ABILENE KANSAS

ABILENE CITY COMMISSION - REGULAR MEETING AGENDA

ABILENE PUBLIC LIBRARY, 209 NW FOURTH STREET

June 28, 2021 - 4:00 pm

VIEW THIS CITY COMMISSION MEETING VIRTUALLY AT
www.abilenecityhall.com/watchlive

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

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

4. Agenda Approval for the June 28, 2021, City Commission Meeting
5. Meeting Minutes: June 14, 2021, Regular Meeting
6. Appoint Barry Arp to the Heritage Commission to fill vacancy - term expiring in January 2023

Public Comments and Communications

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

Old and New Business

8. Approval of Resolution 062821-1 A RESOLUTION ACCEPTING THE INDEPENDENT AUDIT OF THE FINANCIAL STATEMENT OF THE CITY OF ABILENE, KANSAS FOR YEAR-ENDING DECEMBER 31, 2020, AS PREPARED BY VARNEY AND ASSOCIATES, CPAS, LLC.

9. Approval of Ordinance No. 21-3399, AN ORDINANCE AUTHORIZING THE SALE, CONSUMPTION AND POSSESSION OF CEREAL MALT BEVERAGES ON THE EAST SIDE OF THE RODEO GRANDSTAND AT CITY FAIRGROUNDS.

10. Approval of the purchase of transmission water main materials for Well #23 from Wichita Winwater

11. 2022 Budget Discussion – Utility Funds

Reports

12. City Manager's Reports

Adjournment

13. Consideration of a motion to adjourn the June 28, 2021, City Commission meeting.

Future Meeting Reminders:

- City Commission Meeting, July 12th at 4 p.m.
- City Commission Study Session, July 19th at 4 p.m.

Abilene City Commission Meeting Minutes
Abilene Public Library – 209 NW Fourth Street
June 14, 2021 @ 4:00 p.m.
Abilene, Kansas

1. **Call to Order**

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

Staff Present: City Manager Marsh, Interim City Clerk Mohr, Finance Director Rothchild, City Attorney Martin, Convention and Visitors Bureau Director Roller-Weeks, Parks and Recreation Director Timbrook, Police Chief Hatter, Interim Fire Chief Strunk, and Public Works Director Schrader.

3. **Pledge of Allegiance**

Consent Agenda

4. **Agenda Approval for the June 14, 2021, City Commission Meeting**
5. **Meeting minutes: May 24, 2021, Regular Meeting**
6. **Accept resignation of Ann Strunk from the Sister City Committee**

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

Public Comments and Communications

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

There were no public comments or communications.

Old and New Business

8. Consider approval of Resolution 061421-1 A RESOLUTION ADOPTING THE KANSAS HOMELAND SECURITY REGION (F) HAZARD MITIGATION PLAN.

City Manager Marsh presented information regarding the Kansas Homeland Security Region (F) Hazard Mitigation Plan. By adopting this plan, the City of Abilene would be eligible to apply for disaster assistance through FEMA in the event of a disaster.

Motion by Commissioner Witt, seconded by Commissioner Marshall to a approve Resolution 061421-1 **A RESOLUTION ADOPTING THE KANSAS HOMELAND SECURITY REGION (F) HAZARD MITIGATION PLAN.** Roll call vote: Ostermann YES, Shafer YES, Witt YES, Rein YES, Marshall YES. Motion carried unanimously 5-0.

9. Consider approval of bid for the 2021 Street Rehabilitation Project.

Public Works Director Schrader presented information regarding the 2021 Street Rehabilitation Project.

Motion by Commissioner Marshall, seconded by Commissioner Witt to approve the bid from APAC Kansas, Shears Division of Salina in the amount of $431,020.52 for the 2021 Street Rehabilitation Project. Roll call vote: Shafer YES, Witt YES, Rein YES, Marshall YES, Ostermann YES. Motion carried unanimously 5-0.

10. Consider approval of a Real Estate Agreement and Farm Lease Agreement with Warren Wilson Hay, Inc. with regards to Well #23.

Public Works Director Schrader presented information regarding the Real Estate Agreement and Farm Lease Agreement with Warren Wilson Hay, Inc. These agreements will give the City of Abilene ownership of the land that has been found to be crucial for the development of Well #23 to increase the City's water supply.

Public Works Director thanked employees of the Water Treatment Plant, Jay Leusman, Michael Blacketer and George Zieger for all their work with this project.

Motion by Commissioner Witt, seconded by Commissioner Marshall to approve the Real Estate Agreement and Farm Lease Agreement with Warren Wilson Hay, Inc. with regards to the development of Well #23. Roll call vote: Witt YES, Rein YES, Marshall YES, Ostermann YES, Shafer YES. Motion carried unanimously 5-0.

11. Consider approval of bid for the Police Department remodel.

City Manager Marsh presented information regarding the bid from Riley Construction for the remodel of the second floor of the City Building for the Police Department. The total cost is $411,065.00 after the collection of tax credits that Finance Director Rothchild has found the cost would be $323,715.00. This cost includes updating the electrical and HVAC in the entire building which is needed to make the building safe and up to code.

Commissioner Ostermann expressed concerns regarding the removing of the current radiators and if that would affect the buildings National Historic Register status. This will be investigated further to make sure the building remodel does not affect the National Historic Register status.

Motion by Commissioner Shafer, seconded by Commissioner Ostermann to approve the bid from Riley Construction Company in the amount of $411, 065.00 for the remodel of the Police Department. Roll call vote: Marshall YES, Ostermann YES, Shafer YES, Witt YES, Rein YES. Motion carried unanimously 5-0.

