,046**	**129,041**	**142,575**
Page 1 - Total	**4,067,250**	**4,212,281**	**4,643,172**

Draft

City of Abilene 2022

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Inspection			
Personnel	71,454	80,361	83,305
Contractual	6,000	30,000	35,000
Operations	30,731	27,800	31,650
Capital Outlay	0	0	0
Total	**108,185**	**138,161**	**149,955**
Municipal Court			
Personnel	74,207	78,765	80,872
Contractual	43,500	60,000	60,000
Operations	28,942	54,725	54,725
Capital Outlay	0	0	0
Total	**146,649**	**193,490**	**195,597**
Senior Center			
Personnel	3,896	6,477	6,477
Contractual	10,082	7,500	7,500
Operations	17,646	19,100	19,100
Capital Outlay	50	5,000	5,000
Total	**31,674**	**38,077**	**38,077**
Facilities (Civic Center)			
Personnel	0	0	0
Contractual	0	0	0
Operations	37,128	35,250	35,750
Capital Outlay	12,052	11,000	11,000
Total	**49,180**	**46,250**	**46,750**
Land Bank			
Personnel	0	0	0
Contractual	0	0	0
Operations	0	25,000	25,000
Capital Outlay	0	0	
Total	**0**	**25,000**	**25,000**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page 2 -Total	335,688	440,978	455,379
Page 1 -Total	**4,067,250**	**4,212,281**	**4,643,172**
Grand Total	**4,402,938**	**4,653,259**	**5,098,551**

(Note: Should agree with general sub-totals.)

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City of Abilene 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	278,346	221,447	37,695
Receipts:			
Ad Valorem Tax	477,354	310,964	xxxxxxxxxxxxxxxxx
Delinquent Tax	7,255	7,500	5,000
Motor Vehicle Tax	49,607	45,661	28,895
Recreational Vehicle Tax		759	523
16/20M Vehicle Tax		160	142
Commercial Vehicle Tax		1,444	850
Watercraft Tax		223	163
Special Assessments	119,322	125,000	115,000
Interest Income	2,570	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**656,108**	**492,711**	**151,573**
Resources Available:	**934,454**	**714,158**	**189,268**
Expenditures:			
GO Bond 2011 1st Street	259,238	257,500	0
GO Bond 2015A Dawson Cottage	28,127	27,713	27,238
GO Bond 2017 Highlands/Cedar/East/Daw	339,550	333,400	332,250
GO Bond 2019A 8th Street	86,092	57,850	122,850
Cash Basis Reserve (2022 column)			50,000
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**713,007**	**676,463**	**532,338**
Unencumbered Cash Balance Dec 31	221,447	37,695	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	747,036	744,109	532,338
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	532,338
		Tax Required	343,070
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	343,070

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	455,037	476,669	xxxxxxxxxxxxxxxxx
Delinquent Tax	6,659	0	0
Motor Vehicle Tax	51,758	43,516	44,292
Recreational Vehicle Tax		724	802
16/20M Vehicle Tax		152	217
Commercial Vehicle Tax		1,377	1,302
Watercraft Tax		212	249
Non Tax Revenue	0	0	0
Grants	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**513,454**	**522,650**	**46,862**
Resources Available:	**513,454**	**522,650**	**46,862**
Expenditures:			
Appropriation to Library	513,454	522,650	523,531
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**513,454**	**522,650**	**523,531**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	533,035	522,650	523,531
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	523,531
		Tax Required	476,669
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	476,669

CPA Summary

Draft

City of Abilene 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	67,804	309,304	345,327
Receipts:			
Ad Valorem Tax	10,453	24,872	xxxxxxxxxxxxxxxxx
Delinquent Tax	470	500	
Motor Vehicle Tax	1,844	995	2,311
Recreational Vehicle Tax		17	42
16/20M Vehicle Tax		3	11
Commercial Vehicle Tax		31	68
Watercraft Tax		5	13
Intergovernmental Revenue (FAA/KDOT)	75,851	223,000	360,000
Reimbursed Expense/Contract Payments	235,853	15,000	7,500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**324,471**	**264,423**	**369,945**
Resources Available:	392,275	573,727	715,272
Expenditures:			
Personnel	0	0	0
Contractual	5,662	6,500	6,500
Operations	33,745	26,900	35,000
Capital Outlay	42,564	193,000	700,000
Transfer to Equipment Reserve	1,000	2,000	2,000
Cash Forward (2022 column)			31,100
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**82,971**	**228,400**	**774,600**
Unencumbered Cash Balance Dec 31	309,304	345,327	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	116,400	485,400	774,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	774,600
		Tax Required	59,328
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	59,328

