



ABILENE CITY COMMISSION - REGULAR MEETING AGENDA
ABILENE PUBLIC LIBRARY, 209 NW FOURTH STREET
June 12, 2023 - 4:00 pm

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

1. Call to Order
2. Roll Call: _____Witt _____Kollhoff _____Rein _____Miller _____Marshall
3. Pledge of Allegiance
4. Approval of the Agenda for the June 12, 2023, City Commission Meeting
5. Consent Agenda - Consent Agenda items are considered routine business items. The consent agenda can be acted upon by one motion unless a majority of the City Commission votes to remove an item for discussion and separate action.
 - a. Meeting Minutes for May 22, 2023, Regular Meeting
 - b. Appointment of Kevin Bailey to the Heritage Commission – three-year term, expiring January 2026
6. Public Comments and Communications
 - a. Public Forum: Persons who wish to address the City Commission regarding items outside the agenda may do so when called upon by the Mayor. Speakers will be allowed a three-minute time limit.
7. Items for discussion
 - a. Presentation of 2022 Independent Audit for the City of Abilene-Kim Linck, Varney & Associates
 1. Consider approval of Resolution No. 061223-1, **A RESOLUTION ACCEPTING THE INDEPENDENT AUDIT OF THE FINANCIAL STATEMENTS OF THE CITY OF ABILENE, KANSAS, FOR YEAR-ENDING DECEMBER 31, 2022, AS PREPARED BY VARNEY AND ASSOCIATES, CPAS, LLC.**

8. Business Items

- a. Consider approval of Master Work Order No. 4 with Olsson, Inc. for tree removal at the Abilene Municipal Airport
- b. Consider a motion to cancel the public hearing scheduled for July 10, 2023, for the property at 123 N. Spruce Street due to the property being sold.

9. Reports

- a. City Manager's Report

10. Recess of Regular Meeting

- a. Consider a motion to recess the June 12, 2023, City Commission Meeting. The City Commission Study Session will begin in 15 minutes, no sooner than 4:30 pm.

11. Call to Order – City Commission Study Session

12. June 12, 2023, City Commission Study Session Agenda

- a. KPERS DROP Benefit
- b. Dangerous structure 604 S. Cedar

13. Adjournment

- a. Consider a motion to adjourn June 12, 2023, City Commission Meeting

Future Meeting Reminders

*City Commission Regular Meeting, June 26, 2023, at 4 pm.

*City Commission Study Session, June 26, 2023 - 15 minutes following the adjournment of the regular meeting, will not start before 4:30 pm.

*City Commission Regular Meeting, July 10, 2023, at 4 pm.

*City Commission Study Session, July 10, 2023 - 15 minutes following the adjournment of the regular meeting, will not start before 4:30 pm.



Abilene City Commission Meeting Minutes
Abilene Public Library – 209 NW Fourth Street
May 22, 2023, @ 4:00 pm.
Abilene, Kansas

1. Call to Order

2. Roll Call – City Commission Present: Mayor Witt, Commissioners, Rein, Miller and Marshall.
Absent: Commissioner Kollhoff.

Staff Present: City Manager Marsh, City Clerk Mohr, Finance Director Johnson, City Attorney Martin, Fire Chief Strunk, Police Chief Hatter, Community Development Director Zook, Public Works Director Schrader, Convention and Visitors Bureau Director Roller-Weeks, City Inspector Steerman and Administrative Assistant Olson.

3. Pledge of Allegiance

Agenda

4. Approval of the Agenda for the May 22, 2023, City Commission Meeting

Motion by Commissioner Marshall, seconded by Commissioner Miller, to approve the agenda as presented.
Roll call vote: Marshall YES, Miller YES, Rein YES, Witt YES. The motion carried unanimously 4-0.

Consent Agenda

5. Consent Agenda - Consent Agenda items are considered routine business items. The consent agenda can be acted upon by one motion unless a majority of the City Commission votes to remove an item for discussion and separate action.

a. Meeting Minutes for May 8, 2023, Regular Meeting

Motion by Commissioner Rein, seconded by Commissioner Miller, to approve the consent agenda as presented.
Roll call vote: Rein YES, Miller YES, Marshall YES, Witt YES. The motion carried unanimously 4-0.

6. Public Comments and Communications

- a. Public Forum: Persons who wish to address the City Commission regarding items outside the agenda may do so when called upon by the Mayor. Speakers will be allowed a three-minute time limit.

There were no public comments or communications.

- b. Presentation of WSU MiniMPA Certificate to Convention and Visitors Bureau Director Julie Roller-Weeks-Dr. Mercy O. Umeri, WSU Hugo Wall School of Public Affairs
- c. Buddy Poppy Day Proclamation

7. Items for discussion

- a. Airport Obstruction Easement Acquisition

Motion by Commissioner Marshall, seconded by Commissioner Miller, to approve the Airport Obstruction Easement Acquisition for the property at 203 S. Madison in the amount of \$55,000.00. Roll call vote: Marshall YES, Miller YES, Rein YES, Witt YES. The motion carried unanimously 4-0.