Reports

12. City Manager reports

Abilene was not awarded the KDOT Cost Share Grant for the NW 14th Street work. Staff met with a representative from KDOT last Thursday and discussed how to make our application stronger for next time. One thing mentioned was getting letters of support from affected businesses and property owners in the area.

Wyatt McKinney, one of our Police Officers graduated from KLETC last Friday and began FTO today. Chief Hatter spoke at the graduation.

Interim Fire Chief Strunk and the Fire Department received a heartfelt thank you letter for one of their calls. Due to its emotional nature, it will not be read aloud but copies can be provided if you wish to read it. It is a good reminder of the importance of our Fire Responders and what they mean to the community.

We have received preliminary results from the 2020 audit, and everything is looking good. April Swartz from Varney and Associates will be at an upcoming meeting to review the audit with the Commission.

Finance Director Rothchild has provided a tentative timeline for the 2022 budget:

June 21, 2021 – 2020 Audit (Draft) & Bond Rating/Debt Ratio Discussion
June 21, 2021 – Property Tax Review and Draft Budget (Tax Levy Funds)
June 28, 2021 – Draft Budget Review #2 (Enterprise/Utility Funds)
July 12, 2021 – Draft Budget Review #3 (Library, CVB, Rec Commission & Special Revenue Funds)
July 19, 2021 – Final Draft Budget Review
July 20, 2021 – Last day to notify County Clerk of intent to levy above revenue neutral rate
July 26, 2021 – Approve to publish notice of budget hearing and notice of revenue neutral rating rate
August 12, 2021 – Last day to publish notice of budget hearing and revenue neutral rate hearing
August 23, 2021 – Budget hearing and Revenue Neutral Rate Hearing – Adoption of 2022 Budget
August 24, 2021 – Certify the budget with the County Clerk

Adjournment

13. Consideration of a motion to adjourn the June 14, 2021, City Commission meeting.

Motion by Commissioner Marshall, seconded by Commissioner Witt to adjourn at 4:24 p.m. Roll call vote: Ostermann YES, Shafer YES, Witt YES, Rein YES, Marshall YES. Motion carried unanimously 5-0.

(Seal)

Brandon Rein, Mayor

ATTEST:

Shayla L. Mohr
Interim City Clerk

ABILENE
KANSAS

APPLICATION FOR APPOINTMENT TO CITY OF ABILENE BOARDS OR COMMISSIONS

Note: Application will remain active for three years from the date signed.

Name of Applicant: Barry Arp

Address: 800 N Buckeye

How many years have you resided in Dickinson County?

☐ Registered voter?

Home Telephone (785)341-4198

Work Telephone

Email: bla4805@yahoo.com

Board or Commission Applying For: Heritage

Type of work is employed in (1)

Please state why you are interested in serving on this Board/Commission/Council and indicate what expertise and/or capabilities you would bring to this Board/Commission/Council. (please use extra space on back as needed.)

To be part of saving Abilenes history

(1) Some restrictions apply to City Board or Commission appointments, so this information is needed to assure compliance with these restrictions

What other boards (city, county, school, hospital, etc.) or elected offices are you currently serving on? What other boards (city, county, school, hospital, etc.) or elected offices have you served on?

NO

Please list any present and past community volunteer activities:

NO

To the best of your knowledge, would the appointment on your desired Board/Commission/Council create any conflicts of interest due to your employment or business endeavors? If yes, explain.

Signature of Applicant: Barry Arp

Date: 06-01-2021

Received by Administrative Assistant

Date:

Return completed application to:

City of Abilene
PO Box 519
Abilene, KS 67410-0519

RESOLUTION NO. 062821-1

A RESOLUTION ACCEPTING THE INDEPENDENT AUDIT OF THE FINANCIAL STATEMENTS OF THE CITY OF ABILENE, KANSAS FOR YEAR-ENDING DECEMBER 31, 2020, AS PREPARED BY VARNEY AND ASSOCIATES, CPAS, LLC

WHEREAS, the City of Abilene ("City") approved on July 27, 2020 a Five Year Contract with Varney and Associates, CPAs, LLC ("Consultant") for the purposes of providing an audit of the financial statements for year-ending December 31, 2020.

WHEREAS, the Consultant has presented the audited financial statements for year-ending December 31, 2020 to the City Commission.

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

SECTION ONE. Acceptance of Financial Statements. That the Financial Statements and supplemental documents for year-ending December 31, 2020 are hereby accepted.

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

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

APPROVED BY THE GOVERNING BODY OF THE CITY OF ABILENE, KANSAS, this 28th day of June 2021.

(Seal)

____

Brandon Rein, Mayor

Attest:

____

Shayla L. Mohr, Interim City Clerk

THE CITY OF ABILENE, KANSAS

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
TABLE OF CONTENTS
December 31, 2020

June 14, 2021

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

June 14, 2021
City of Abilene, Kansas
(Continued)

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

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

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		

See Independent Auditor's Report.

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		

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

See Independent Auditor's Report.

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		

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

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		

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		

See Independent Auditor's Report.

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

See Independent Auditor's Report.

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
EQUIPMENT RESERVE - SEWER FUND
For the Year Ended December 31, 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

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		

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

ABILENE KANSAS

CITY OF ABILENE
Item for City Commission Agenda

Meeting Date: 6/28/2021

Originating Department	Prepared By:	Approved For Agenda By: *(Office Use Only)*
Administration	Shayla Mohr, Interim City Clerk	

AGENDA ITEM HEADING:

Ordinance No. 21-3399

BACKGROUND:

The Central Kansas Free Fair has applied the last several years for a Temporary Cereal Malt Beverage License to have a beer garden on the East side of the Rodeo Grounds during Grandstand events and at the Tractor Pull.