Adopted Budget **Fire Apparatus**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	18,342	7,119	9,124
Receipts:			
Ad Valorem Tax	99,837	110,952	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,105	1,500	0
Motor Vehicle Tax	8,986	9,557	10,310
Recreational Vehicle Tax		159	187
16/20M Vehicle Tax		33	51
Commercial Vehicle Tax		302	303
Watercraft Tax		47	58
Neighborhood Revitalization Rebate			0
Miscellaneous	1		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**109,929**	**122,550**	**10,909**
Resources Available:	**128,271**	**129,669**	**20,033**
Expenditures:			
2013 Ladder Truck	48,155	47,548	51,850
2019 Fire Truck Lease Purchase (7 Year)	72,997	72,997	71,075
Cash Forward (2022 column)			15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**121,152**	**120,545**	**137,925**
Unencumbered Cash Balance Dec 31	7,119	9,124	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	131,152	132,545	137,925
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	137,925
		Tax Required	117,892
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	117,892

CPA Summary

Draft

City of Abilene 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	367,345	362,712	24,087
Receipts:			
Ad Valorem Tax	23,775	64,005	xxxxxxxxxxxxxxxxxx
Delinquent Tax	465	500	500
Motor Vehicle Tax	2,938	2,277	5,947
Recreational Vehicle Tax		38	108
16/20M Vehicle Tax		8	29
Commercial Vehicle Tax		72	175
Watercraft Tax		11	33
Tax Credits		9,464	85,000
Neighborhood Revitalization Rebate			0
Miscellaneous	31		
Does miscellaneous exceed 10% Total Re			
Total Receipts	**27,209**	**76,375**	**91,792**
Resources Available:	**394,554**	**439,087**	**115,879**
Expenditures:			
Capital Outlay	31,842		
2021 CIP City Building		415,000	
Facility Maintenance & Reserve			350,000
Cash Forward (2022 column)			25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**31,842**	**415,000**	**375,000**
Unencumbered Cash Balance Dec 31	362,712	24,087	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	442,993	437,000	375,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	375,000
		Tax Required	259,121
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	259,121

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

Draft

Alcoholic Beverage Control
109 SW 9th Street, 5th Floor
PO Box 3506
Topeka KS 66601-3506
Mark A. Burghart, Secretary

Kansas Department of Revenue

Phone: 785-296-7015
Fax: 785-296-7185
Kdor_abc.email@ks.gov
www.ksrevenue.org
Laura Kelly, Governor

2021 AMENDMENTS TO KANSAS LIQUOR LAWS

The 2021 Legislature passed the following bill amending the liquor control act, club and drinking establishment act, cereal malt beverage act and the liquor enforcement act.

House Bill 2137 – Effective upon publication in the Kansas Register. The full text of the bill may be viewed at http://www.kslegislature.org/li/.

Fulfillment House License
Creates a new license type for fulfillment houses, which allows the licensee to handle all logistics on behalf of a special order shipping license holder, including packaging, warehousing, order fulfillment and shipping services. Each location must be licensed. The license fee is $50 for a two-year term in addition to the application fee and modernization fee. Out-of-state applicants must appoint the Kansas Secretary of State as their resident agent.

Fulfillment house licensees must file a monthly report of their shipments electronically by the 15th of the month following shipments.

Expanded Sunday Sales
Authorizes Sunday sales for Retail Liquor Stores and Cereal Malt Beverage (CMB) Retailers to begin as early as 9 a.m. in cities or counties where Sunday sales have been authorized. The city or county must modify their existing ordinances in order to authorize Sunday sales before noon.

Pursuant to K.S.A. 41-2911(a)(1)(A) (counties) and (b)(1)(A) (cities), any change must be done through ordinance or resolution. If the city or county wishes to make the change, it will require an updated ordinance. The city or county may draft the ordinance or resolution without an election, but it is subject to a 60-day waiting period during which a petition for an election can be filed.

Class A Clubs
Authorizes Class A Clubs to enter into a contract with non-members to host an event provided the Class A Club notifies the ABC electronically at least 48 hours before the event and maintains records for three years. The ABC must make this information available on our website for law enforcement and the public.

Liquor License Applicants
Amends the Liquor Control Act, Club and Drinking Establishment Act and the Cereal Malt Beverage Act to remove any Kansas residency requirement to obtain a liquor license. The director may require fingerprints for out-of-state applicants. An out-of-state applicant must appoint a process agent who is a qualified Kansas resident.

Removes the requirement for an entity to be organized under Kansas laws.

Authorizes issuance of a liquor license to a person whose spouse is a law enforcement officer at the time of application.