8. Business Items

- a. Consider approval of Resolution No. 052223-1, **A RESOLUTION FIXING A TIME AND PLACE TO APPEAR TO SHOW CAUSE WHY THE STRUCTURE AT 123 N. SPRUCE ST. SHOULD NOT BE CONDEMNED OR ORDERED REPAIRED OR DEMOLISHED.**

Motion by Commissioner Miller, seconded by Commissioner Rein to approve Resolution No. 052223-1, **A RESOLUTION FIXING A TIME AND PLACE TO APPEAR TO SHOW CAUSE WHY THE STRUCTURE AT 123 N. SPRUCE ST. SHOULD NOT BE CONDEMNED OR ORDERED REPAIRED OR DEMOLISHED.** Roll call vote: Miller YES, Rein YES, Marshall YES, Witt YES. The motion carried unanimously 4-0.

- b. Consider approval of Resolution No. 052223-2, **A RESOLUTION AMENDING THE CITY'S PURCHASING POLICY IN THE CITY OF ABILENE, KANSAS.**

Motion by Commissioner Rein, seconded by Commissioner Marshall, to approve Resolution No. 052223-2, **A RESOLUTION AMENDING THE CITY'S PURCHASING POLICY IN THE CITY OF ABILENE, KANSAS**. Roll call vote: Rein YES, Marshall YES, Miller YES, Witt YES. The motion carried unanimously 4-0.

- c. Consider approval of Resolution No. 052223-3, **A RESOLUTION ADOPTING A TRAVEL POLICY IN THE CITY OF ABILENE, KANSAS**.

Motion by Commissioner Miller, seconded by Commissioner Marshall, to approve Resolution No. 052223-3, **A RESOLUTION ADOPTING A TRAVEL POLICY IN THE CITY OF ABILENE, KANSAS**. Roll call vote: Miller YES, Marshall YES, Rein YES, Witt YES. The motion carried unanimously 4-0.

9. Reports

a. City Manager's Report

Update on the City-held Certificates of Deposit: as each CD reaches maturity, Leann sends out a request for an interest rate bid to each local bank per K.S.A. 12-1675, ensuring each bank has an opportunity to reply.

The Comprehensive Plan Steering Committee met last Tuesday with Foster Design Associates. Discussion centered on the steering committee's role, input on community issues and key planning goals and the park master plan. Also included in the discussion was the community questionnaire to be distributed this summer.

The community survey for the sports complex went live last Friday. The survey is on the community engagement dashboard and can be accessed from the website and social media. We are putting QR codes in the newspaper, water bill and around town to make the survey as accessible as possible. We will also have paper copies available at City Hall, the Senior Center and the Community Center. We plan to have the survey open for two weeks.

Mitch Feeney, a Water Treatment Plant Operator, has received his Water I Operator certification. As I've said in the past, this is not an easy certification and requires a lot of individual study. Congratulations to Mitch.

This Thursday, May 25, we will have an employee appreciation lunch from 11-1 on the east side of the Fire Department. Commissioners are invited to stop by and have a burger or hot dog.

10. Recess of Regular Meeting

- a. Consider a motion to recess the May 22, 2023, City Commission Meeting.

Motion by Commissioner Marshall, seconded by Commissioner Miller, to recess the May 22, 2023, City Commission Meeting at 4:25 pm. Roll call vote: Marshall YES, Miller YES, Rein YES, Witt YES. The motion carried unanimously 4-0. The City Commission Study Session will begin at 4:40 pm.

11. Call to Order – City Commission Study Session

The City Commission Study Session was called to order at 4:40 pm.

12. May 22, 2023, City Commission Study Session Agenda

- a. Engineering work order to begin design of the obstruction removal for the airport.

13. Adjournment - Consider a motion to adjourn May 22, 2023, City Commission Meeting

Motion by Commissioner Miller, seconded by Commissioner Rein, to adjourn the May 22, 2023, City Commission Meeting at 4:41 pm. Roll call vote: Miller YES, Rein YES, Marshall YES, Witt YES. The motion carried unanimously 4-0.

(Seal)

Trevor D. Witt, Mayor

ATTEST:

Shayla L. Mohr
City Clerk



City Commission

Trevor Witt
Mayor

John Kollhoff
Vice-Mayor

Brandon Rein
Member

Wendy Miller
Member

Dee Marshall
Member

CITY STAFF

Ron Marsh
City Manager

Leann Johnson
Finance Director

Shayla Mohr
City Clerk

Lon Schrader
Public Works Director

Kari Zook
Community Development

Kellee Timbrook
Recreation Director

Julie Roller Weeks
CVB Director

Anna Hatter
Chief of Police

Kale Strunk
Fire Chief

City Commission Meeting Date: Monday, June 12, 2023

Session: Regular Meeting

Topic: Appointment to the Heritage Commission

Department: Community Development

Staff Contact: Kari Zook

Background:

There is currently one vacancy on the Heritage Commission. It is a three-year term, 2023-2026.

Kevin Bailey has submitted an application to fill this vacancy. Attached is his application for reference.

Recommendation:

Consider appointing Kevin Bailey to the Heritage Commission.

Fiscal Note:

N/A

Funding Source:

N/A

From: noreply@civicplus.com
To: [Shayla Mohr](#)
Subject: Online Form Submittal: Board & Commission Application Form
Date: Wednesday, June 7, 2023 9:29:27 AM

If you are having problems viewing this HTML email, click to view a [Text version](#).

Board & Commission Application Form

Please complete the online form below.