All background checks have been completed and approved and City Staff has reviewed and signed off on all paperwork.

FISCAL NOTE:

none

COMMISSION ACTION:

Approve Ordinance No. 21-3399 AUTHORIZING THE SALE, CONSUMPTION AND POSSESSION OF CEREAL MALT BEVERAGES ON THE EAST SIDE OF THE RODEO GRANDSTAND AT THE CITY FAIRGROUNDS.

ORDINANCE NO. 21-3399

AN ORDINANCE AUTHORIZING THE SALE, CONSUMPTION AND POSSESSION OF CEREAL MALT BEVERAGE ON THE EAST SIDE OF THE RODEO GRANDSTAND AT CITY FAIRGROUNDS.

WHEREAS, the City of Abilene, Kansas has received a request from Central Kansas Free Fair for a temporary CMB permit for stadium events to be held July 28 through August 9, 2021, between the hours of 6:00 p.m. and 11:30 p.m. and at the tractor pull to be held on July 31, 2021, between the hours of 4:30 p.m. and 11:00 p.m.

WHEREAS, the applicant will only serve cereal malt beverages on the east side of the grandstand and will have appropriate security in place to ensure the safety and well-being of all in attendance.

NOW THEREFORE, **BE IT ORDAINED, BY THE GOVERNING BODY OF CITY OF ABILENE, KANSAS**

SECTION 1. Vendors holding the license from the State of Kansas to sell cereal malt beverages may in accordance with all applicable state laws and municipal ordinances sell cereal malt beverages within the area to be secured, identified above and as approved and designated by the Division of Alcohol Beverage Control. The Central Kansas Free Fair shall provide security for the event and conduct the event in the accordance with its plan submitted with the application, a copy of which plan is available for review at the City Office, 419 N. Broadway, Abilene, Kansas. It shall be the duty of the Event organizer and the vendor(s) to restrict access to alcoholic beverages to those persons twenty-one (21) or older.

SECTION 2. Event attendees twenty-one (21) and older, possessing proper identification, may buy, possess, and consume alcoholic beverages in the specified area and time designated above.

SECTION 3. The event is approved by the Governing Body as a special event as required by K.S.A. 41-2645(e)(1) and K.S.A. 41-719(a)(2).

SECTION 4. This ordinance shall become effective from and after its passage and publication by summary in the official city newspaper.

PASSED AND APPROVED by the Governing Body of the City of Abilene, Kansas, on this 28th day of June 2021.

____

Brandon Rein, Mayor

ATTEST:

____

Shayla L. Mohr, Interim City Clerk

APPROVED AS TO FORM:

____

Aaron O. Martin, City Attorney

PARTNERSHIP, FIRM OR ASSOCIATION
APPLICATION FOR LICENSE TO SELL CEREAL MALT BEVERAGES

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

☒ City or ☐ County of Abilene. KS

SECTION 1 – LICENSE TYPE

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

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

SECTION 2 – APPLICANT INFORMATION

Kansas Sales Tax Registration Number (required): 48-0571505

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

Name of Partnership/Firm/Association	Phone No.	
Central Kansas Free Fair Assoc. (CKFF)	(785) 263-4570	
Place of Business Street Address	**City**	**Zip Code**
619 N. Rogers	Abilene, KS	67410

SECTION 3 – LICENSED PREMISE

Licensed Premise (Business Location or Location of Special Event)			Mailing Address (If different from business address)		
DBA Name: Central Kansas Free Fair			Name:		
Business Location Address: 619 N. Rogers			Address:		
City: Abilene	State: KS	Zip: 67410	City:	State:	Zip:
Business Phone No.: (785) 263-4570			☑ I own the proposed business location. ☐ I do not own the proposed business location.		
Business Location Owner Name(s):					

SECTION 4 – PARTNER AND FIRM/ASSOCIATION MEMBER INFORMATION

List each partner or member of a firm/association and their spouse*, if applicable. Attach additional pages if necessary.

Partner/Member Name	Title	State	Date of Birth
Joe Hawk	CKFF - President		09-03-71
Residence Street Address	**City**	**State**	**Zip Code**
1213 N.W 2nd Street	Abilene	KS	67410
Spouse Name	**Title**		**Date of Birth**
Residence Street Address	**City**	**State**	**Zip Code**

Partner/Member Name	Title	State	Date of Birth
Elizabeth Forsyth	CKFF - Vice President		08-05-91
Residence Street Address	**City**	**State**	**Zip Code**
1428A 3550 Ave	Abilene	KS	67410
Spouse Name	**Title**		**Date of Birth**
Residence Street Address	**City**	**State**	**Zip Code**

Partner/Member Name	Title	State	Date of Birth
Bob Kohman	CKFF - Treasure		12-09-82
Residence Street Address	**City**	**State**	**Zip Code**
914 N. Cedar	Abilene	KS	67410
Spouse Name	**Title**		**Date of Birth**
Residence Street Address	**City**	**State**	**Zip Code**

SECTION 4 – PARTNER AND FIRM/ASSOCIATION MEMBER INFORMATION (CONTINUED)