Pitchers of Mixed Alcoholic Beverages
Authorizes Drinking Establishments, Class A Clubs, Class B Clubs, Caterers, or Temporary Permit Holders to sell pitchers of mixed alcoholic beverages provided they are at least 25 percent non-alcoholic liquid or other edible substance. A pitcher must be more than 32 ounces and not more than 64 ounces.

To-Go Alcoholic Beverages
Drinking Establishments, Class A Clubs and Class B Clubs are authorized to sell to-go alcoholic liquor or CMB. It must be otherwise legal for the licensee to sell the alcoholic liquor or CMB.

1. Beer, CMB or wine purchased on the licensed premises may be sold to go in its original, unopened container and placed in a clear, tamper proof bag.
2. All opened containers must be resealed and placed in a clear, tamper proof bag.
3. A dated receipt must be given to the patron.
4. Sales of to-go drinks must cease at 11 p.m.
5. If wine was partially consumed on the licensed premises, the licensee may reseal the bottle and place it in the clear, tamper proof bag with a receipt for removal after 11 p.m.

Sales of spirits in the original container is prohibited.

Growlers
Retail Liquor Stores, Drinking Establishments, Class A Clubs and Class B Clubs may sell and refill growlers of beer, domestic beer and CMB provided:

1. The containers are not less than 32 ounces and not more than 64 ounces.
2. They are labeled with the licensee name and type of beer or CMB in the container.
3. They are not sold or removed from the premises after 11:00 p.m.
4. Taxation:
   a. Retail Liquor Store sales are subject to liquor enforcement tax.
   b. Drinking Establishment, Class A Club and Class B Club sales are subject to liquor drink tax.

Kansas Agricultural Product Requirement
Effective July 1, 2021, the Kansas agricultural product requirement is reduced to 15 percent. This requirement will sunset on January 1, 2023 for a Farm Winery or a Microbrewery who also manufactures hard cider.

CMB Sales
Drinking Establishments, Caterers, Class A Clubs, Class B Clubs and Public Venues may purchase, sell and permit consumption of CMB on their licensed premise without obtaining an additional CMB Retailer's license. The sale of CMB for off-premises consumption is not permitted, with the exception of to-go sales conducted pursuant to K.S.A. 41-2653.

Temporary Permit holders, including the Kansas State Fair Temporary Permit holders, may purchase, sell and permit consumption of CMB under their temporary permit issued by the ABC without obtaining an additional CMB retailer's license.

Farm Wineries
Authorizes certain activities to be conducted in accordance with federal law:

1. Transfer or receive wine in bulk containers or packaged wine in bond to any bonded premises.
2. Transfer or receive wine in a bulk container in bond to a distilled spirits plant.
3. Receive distilled spirits in a bulk container.
4. Produce fortified wine with the addition of wine spirits to domestic wine if the added spirits are produced from the same kind of fruit used to produce the wine.
5. Authorizes the importation of wine from outside Kansas for use in the production of domestic wine.
6. Specifies that a farm winery cannot transfer wine in bulk containers to the premises of a brewery.
7. Clarifies that terms not defined in Kansas law will have the same meaning as defined in federal law.

Kansas Manufacturers
Authorizes a Kansas manufacturer to hold one drinking establishment license provided the location is within two miles from the manufacturer's location using the road usually travelled to measure the distance.

The bill requires the drinking establishment to purchase their alcoholic liquor and beer from a retail liquor store that holds a federal basic wholesale permit, distributor or a farm winery. The drinking establishment cannot sell the manufacturer's own brand to the exclusion of other alcoholic liquor.

Producer's License
Requires the county board of commissioners or the ABC Director to approve a CMB retailer's license for the holder of a Producer's license.

Retail Liquor Stores
Authorizes the sale of alcoholic liquor on Memorial Day, Independence Day and Labor Day for cities/counties who have not authorized expanded (Sunday) sales.

Authorizes the sale and delivery of CMB at wholesale to CMB retailers.

Special Order Shippers
Changes the report of sales and gallonage tax from an annual report to a quarterly report which must be filed electronically by the 15th of each month and pay any gallonage tax due.

The bill also specifies that the effective date of the license is specified on the license.

Violating a Lawful Order Issued by the ABC Director
Authorizes a penalty for violating a lawful order issued by the ABC Director.

Additional Information
The March 17, 2020 "COVID-19 Concerns Regarding Distributor Practices" memorandum is rescinded effective July 1, 2021.

The March 18, 2020 "COVID-19 Concerns Regarding Sales on the Licensed Premises" memorandum will remain in effect.

ABC handbooks for licensees are currently being updated. Please visit our website to obtain an updated version at https://www.ksrevenue.org/abchandbooks.html.

Debbi Beavers

Debbi Beavers, Director
Kansas Alcoholic Beverage Control Division