Personal Information

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

Select One

Name:*

Address:*

Home Phone Number:*

Business Address:*

Business Phone Number:*

Occupation:*

Email Address:

Residency Information

Length of Residency in Dickinson County:*

Are you a registered voter:*

Yes

No

Organization Membership Information

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

Yes

No

If yes, which:

Have you served on a City Board, Commission, or Committee before?*

Yes

No

If yes, which:

Please list organization memberships and positions held:

Additional Comments:

* indicates required fields.

View any uploaded files by [signing in](#) and then proceeding to the link below:
<http://www.abilenecityhall.com/Admin/FormHistory.aspx?SID=1566>

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

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

Name:: Kevin M. Bailey

Address:: 1601 Wildcat St.

Home Phone Number:: 785-280-1762

Business Address:: n/a

Business Phone Number:: n/a

Occupation:: Retired Archivist--Eisenhower Presidential Library

Email Address:: ksbaileys@gmail.com

Length of Residency in Dickinson County:: 15 years

Are you a registered voter:: Yes

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

If yes, which:: Abilene & Smoky Valley RR Association

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

If yes, which::

Please list organization memberships and positions held::

Additional Comments:: Curator at Butler County Hist. Soc./Kansas Oil Museum in El Dorado, 1991-92

Director Codington County Historical Society, Watertown SD 2002-2008 and member of Watertown's Historic Preservation Commission during those years.

Archivist at the Eisenhower Presidential Library 2008-2020

Additional Information:

Form submitted on: 6/7/2023 9:29:22 AM

Submitted from IP Address: 66.232.207.89

Referrer Page: <https://www.abilenecityhall.com/76/Boards-and-Commissions>

Form Address: <http://www.abilenecityhall.com/Forms.aspx?FID=85>



City Commission

Trevor Witt
Mayor

John Kollhoff
Vice-Mayor

Brandon Rein
Member

Wendy Miller
Member

Dee Marshall
Member

CITY STAFF

Ron Marsh
City Manager

Leann Johnson
Finance Director

Shayla Mohr
City Clerk

Lon Schrader
Public Works Director

Kari Zook
Community Development

Kellee Timbrook
Recreation Director

Julie Roller Weeks
CVB Director

Anna Hatter
Chief of Police

Kale Strunk
Fire Chief

City Commission Meeting Date: Monday, June 12, 2023

Session: Regular Meeting

Topic: Financial Statement with Auditor's Report

Department: Finance

Staff Contact: Leann Johnson, Finance Director

Background:

The City of Abilene's independent auditor, Kim Linck, with Varney and Associates, CPAs, LLC, will present the audited financial statements for year-ending December 31, 2022.

Recommendation:

Accept the independent audit of the financial statements of the City of Abilene, Kansas, for year-ending December 31, 2022, as prepared by Varney and Associates, CPAs, LLC.

Fiscal Note:

Funding Source:

General Fund, Audit Services



May 25, 2023

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

We have audited the financial statement of City of Abilene, Kansas as of and for the year ended December 31, 2022, and have issued our report thereon dated May 25, 2023. 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 February 24, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statement that has been prepared by management with your oversight 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 entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of City of Abilene, Kansas 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 City of Abilene, Kansas 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 2022. 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 of Abilene, Kansas' financial statement.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. We did not identify any significant unusual transactions.

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. There were no misstatements identified.

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 City of Abilene, Kansas'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.

May 25, 2023
City of Abilene, Kansas
Page three

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with City of Abilene, Kansas, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, 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.

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, 2022

CITY OF ABILENE, KANSAS
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December 31, 2022

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May 25, 2023

Mayor and City Council
City of Abilene, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions

We have audited the accompanying fund 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, 2022 and the related notes to the financial statement.

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 and Unmodified Opinions section of our report, the accompanying 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, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying 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, 2022, 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* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the KMAAG, 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.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 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, are required to be presented under the provisions of the KMAAG. 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 accompanying supplementary 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.

May 25, 2023
City of Abilene, Kansas
(Continued)

Supplementary Information (Continued)

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated October 27, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 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 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, 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, 2022

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	\$ 2,381,787	\$ -	\$ 5,149,585	\$ 5,159,847	\$ 2,371,525	\$ 86,700	\$ 2,458,225
Special Purpose Funds							
Airport Fund	325,829	-	138,162	101,089	362,902	12,289	375,191
Fire Apparatus Fund	7,207	-	126,800	122,925	11,082	-	11,082
Special Park and Recreation Fund	74,942	-	25,521	43,199	57,264	857	58,121
Special Alcohol and Drug Fund	11,269	-	13,733	12,450	12,552	-	12,552
Library Fund	-	-	514,950	514,950	-	12	12
Tourism and Convention Fund	67,820	-	336,364	308,058	96,126	41,302	137,428
Special Highway Fund	366,035	-	505,922	776,513	95,444	19,232	114,676
Recreation Commission Fund	641,733	-	534,114	691,304	484,543	14,799	499,342
Capital Improvement Fund	155,861	-	251,133	289,434	117,560	-	117,560
Equipment Reserve Fund	443,177	-	432,453	461,510	414,120	-	414,120
Library/Pool Renovation Fund	72,197	-	-	31,700	40,497	-	40,497
Sales Tax Street Fund	1,118,275	-	467,074	-	1,585,349	-	1,585,349
CID Sales Tax Fund	13,277	-	275,597	294,719	(5,845)	24,687	18,842
8th Street Project Fund	233,037	-	-	233,037	-	-	-
Special Law Enforcement	6,665	-	1,351	5,166	2,850	-	2,850
American Rescue Plan Fund	352,467	-	473,165	319,242	506,390	-	506,390
Sister City Scholarship Fund	7,000	-	6,241	-	13,241	-	13,241
KS Fights Addiction Fund	-	-	1,505	-	1,505	-	1,505
Land Bank Fund	-	-	127,500	92,500	35,000	-	35,000
Bond and Interest	31,125	-	491,835	482,339	40,621	-	40,621
Business Funds							
Water Utility Fund	845,902	-	2,000,356	1,928,009	918,249	58,766	977,015
Sewer Utility Fund	1,012,174	-	1,580,231	1,735,605	856,800	42,667	899,467
Equipment Reserve - Water Fund	103,199	-	100,556	-	203,755	-	203,755