Partner/Member Name	Title			Date of Birth
Residence Street Address	City	State		Zip Code
Spouse Name	Title			Date of Birth
Residence Street Address	City	State		Zip Code
Partner/Member Name	Title			Date of Birth
Residence Street Address	City	State		Zip Code
Spouse Name	Title			Date of Birth
Residence Street Address	City	State		Zip Code
Partner/Member Name	Title			Date of Birth
Residence Street Address	City	State		Zip Code
Spouse Name	Title			Date of Birth
Residence Street Address	City	State		Zip Code
Partner/Member Name	Title			Date of Birth
Residence Street Address	City	State		Zip Code
Spouse Name	Title			Date of Birth
Residence Street Address	City	State		Zip Code
Partner/Member Name	Title			Date of Birth
Residence Street Address	City	State		Zip Code
Spouse Name	Title			Date of Birth
Residence Street Address	City	State		Zip Code
Partner/Member Name	Title			Date of Birth
Residence Street Address	City	State		Zip Code
Spouse Name	Title			Date of Birth
Residence Street Address	City	State		Zip Code

SECTION 5 – MANAGER OR AGENT INFORMATION

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

If yes, provide the following:

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

Manager or Agent Spousal* Information

Manager or Agent Spouse Name	Phone No.		Date of Birth
Residence Street Address	City	State	Zip Code

SECTION 6 – QUALIFICATION FOR LICENSURE

Applies to each partner or member of a firm or association AND their spouses*.

Are all persons identified in Sections 4 & 5 are Citizens of the United States*.	☑ Yes ☐ No
Have all persons identified in Sections 4 & 5 have been a resident of Kansas for at least one year prior to application*.	■ Yes ☐ No
Have all persons identified in Sections 4 & 5 been residents of this county for at least six months*?	☑ Yes ☐ No
All persons identified in Sections 4 & 5 are at least 21 years old*?	☑ Yes ☐ No
Within 2 years immediately preceding the date of this application, have any of the persons identified in Sections 4 & 5 been convicted of, released from incarceration for or released from probation or parole for any of the following crimes*: (1) Any felony; (2) a crime involving moral turpitude; (3) drunkenness: (4) driving a motor vehicle while under the influence of alcohol (DUI); or (5) violation of any state or federal intoxicating liquor law?	☐ Yes ☑ No
Does the partnership, firm or association have a manager, officer or director who was an officer, manager, director or stockholder owning in the aggregate more than 25% of the stock of a corporation that had a CMB license revoked or was convicted of a violation of the Club and Drinking Establishment Act or the CMB laws?	☐ Yes ☑ No
Has the spouse of any partner or member ever been convicted of any of the crimes identified in Section 6 during the time the partner or member held a CMB license?	☐ Yes ☑ No

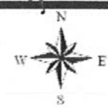
SECTION 7 – DURATION OF SPECIAL EVENT

Start Date July 28, 2021	Time 6:00	☐ AM ☑ PM
End Date August 9, 2021	Time 11:30	☐ AM ☑ PM

Proceed to Section 8 on the next page.

SECTION 8 – LICENSED PREMISE

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



I declare under penalty of perjury under the laws of the State of Kansas that the foregoing is true and correct and that I am authorized by the partnership/firm/association to complete this application. (K.S.A. 52-601)

SIGNATURE ______________________ DATE 6-17-21

FOR CITY/COUNTY OFFICE USE ONLY:

☒ **License Fee Received** Amount $ 25.00 Date 6-18-21
($25 - $50 for Off-Premise license or $25-200 On-Premise license)

☒ **$25 CMB Stamp Fee Received** Date 6-18-21

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

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

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

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

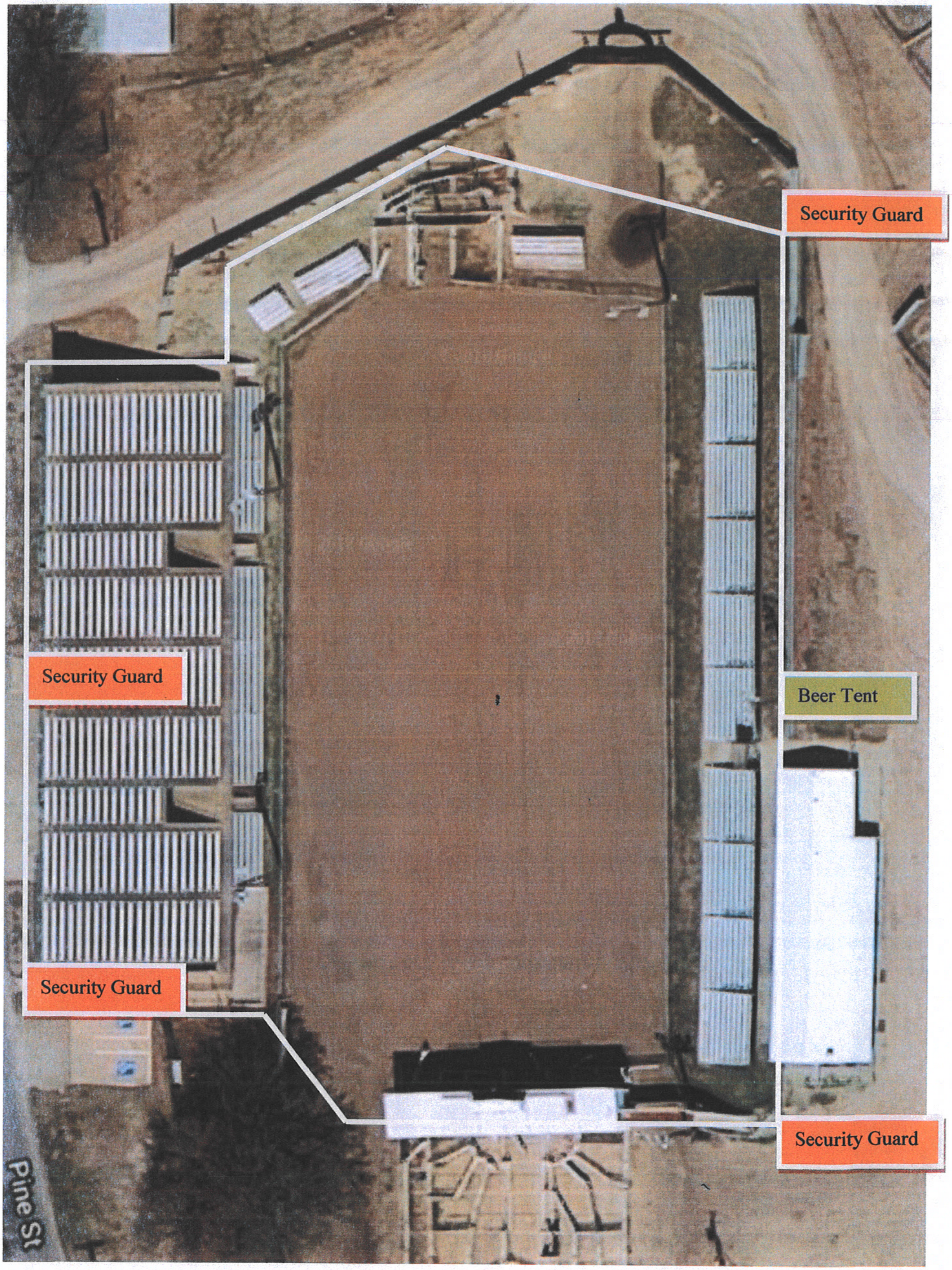
☐ **Special Event Permit Approved** Valid From Date ____________ to ____________ **By:** ____________

A PHOTOCOPY OF THE COMPLETED FORM, TOGETHER WITH THE STAMP FEE REQUIRED BY K.S.A. 41-2702(e), MUST BE SUBMITTED WITH YOUR MONTHLY REPORT (ABC-307) TO THE ALCOHOLIC BEVERAGE CONTROL, 109 SW 9TH ST, 5TH FLOOR, PO BOX 3506, TOPEKA, KS 66601.

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

Clear Form

Central Kansas Free Fair – Alcohol Event Area



PROPOSAL FOR BEER GARDEN AREA AT TRACTOR PULL

*The tractor pull seating will be fenced off and beer sales will be limited to seating only

*Entry points will have 2 security officers

*ID's will be checked at the entry point with bracelets given out to give a clear ID for those patrons

*There will be roaming security among the seating area

*Security will be provided by 1st Choice Security

*There will be security officers present at all times beer is being sold

*Beer sales will be limited to 3 per person

*Beer will be sold in cans only

*Sales of beer will begin at 4:30pm and end at 11:00 pm

*Smart Insurance will provided liability insurance with the City of Abilene listed as loss payee

PROPOSAL FOR BEER GARDEN AREA AT GRANDSTAND EVENTS

*The grandstand events include: 4 nights of rodeo and 2 nights of demo derby

*Beer sales will be limited to the east side of the grandstand and VIP area

*Entry points will have 2 security officers

*ID's will be checked at the entry point with bracelets given out to give a clear ID for those patrons

*There will be roaming security among the seating area

*Security will be provided by 1st Choice Security

*There will be security officers present at all times beer is being sold

*Beer sales will be limited to 3 per person

*Beer will be sold in cans only

*Sales of beer will begin at 6:00 pm and end at 11:30 pm

*Smart Insurance will provided liability insurance with the City of Abilene listed as loss payee

ABILENE
KANSAS

SPECIAL EVENT/TEMPORARY CMB PERMIT APPLICATION

Special Event/Temporary CMB Permit Application Fee: $50.00
($25.00 CITY OF ABILENE FEE PLUS $25.00 STATE OF KANSAS CMB REVENUE STAMP FEE)

Name of Applicant: Central Kansas Free Fair Date: 6-17-21

Name of Group for which the Event is planned: Central Kansas Free Fair

Location of Event: fairgrounds

Date(s) of Event: 7-28-21 through 8-9-21 for stadium events

Time of Event: 6-11:30pm (Tractor Pull 7-31-19) 4:30-11:00pm
(Cereal Malt Beverages shall not be served or consumed between the hours of 12:00 midnight and 6:00 a.m.)

Is there any anticipated need for police, fire, or other municipal services? ____ YES X NO

If yes, please state what services will be needed. 1st Choice Security will be in attendance

****

Kari Cook — Approval of Zoning Official — Date: 6/21/21

Shelly Wolf (signature) — Approval of City Clerk — Date: 6/21/21

(signature) — Acknowledgement of Police Chief — Date: 6/21/21

****

- All applications for Special Event/Temporary CMB permits must be submitted to the City Clerk not less than five (5) days prior to the event.
- The Special Event/Temporary CMB permit must be placed in plain view on any premises within the City where the holder of the temporary permit is serving cereal malt beverages for consumption on the premises.
- No Special Event/Temporary CMB permit holder shall allow the serving of cereal malt beverages between the hours of 12:00 midnight and 6:00 a.m. or consumed between the hours of 12:00 midnight and 6:00 a.m. at any event for which a temporary CMB permit has been issued.
- No cereal malt beverages shall be given, sold or traded to any person under twenty-one (21) years of age.
- A copy of all Special Event/Temporary CMB permits will be given to the Police Chief.