(continued)

STATEMENT 1

CITY OF ABILENE, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

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	\$ 335,173	\$ -	\$ 199,658	\$ 521,897	\$ 12,934	\$ -	\$ 12,934
Recycling Fund	200,243	-	130,583	120,937	209,889	6,788	216,677
Storm Drain Fund	476,369	-	67,180	15,185	528,364	-	528,364
Related Municipal Entities							
Public Building Commission	149,779	-	1,654,944	1,654,944	149,779	-	149,779
Total Reporting Entity (Excluding Agency Funds)	\$ 9,432,542	\$ -	\$ 15,606,513	\$ 15,916,559	\$ 9,122,496	\$ 308,099	\$ 9,430,595

Composition of Cash

Checking and Money Market Accounts	\$ 5,203,504
Certificates of Deposit	4,117,037
Total Related Municipal Entities	149,779
Total Cash	\$ 9,470,320
Agency Funds Per Schedule 3	(39,725)
Total Reporting Entity (Excluding Agency Funds)	\$ 9,430,595

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2022

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.

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

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 City 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 statutes 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.

If the City is holding a revenue neutral hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City did hold a revenue neutral rate hearing for this year.

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. There was no such budget amendments for this year.

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.

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

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, 2022, the City's carrying amount of the deposits was \$9,470,320 and the bank balance was \$9,673,503. The bank balance was held by three banks, resulting in a concentration of credit risk. Of the bank balance, \$1,162,307 was covered by federal depository insurance, and the balance 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 Annual Comprehensive 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.

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

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 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$173,025 for KPERS and \$321,430 for KP&F for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,717,631 and \$3,120,600 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022, the City paid \$14,646. 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:

<u>Project Name</u>	<u>Expenditures to Date</u>	<u>Project Authorizations</u>
Concrete Street Repairs	\$ -	\$ 51,066
Water Treatment Plant Generator	-	79,705
Total	\$ -	\$ 130,771

Note 7: Interfund Transactions

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Sister City Scholarship Fund	Commission Direction	\$ 6,241
General Fund	Tourism & Convention Fund	Commission Direction	25,000
General Fund	Equipment Reserve	KSA 12-1, 117	325,000
ARPA Fund	Tourism & Convention Fund	Commission Direction	105,824
Recycling Fund	Equipment Reserve	KSA 12-1, 117	9,500
Airport Fund	Equipment Reserve	KSA 12-1, 117	2,000
Water Fund	Equipment Reserve - Water	KSA 12-1, 117	100,000
Water Fund	General Fund	KSA 12-825d	94,000
Recycling Fund	General Fund	KSA 12-825d	4,750
Storm Drainage Fund	General Fund	KSA 12-825d	3,400
Sewer Fund	General Fund	KSA 12-825d	82,500
Sewer Fund	Equipment Reserve - Sewer	KSA 12-1, 117	50,000
8th Street Project Fund	Special Highway Fund	KSA 12-1, 119	233,037
			\$ 1,041,252

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

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	2022 Interest Paid
General Obligation Bonds									
2013 Series A	1.600%	2/27/2013	\$ 1,570,000	9/1/2023	\$ 100,000	\$ -	\$ 50,000	\$ 50,000	\$ 1,850
2015 Series A	2.083%	8/13/2015	245,000	9/1/2025	100,000	-	25,000	75,000	2,238
2017 Series B	3.500%	6/12/2017	4,290,000	9/1/2040	3,485,000	-	210,000	3,275,000	122,250
2019 Series A	2.610%	6/24/2019	2,725,000	9/1/2039	2,725,000	-	110,000	2,615,000	99,550
2019 Series B	1.570%	12/9/2019	3,945,000	3/1/2028	3,300,000	-	415,000	2,885,000	114,125
Total General Obligation Bonds					<u>\$ 9,710,000</u>	<u>\$ -</u>	<u>\$ 810,000</u>	<u>\$ 8,900,000</u>	<u>\$ 340,013</u>
PBC Bonds									
Public Building Commission 2017 Series A	3.000%	12/14/2017	\$ 17,405,000	12/1/2035	<u>\$ 16,885,000</u>	<u>\$ -</u>	<u>\$ 980,000</u>	<u>\$ 15,905,000</u>	<u>\$ 674,944</u>
Lease Purchase									
Dump Truck	3.000%	5/1/2018	\$ 91,899	5/1/2022	\$ 19,498	\$ -	\$ 19,498	\$ -	\$ 593
Street Sweeper	3.800%	9/6/2018	144,824	10/1/2025	87,956	-	20,696	67,260	3,330
Fire Truck	3.950%	10/16/2018	433,212	2/1/2026	325,114	-	62,381	262,733	8,694
Water Meter	1.750%	6/8/2020	740,010	6/1/2025	433,882	-	105,629	328,253	7,698
Total Lease Purchase					<u>\$ 866,450</u>	<u>\$ -</u>	<u>\$ 208,204</u>	<u>\$ 658,246</u>	<u>\$ 20,315</u>
Total Contractual Indebtness					<u>\$ 27,461,450</u>	<u>\$ -</u>	<u>\$ 1,998,204</u>	<u>\$ 25,463,246</u>	<u>\$ 1,035,272</u>