Form #11

****

CITY OF ABILENE
Item for City Commission Agenda

Meeting Date: 6/28/21

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

AGENDA ITEM HEADING:

Purchasing transmission water main materials for PWS Well #23

BACKGROUND:

With the new Well #23 land acquisition approved by City Commission on 6/14/21 plans are moving toward the development of the actual well and the transmission line to connect to our existing raw water supply in the river alluvium well field. Looking to control construction costs as much as possible, City staff will be heavily involved in several stages of this project. One of these is securing materials for and ultimately, the construction of the raw water transmission line. My staff and I have sought out quotes from our most commonly used vendors to purchase the material needed. A brief description of this is about 2600' of 12" PVC water pipe, 140' of 6" PVC water pipe, gate valves ,a fire hydrant and other mechanical fittings needed.

The prices and their vendors are;

Wichita Winwater ……………………$91,016.43
Core and Main, McPherson/Wichita…$106,019.81
Salina Supply , Salina…………………price not available at time of this writing
Municipal Supply, Nebraska…………$101,053.64

Prices and availability of these raw materials is very volatile at this time and it is our desire to secure the material order as soon as possible.

FISCAL NOTE:

Well #23 will be funded through the American Rescue Plan for infrastructure improvements

COMMISSION ACTION OPTIONS:

consideration

City of Abilene 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Recycle**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	157,589	172,713	166,793
Receipts:			
Charges for Service	100,480	94,000	95,000
Sale of Merchandise	9,766	15,000	15,000
Grants	10,568	0	0
Miscellaneous	725	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**121,539**	**110,000**	**111,000**
Resources Available:	**279,128**	**282,713**	**277,793**
Expenditures:			
Personnel	0		
Operations	25,277	26,720	43,220
Contractual Services	56,438	75,000	75,000
Capital Outlay	0	0	100,000
Transfer to Equipment Reserve	20,000	9,500	9,500
Franchise Transfer to General Fund	4,700	4,700	4,750
Cash Forward (2022 column)			45,323
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**106,415**	**115,920**	**277,793**
Unencumbered Cash Balance Dec 31	172,713	166,793	0
2020/2021/2022 Budget Authority Amoun	243,248	246,995	277,793

Adopted Budget

Storm Water	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	571,050	612,321	466,971
Receipts:			
Storm Drain Fee	67,448	68,000	67,000
Miscellaneous	48	50	50
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**67,496**	**68,050**	**67,050**
Resources Available:	**638,546**	**680,371**	**534,021**
Expenditures:			
Contractual Services	6,559	10,000	15,000
Capital Outlay	16,666	200,000	450,000
Franchise Transfer to General Fund	3,000	3,400	3,400
Cash Forward (2022 column)			65,621
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,225**	**213,400**	**534,021**
Unencumbered Cash Balance Dec 31	612,321	466,971	0
2020/2021/2022 Budget Authority Amoun	650,897	554,250	534,021

CPA Summary

City of Abilene 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **ARPA Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
American Rescue Plan Act Funding	0	470,366	470,366
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**470,366**	**470,366**
Resources Available:	**0**	**470,366**	**470,367**
Expenditures:			
ARPA Eligible Expenses	0	470,366	470,366
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**470,366**	**470,366**
Unencumbered Cash Balance Dec 31	0	0	1
2020/2021/2022 Budget Authority Amount	0	470,366	470,366

DRAFT

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:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

City of Abilene 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	993,188	1,017,666	849,884
Receipts:			
Charges for service	1,653,287	1,820,814	1,879,990
Fines and Penalties	10,762	15,000	15,000
Reimbursed Expenses	1,815	1,000	0
Antenna Fees	16,586	17,129	17,500
Miscellaneous	36,106	13,500	13,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,718,556**	**1,867,443**	**1,925,990**
Resources Available:	**2,711,744**	**2,885,109**	**2,775,874**
Expenditures:			
WELLS/PRODUCTION & WTP			
Personnel	276,119	308,447	281,907
Operations	268,006	290,400	314,650
Capital Outlay	0	112,000	0
Contractual	0	30,000	20,000
WATER DISTRIBUTION			
Personnel	194,847	235,239	258,379
Operations	328,054	300,700	362,700
Capital Outlay	0	80,000	0
Contractual	0	0	0
COMMERCIAL			
Personnel	149,203	159,849	164,764
Operations	135,331	140,000	158,000
Capital Outlay	121	0	0
Contractual	6,717	6,300	7,300
DEBT SERVICE			
Principal & Interest	19,618	31,250	66,250
2019 Bond Expense	316,062	150,000	288,101
TRANSFERS			
Franchise Transfer to General Fund	0	91,040	94,000
Transfer to Water Equipment Reserve	0	100,000	100,000
Cash Forward (2022 column)			659,823
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,694,078**	**2,035,225**	**2,775,874**
Unencumbered Cash Balance Dec 31	1,017,666	849,884	0
2020/2021/2022 Budget Authority Amount	2,463,945	2,621,727	2,775,874

CPA Summary

DRAFT

City of Abilene 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	592,161	790,026	893,315
Receipts:			
Charges for Service	1,406,220	1,597,245	1,649,155
Miscellaneous	10,920	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,417,140**	**1,599,245**	**1,651,155**
Resources Available:	**2,009,301**	**2,389,271**	**2,544,470**
Expenditures:			
COLLECTION			
Personnel	106,049	135,200	147,484
Operations	43,032	50,644	52,144
Capital Outlay	3,058	0	135,000
WASTEWATER TREATMENT PLANT			
Personnel	179,113	206,194	209,591
Operations	255,802	280,176	307,176
Capital Outlay	0	0	45,000
COMMERCIAL			
Personnel	142,043	150,642	154,765
Operations	104,815	124,625	124,000
Capital Outlay	24,601	0	0
Contractual	6,717	7,300	7,300
DEBT SERVICE			
Principal & Interest	354,045	541,175	549,875
2019 Bond Expense	0	0	100,000
TRANSFERS			
Transfer to General Fund	0	0	82,500
Transfer to Sewer Equipment Reserve	0	0	50,000
Cash Forward (2022 column)			579,635
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,219,275**	**1,495,956**	**2,544,470**
Unencumbered Cash Balance Dec 31	790,026	893,315	0
2020/2021/2022 Budget Authority Amount	1,868,392	2,071,969	2,544,470