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 8: Long-Term Debt (Continued)

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

Principal	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	Total
General Obligation Bonds									
2013 Series A	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
2015 Series A	25,000	25,000	25,000	-	-	-	-	-	75,000
2017 Series B	225,000	225,000	200,000	200,000	215,000	845,000	805,000	560,000	3,275,000
2019 Series A	115,000	125,000	130,000	130,000	140,000	735,000	855,000	385,000	2,615,000
2019 Series B	435,000	450,000	470,000	490,000	510,000	530,000	-	-	2,885,000
Total General Obligation Bonds	\$ 850,000	\$ 825,000	\$ 825,000	\$ 820,000	\$ 865,000	\$ 2,110,000	\$ 1,660,000	\$ 945,000	\$ 8,900,000
Revenue Bonds									
Public Building Commission									
2017 Series A	\$ 1,020,000	\$ 965,000	\$ 1,010,000	\$ 1,060,000	\$ 1,115,000	\$ 6,365,000	\$ 4,370,000	\$ -	\$ 15,905,000
Lease Purchase									
Street Sweeper	\$ 21,483	\$ 22,294	\$ 23,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,260
Fire Truck	64,030	65,723	67,461	65,519	-	-	-	-	262,733
Water Meter	107,503	109,399	111,351	-	-	-	-	-	328,253
Total Lease Purchase	\$ 193,016	\$ 197,416	\$ 202,295	\$ 65,519	\$ -	\$ -	\$ -	\$ -	\$ 658,246
Total Contractual Indebtedness	\$ 2,063,016	\$ 1,987,416	\$ 2,037,295	\$ 1,945,519	\$ 1,980,000	\$ 8,475,000	\$ 6,030,000	\$ 945,000	\$ 25,463,246

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 8: Long-Term Debt (Continued)

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

Interest	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	Total
General Obligation Bonds									
2013 Series A	\$ 950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950
2015 Series A	1,725	1,188	613	-	-	-	-	-	3,526
2017 Series B	115,950	109,200	102,450	96,450	90,450	358,150	211,000	45,400	1,129,050
2019 Series A	94,050	88,300	82,050	75,550	69,050	257,700	136,500	17,400	820,600
2019 Series B	97,425	79,725	61,325	42,125	22,125	5,962	-	-	308,687
Total General Obligation Bonds	\$ 310,100	\$ 278,413	\$ 246,438	\$ 214,125	\$ 181,625	\$ 621,812	\$ 347,500	\$ 62,800	\$ 2,262,813
Revenue Bonds									
PBC Bond - Series 2017	\$ 635,744	\$ 594,944	\$ 546,694	\$ 496,194	\$ 443,194	\$ 1,400,420	\$ 274,013	\$ -	\$ 4,391,203
Lease Purchase									
Street Sweeper	\$ 2,543	\$ 1,731	\$ 880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,154
Fire Truck	7,045	5,352	3,614	1,831	-	-	-	-	17,842
Water Meter	5,824	3,928	1,976	-	-	-	-	-	11,728
Total Lease Purchases	\$ 15,412	\$ 11,011	\$ 6,470	\$ 1,831	\$ -	\$ -	\$ -	\$ -	\$ 34,724
Total Interest	\$ 961,256	\$ 884,368	\$ 799,602	\$ 712,150	\$ 624,819	\$ 2,022,232	\$ 621,513	\$ 62,800	\$ 6,688,740

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

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, 2022.

Note 11: Self-Insurance Program

The City utilizes 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 \$8,700 per family covered and \$4,350 per single insured employee on the Traditional plan and \$6,700 per family covered and \$3,350 per single insured employee on the HSA plan and \$325,300 in total for the year. The plan has fixed costs of \$545,929. 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, 2022. Changes in claims liability for 2022 were as follows:

Beginning Balance	\$ 157,912
Additions	719,639
Payments	767,411
Ending Balance	<u><u>\$ 110,140</u></u>

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.

<u>Years of Continuous Service</u>	<u>Vacation Days Accrued (hours/year)</u>	
	<u>Regular</u>	<u>Fire Department</u>
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, 2022 was \$106,904.

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, 2022 was \$503,965.

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

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 27 of the supplemental schedules.

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

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

CITY OF ABILENE, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Certified Budget	Adjustment for Budget Credits/ Adjustments	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 6,508,568	\$ -	\$ 6,508,568	\$ 5,159,847	\$ (1,348,721)
Special Revenue Funds					
Airport Fund	774,600	-	774,600	101,089	(673,511)
Fire Apparatus Fund	137,925	-	137,925	122,925	(15,000)
Special Park and Recreation Fund	65,167	-	65,167	43,199	(21,968)
Special Alcohol and Drug Fund	20,037	-	20,037	12,450	(7,587)
Library Fund	523,531	-	523,531	514,950	(8,581)
Tourism and Convention Fund	292,841	17,633	310,474	308,058	(2,416)
Special Highway Fund	789,895	-	789,895	776,513	(13,382)
Recreation Commission Fund	1,098,740	-	1,098,740	691,304	(407,436)
Capital Improvement Fund	367,620	-	367,620	289,434	(78,186)
Library/Pool Renovation Fund	72,196	-	72,196	31,700	(40,496)
Sales Tax Street Fund	1,022,856	-	1,022,856	-	(1,022,856)
8th Street Project Fund	233,037	-	233,037	233,037	-
American Rescue Plan Fund	940,732	-	940,732	213,418	(727,314)
Bond and Interest	532,338	-	532,338	482,339	(49,999)
Business Funds					
Water Utility Fund	2,775,874	-	2,775,874	1,928,009	(847,865)
Sewer Utility Fund	2,544,470	-	2,544,470	1,735,605	(808,865)
Recycling Fund	277,793	-	277,793	120,937	(156,856)
Storm Water	534,021	-	534,021	15,185	(518,836)
	<u>\$ 19,512,241</u>	<u>\$ 17,633</u>	<u>\$ 19,529,874</u>	<u>\$ 12,779,999</u>	<u>\$ (6,749,875)</u>

CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>		<u>2022</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
GENERAL FUND				
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 1,872,883	1,626,185	\$ 1,708,964	\$ (82,779)
Delinquent Tax	34,841	53,636	20,000	33,636
Motor Vehicle Tax	242,209	198,690	193,696	4,994
Intergovernmental Revenue				
Local Sales Tax	1,542,859	1,683,556	1,450,000	233,556
Franchise Tax	801,860	932,219	781,000	151,219
KLINK - Highway Maintenance	51,215	51,250	50,000	1,250
Liquor Control Tax	11,231	13,732	-	13,732
Grants	74,422	200	-	200
Licenses and Fees	197,179	202,580	205,000	(2,420)
Miscellaneous	130,843	202,887	-	202,887
Transfers In	166,639	184,650	184,650	-
Total Receipts	<u>\$ 5,126,181</u>	<u>\$ 5,149,585</u>	<u>\$ 4,593,310</u>	<u>\$ 556,275</u>

CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis

GENERAL FUND (CONTINUED)

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>		<u>2022</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
GENERAL FUND				
Departmental Expenditures				
Administrative				
Salaries and Benefits	\$ 302,013	\$ 333,939	\$ 377,145	\$ (43,206)
Contractual Services	55,330	64,054	65,500	(1,446)
Services and Supplies	287,272	300,267	259,007	41,260
Capital Outlay	1,114	1,638	100,000	(98,362)
Other	1,500	6,000	-	6,000
Total	<u>\$ 647,229</u>	<u>\$ 705,898</u>	<u>\$ 801,652</u>	<u>\$ (95,754)</u>
Police				
Salaries and Benefits	\$ 1,132,884	\$ 1,275,938	\$ 1,285,175	\$ (9,237)
Services and Supplies	217,200	175,199	180,000	(4,801)
Capital Outlay	8,652	5,742	-	5,742
Total	<u>\$ 1,358,736</u>	<u>\$ 1,456,879</u>	<u>\$ 1,465,175</u>	<u>\$ (8,296)</u>
Fire				
Salaries and Benefits	\$ 671,261	\$ 871,237	\$ 974,411	\$ (103,174)
Services and Supplies	100,589	110,156	107,325	2,831
Capital Outlay	432	129	-	129
Total	<u>\$ 772,282</u>	<u>\$ 981,522</u>	<u>\$ 1,081,736</u>	<u>\$ (100,214)</u>
Streets and Alley				
Salaries and Benefits	\$ 240,627	\$ 266,721	\$ 306,153	\$ (39,432)
Services and Supplies	333,042	404,818	384,600	20,218
Total	<u>\$ 573,669</u>	<u>\$ 671,539</u>	<u>\$ 690,753</u>	<u>\$ (19,214)</u>
Bindweed and Flood Maintenance				
Salaries and Benefits	\$ 26,330	\$ 44,490	\$ 95,030	\$ (50,540)
Services and Supplies	55,907	41,905	48,700	(6,795)
Total	<u>\$ 82,237</u>	<u>\$ 86,395</u>	<u>\$ 143,730</u>	<u>\$ (57,335)</u>
Parks and Recreation				
Salaries and Benefits	\$ 218,671	\$ 231,111	\$ 237,450	\$ (6,339)
Services and Supplies	89,289	97,669	96,850	819
Capital Outlay	9,401	12,634	15,000	(2,366)
Total	<u>\$ 317,361</u>	<u>\$ 341,414</u>	<u>\$ 349,300</u>	<u>\$ (7,886)</u>
Pool				
Services and Supplies	\$ 9,697	\$ 13,969	\$ 20,000	\$ (6,031)

CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND (CONTINUED)