CPA Summary

CITY OF ABILENE

*Check Summary Register©

Batch: 062821PAY

	Name	Check Date	Check Amt	
002000	**Astra Bank checking**			
31799	ABILENE HIGH SCHOOL	6/28/2021	$1,050.00	JR COWGIRL BASKETBALL CAMP
31800	ABILENE PRINTING & OFFICE	6/28/2021	$97.00	FLYERS FOR 2022 ANTIQUE FEST
31801	AIR AND FIRE SYSTEMS INC	6/28/2021	$318.40	UNIT 5 FIRE EXTINGUISHER RECHARGE
31802	APAC, INC - SHEARS	6/28/2021	$3,295.36	ASPHALT FOR STREET REPAIRS
31803	AQUIONICS INC	6/28/2021	$3,561.06	BALLAST LAMP DRIVER
31804	ARLAN CO INC	6/28/2021	$1,039.58	UNBRELLAS/STABALIZER
31805	ASTRA BANK	6/28/2021	$450.00	4TH OF JULY - POOL ACTIVITIES & START
31806	BASE, PARKER LEE	6/28/2021	$115.00	PONY - 2 @40, 1@ 35
31807	BLACKWELL & STRUBLE	6/28/2021	$250.00	LEIDIG 20-0194
31808	BOBCAT OF SALINA	6/28/2021	$80.60	SKID STEER AIR FILTER
31809	BOYD EXCAVATING INC	6/28/2021	$7,000.00	INSTALL 12" WATER MAIN - NEAR NEW FA
31810	CLIFFORD M. BURT	6/28/2021	$1,000.00	TREE REMOVAL
31811	CATLETT AUTOMOTIVE INC	6/28/2021	$318.25	PERIOD LIGHTING
31812	CENTRAL MECHANICAL CONST	6/28/2021	$180.00	HEATERS @ POOL
31813	CINTAS	6/28/2021	$73.90	1ST AID CABINETS @ R. CENTER & YARD
31814	CLARK, KENTON D.	6/28/2021	$170.00	PONY1 @ 40 & 2 @ 35/MUSTANG 1 @25/BR
31815	CORE & MAIN	6/28/2021	$5,657.24	4 - 2" METERS
31816	D S & O RURAL ELECTRIC COOP	6/28/2021	$142.08	ELECTRIC SERVICE @ WATER TOWER FAI
31817	DAVID MAYES PHOTOGRAPHY, I	6/28/2021	$3,325.00	UPDATED PHOTO LIBRARY - CITY CONTRA
31818	DELTA INDUSTRIAL SERVICE &	6/28/2021	$1,492.64	FIRE HELMET/BOOTS/GEAR REPAIR
31819	DALLAS VANNESS	6/28/2021	$520.12	ADD VALVE TO WATER LINE FOR ICE MAC
31820	EAGLE TECHNOLOGY SOLUTIO	6/28/2021	$537.09	IT WWTP, PD & ADMIN
31821	EARTH NETWORKS, INC	6/28/2021	$700.00	YEARLY MAINTENACE AGREEMENT
31822	FARMERS ALLIANCE COPANIES	6/28/2021	$50.00	NOTARY 213 HAAGA
31823	FRY & ASSOCIATES, INC	6/28/2021	$4,245.80	TRASH CANS @ PARK
31824	HAMM, INC	6/28/2021	$4,443.07	WASHED ROCK & AB-3
31825	HATTER, ANNA	6/28/2021	$234.32	TRAINING - MILEAGE
31826	HELLER, SCOTT	6/28/2021	$125.00	MUSTANG 2 @ 30/ BRONCO 1 @35, 1 @ 30
31827	BRAD HOMMAN	6/28/2021	$449.00	NEW PAGER & PROGRAMMING
31828	JOYCELYN LUCAS RANDLE	6/28/2021	$500.00	HAROLD 21-0183 & STEWART 21-0049
31829	KA-COMM, INC.	6/28/2021	$1,140.10	REPAIR SIREN CONTROLLER UNIT 8
31830	KANSAS TOURISM	6/28/2021	$1,320.00	2022 KS TRAVEL GUIDE LISTING
31831	KOFFMAN ELECTRIC	6/28/2021	$717.04	STARTER FOR PINK UNBRELLA & INSTALL
31832	LAST CHANCE GRAPHICS	6/28/2021	$56.00	NAME TAGS - RON M.
31833	LEAGUE KS MUNICIPALITIES	6/28/2021	$200.00	CITY CLERK JOB POSTING
31834	LUMBER HOUSE TRUE VALUE	6/28/2021	$448.32	FILTER & THERMOSTAT
31835	JOY MAAS	6/28/2021	$299.90	REIMB. PLANTS FOR FRONT OF CITY BUIL
31836	MAMMOTH CONSTRUCTION	6/28/2021	$250.13	REFUND INVOICES PAID TWICE
31837	MARSH, RON	6/28/2021	$120.00	MILEAGE FOR LKM LEADERSHIP SUMMIT
31838	MES, INC	6/28/2021	$390.00	FIT TESTING 17 SCBA MASK
31839	MIDWAY WHOLESALE	6/28/2021	$1,166.85	ADA SIDEWALK DETECTABLE WARNING P
31840	MIDWEST CONCRETE MATERIA	6/28/2021	$1,572.00	CONCRETE FOR UTILITY STREET REPAIRS
31841	OCCK INC.	6/28/2021	$6,166.67	JUNE 2021 SERVICE @ RECYCLE CENTER
31842	OLSSON	6/28/2021	$16,991.44	ENGINEERING SERVICES
31843	PACE ANALYTICAL SERVICES	6/28/2021	$575.60	EFFLUENT SAMPLES
31844	PROFESSIONAL CLEANING SYS	6/28/2021	$100.00	CLEANING SOLUTION
31845	QUADIENT FINANCE USA, INC	6/28/2021	$583.85	POSTAGE
31846	QUADIENT, INC	6/28/2021	$138.00	POSTAGE MACHINE RENTAL 6/3-10/2/21
31847	ROASTER JOES, INC	6/28/2021	$112.28	COFFEE
31848	SAMS CLUB/GECF	6/28/2021	$411.40	POOL & BD CON
31849	SMART INSURANCE	6/28/2021	$2,090.00	AIRPORT LIABILITY
31850	SMITH, JEDEDIAH J.	6/28/2021	$65.00	MUSTANG 1 @ 30/BRONCO 1 @ 35
31851	SOLID ROCK AUDIO VIDEO	6/28/2021	$140.00	JUNE PUBLIC MEETING TECH SUPPORT
31852	STANION WHOLESALE ELECTRI	6/28/2021	$36.40	MIDGET FUSES UV EQUIPMENT