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
GENERAL FUND				
Departmental Expenditures				
Community Development				
Salaries and Benefits	\$ 56,391	\$ 104,100	\$ 95,488	\$ 8,612
Services and Supplies	20,328	28,501	12,250	16,251
Capital Outlay	-	-	35,000	(35,000)
Total	\$ 76,719	\$ 132,601	\$ 142,738	\$ (10,137)
Inspection				
Salaries and Benefits	\$ 80,342	\$ 83,746	\$ 83,443	\$ 303
Contractual Services	12,810	9,420	35,000	(25,580)
Services and Supplies	48,154	34,597	31,650	2,947
Total	\$ 141,306	\$ 127,763	\$ 150,093	\$ (22,330)
Municipal Court				
Salaries and Benefits	\$ 77,117	\$ 77,696	\$ 81,026	\$ (3,330)
Contractual Services	43,454	43,520	60,000	(16,480)
Services and Supplies	44,655	48,947	62,525	(13,578)
Total	\$ 165,226	\$ 170,163	\$ 203,551	\$ (33,388)
Senior Center and Transportation				
Salaries and Benefits	\$ 5,309	\$ 5,377	\$ 6,490	\$ (1,113)
Contractual Services	7,800	9,600	7,500	2,100
Capital Outlay	-	1,634	5,000	(3,366)
Services and Supplies	22,070	25,128	19,100	6,028
Total	\$ 35,179	\$ 41,739	\$ 38,090	\$ 3,649
Civic Center				
Services and Supplies	\$ 31,272	\$ 41,719	\$ 35,750	\$ 5,969
Capital Outlay	12,112	8,408	11,000	(2,592)
Total	\$ 43,384	\$ 50,127	\$ 46,750	\$ 3,377
Land Bank				
Services and Supplies	\$ -	\$ 23,597	\$ 25,000	\$ (1,403)
Other Expenditures				
Transfers Out	\$ 342,000	\$ 356,241	\$ 350,000	\$ 6,241
Fund Balance Reserve	-	-	1,000,000	(1,000,000)
Total	\$ 342,000	\$ 356,241	\$ 1,350,000	\$ (993,759)
Total Expenditures	\$ 4,565,025	\$ 5,159,847	\$ 6,508,568	\$ (1,348,721)
Receipts Over (Under) Expenditures	\$ 561,156	\$ (10,262)		
Unencumbered Cash, January 1	1,820,631	2,381,787		
Unencumbered Cash, December 30	\$ 2,381,787	\$ 2,371,525		

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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>		<u>2022</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 23,616	\$ 56,326	\$ 59,328	\$ (3,002)
Delinquent Tax	318	712	-	712
Motor Vehicle Tax	1,576	2,333	2,445	(112)
Intergovernmental Revenue				
Grants - FAA	94,983	76,506	360,000	(283,494)
Other Receipts				
Contract Payments	8,975	1,986	7,500	(5,514)
Reimbursed Expenses	12,577	157	-	157
Refunds Received	167	35	-	35
Interest Income	36	107	-	107
Total Receipts	<u>\$ 142,248</u>	<u>\$ 138,162</u>	<u>\$ 429,273</u>	<u>\$ (291,111)</u>
Expenditures				
Contractual Services	\$ 4,447	\$ 4,550	\$ 6,500	\$ (1,950)
Services and Supplies	25,089	46,725	35,000	11,725
Capital Outlay	94,465	47,814	700,000	(652,186)
Transfers Out	2,000	2,000	2,000	-
Airport Reserve Balance	-	-	31,100	(31,100)
Total Expenditures	<u>\$ 126,001</u>	<u>\$ 101,089</u>	<u>\$ 774,600</u>	<u>\$ (673,511)</u>
Receipts Over (Under) Expenditures	\$ 16,247	\$ 37,073		
Unencumbered Cash, January 1	<u>309,582</u>	<u>325,829</u>		
Unencumbered Cash, December 31	<u>\$ 325,829</u>	<u>\$ 362,902</u>		

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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
Receipts				
Ad Valorem Property Tax	\$ 105,488	\$ 112,247	\$ 117,892	\$ (5,645)
Delinquent Tax	1,743	2,651	-	2,651
Motor Vehicle Tax	13,400	11,198	10,909	289
Sale of Equipment	-	700	-	700
Interest Income	-	4	-	4
Total Receipts	<u>\$ 120,631</u>	<u>\$ 126,800</u>	<u>\$ 128,801</u>	<u>\$ (2,001)</u>
Expenditures				
Capital Outlay	\$ 120,543	\$ 122,925	\$ 122,925	\$ -
Fire Apparatus Reserve Balance	-	-	15,000	(15,000)
Total Expenditures	<u>\$ 120,543</u>	<u>\$ 122,925</u>	<u>\$ 137,925</u>	<u>\$ (15,000)</u>
Receipts Over (Under) Expenditures	\$ 88	\$ 3,875		
Unencumbered Cash, January 1	<u>7,119</u>	<u>7,207</u>		
Unencumbered Cash, December 31	<u>\$ 7,207</u>	<u>\$ 11,082</u>		

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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2020</u>	<u>2021</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Receipts				
Alcohol Tax	\$ 11,231	\$ 13,732	\$ 10,000	\$ 3,732
Interest Income	7	15	-	15
Gifts and Donations	37,278	11,774	-	11,774
Total Receipts	<u>\$ 48,516</u>	<u>\$ 25,521</u>	<u>\$ 10,000</u>	<u>\$ 15,521</u>
Expenditures				
Capital Outlay	\$ 32,241	\$ 43,199	\$ 65,167	\$ (21,968)
Receipts Over (Under) Expenditures	\$ 16,275	\$ (17,678)		
Unencumbered Cash, January 1	<u>58,667</u>	<u>74,942</u>		
Unencumbered Cash, December 31	<u>\$ 74,942</u>	<u>\$ 57,264</u>		