CITY OF ABILENE

*Check Summary Register©

Batch: 062821PAY

	Name	Check Date	Check Amt	
31853	SUNSET LAW ENFORCEMENT	6/28/2021	$731.40	AMMUNITION
31854	UNIVAR SOLUTIONS	6/28/2021	$3,547.30	4000 GALS OF 25% DIA GRADE CAUSTIC S
31855	US POST OFFICE	6/28/2021	$1,258.00	REGULAR BILLING JULY 2021/ROCKET RU
31856	VARNEY & ASSOCIATES	6/28/2021	$13,500.00	2020 AUDIT
31857	VERIZON	6/28/2021	$2,028.70	CELL PHONE SERVICE
31858	VISA - UMB MUNICIPAL COURT	6/28/2021	$89.44	OFFICE SUPPLIES
31859	VISA - UMB POLICE DEPT	6/28/2021	$2,105.47	UNIFORMS & ALTERATIONS
31860	VISA - UMB PUBLIC WORKS	6/28/2021	$6,502.08	EQUIP REPAIR & MAINT
31861	WAGEWORKS	6/28/2021	$160.00	MAY 2021 MONTHLY ADMIN & COMP FEES
31862	WILD BILL HICKOK RODEO	6/28/2021	$1,020.00	CITY OF ABILENE AD ON JUMBO TRON AT
		Total Checks	$107,453.88	

FILTER: (([Act Year]='2021' and [period] in (6))) and (Source in ('062821PAY'))

City of Abilene
Payroll Expenditures Report
06/25/2021 PR #13

PAYROLL CODE		TOTALS	
	NET SALARIES	$ 92,743.66	
051 & 501	OASDI - CITY/EMPLOYEE	$ 15,631.34	
049 & 502	MEDICARE - CITY/EMPLOYEE	$ 3,655.70	
001	FEDERAL WITHHOLDING - EMPLOYEE	$ 8,693.11	
503	KPERS - CITY	$ 6,697.97	
056, 057, 059	KPERS EMPLOYEE	$ 4,071.71	**$ 10,769.68**
505	KPERS RETIREE/EMPLOYER	$ -	
153	KPERS GROUP LIFE - EMPLOYEE	$ 175.21	
504	KPF - CITY	$ 9,605.48	
61	KPF EMPLOYEE	$ 3,012.25	**$ 12,617.73**
155	KPF GROUP LIFE- EMPLOYEE	$ 56.27	
105 & 540	WADDELL & REED 457 - CITY/EMPLOYEE	$ 1,155.00	
204	WADDELL & REED 529 - EMPLOYEE	$ 50.00	
110	WADDELL & REED SAVINGS - EMPLOYEE	$ 300.00	
130 & 530	ICMA 457 CITY/EMPLOYEE	$ -	
005	STATE TAX - EMPLOYEE	$ 5,005.97	
120	AFLAC After Tax D&L - EMPLOYEE	$ 127.68	
170	AFLAC Before Tax INSURANCE - EMPLOYEE	$ 591.62	
102	VISION CARE DIRECT - EMPLOYEE	$ 80.39	
104	VSP VISION PLANS - EMPLOYEE	$ 174.64	
140	HEALTH INSURANCE - EMPLOYEE	$ 5,998.50	
510	HEALTH INSURANCE - CITY	$ 17,590.92	**$ 23,589.42**
103	HEALTH SAVINGS ACCOUNT - EMPLOYEE	$ 367.50	
506	HEALTH SAVINGS ACCOUNT - CITY	$ 322.50	
111 & 520	IMPACT SPORTS & FITNESS- CITY/EMPLOYEE	$ 242.69	
114 & 560	ABILENE PHYSICAL THERAPY - CITY/EMPLOYEE	$ -	
215	KS Support order- EMPLOYEE	$ 392.25	
206	CA Support order - EMPLOYEE	$ 369.23	
150	FLEXIBLE SPENDING ACCOUNT - EMPLOYEE	$ 1,201.17	
121	POLICE & FIREMENS INS. - EMPLOYEE	$ 20.92	
211	GARNISHMENT - EMPLOYEE	$ -	
	TOTAL PAYROLL EXPENDITURES	**$ 178,333.68**	