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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Alcohol Tax	\$ 11,231	\$ 13,732	\$ 10,000	\$ 3,732
Interest Income	1	1	-	1
Total Receipts	<u>\$ 11,232</u>	<u>\$ 13,733</u>	<u>\$ 10,000</u>	<u>\$ 3,733</u>
Expenditures				
Cash Reserve	\$ -	\$ -	\$ 10,037	\$ (10,037)
Awards and Contributions	10,000	12,450	10,000	2,450
Total Expenditures	<u>\$ 10,000</u>	<u>\$ 12,450</u>	<u>\$ 20,037</u>	<u>\$ (7,587)</u>
Receipts Over (Under) Expenditures	\$ 1,232	\$ 1,283		
Unencumbered Cash, January 1	<u>10,037</u>	<u>11,269</u>		
Unencumbered Cash, December 31	<u>\$ 11,269</u>	<u>\$ 12,552</u>		

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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>		<u>2022</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Ad Valorem Property Tax	\$ 453,376	\$ 453,799	\$ 476,669	\$ (22,870)
Delinquent Tax	8,752	12,648	-	12,648
Motor Vehicle Tax	62,106	48,503	46,862	1,641
Total Receipts	<u>\$ 524,234</u>	<u>\$ 514,950</u>	<u>\$ 523,531</u>	<u>\$ (8,581)</u>
Expenditures				
Appropriation to Library	\$ 524,234	\$ 514,950	\$ 523,531	\$ (8,581)
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, January 1	<u>-</u>	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>\$ -</u>		

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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>		<u>2022</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Transient Guest Tax	\$ 149,062	\$ 169,287	\$ 175,000	\$ (5,713)
Charges for Services	21,246	11,423	5,000	6,423
Interest Income	8	38	-	38
Reimbursed Expenses	17,224	7,024	10,000	(2,976)
Refunds Received	48	135	-	135
Miscellaneous Revenue	26,208	17,633	-	17,633
Transfers In	25,000	130,824	25,000	105,824
Total Receipts	<u>\$ 238,796</u>	<u>\$ 336,364</u>	<u>\$ 215,000</u>	<u>\$ 121,364</u>
Expenditures				
Salaries and Benefits	\$ 84,414	\$ 91,976	\$ 110,914	\$ (18,938)
Services and Supplies	136,749	216,082	103,750	112,332
Capital Outlay	-	-	50,000	(50,000)
Fund Balance Reserve	-	-	28,177	(28,177)
Subtotal Expenditures	<u>\$ 221,163</u>	<u>\$ 308,058</u>	<u>\$ 292,841</u>	<u>\$ 15,217</u>
Allowable Qualifying Budget Credits	<u>-</u>	<u>-</u>	<u>17,633</u>	<u>(17,633)</u>
	<u>\$ 221,163</u>	<u>\$ 308,058</u>	<u>\$ 310,474</u>	<u>\$ (2,416)</u>
Receipts Over (Under) Expenditures	\$ 17,633	\$ 28,306		
Unencumbered Cash, January 1	<u>50,187</u>	<u>67,820</u>		
Unencumbered Cash, December 31	<u>\$ 67,820</u>	<u>\$ 96,126</u>		

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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Fuel Tax	\$ 178,874	\$ 170,351	\$ 159,460	\$ 10,891
KDOT Funds	83,872	99,924	80,000	19,924
Interest Income	735	537	2,000	(1,463)
Reimbursed Expenses	1,450	2,073	-	2,073
Transfers In	-	233,037	233,037	-
Total Receipts	<u>\$ 264,931</u>	<u>\$ 505,922</u>	<u>\$ 474,497</u>	<u>\$ 31,425</u>
Expenditures				
Services and Supplies	\$ 23,713	\$ 39,776	\$ 48,000	\$ (8,224)
Contractual Services	53,726	158,220	75,000	83,220
Capital Outlay	78,653	578,517	650,000	(71,483)
Fund Balance Reserve	-	-	16,895	(16,895)
Total Expenditures	<u>\$ 156,092</u>	<u>\$ 776,513</u>	<u>\$ 789,895</u>	<u>\$ (13,382)</u>
Receipts Over (Under) Expenditures	\$ 108,839	\$ (270,591)		
Unencumbered Cash, January 1	<u>257,196</u>	<u>366,035</u>		
Unencumbered Cash, December 31	<u>\$ 366,035</u>	<u>\$ 95,444</u>		

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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Property Tax	\$ 344,620	\$ 335,958	\$ 281,450	\$ 54,508
Fees	208,398	193,623	188,550	5,073
Interest Income	67	171	-	171
Grants	-	-	15,000	(15,000)
Property Tax	-	-	71,388	(71,388)
Miscellaneous	-	4,362	-	4,362
Total Receipts	<u>\$ 553,085</u>	<u>\$ 534,114</u>	<u>\$ 556,388</u>	<u>\$ (22,274)</u>
Expenditures				
Administration	\$ 248,017	\$ 257,623	\$ 224,730	\$ 32,893
Aquatics	75,440	81,497	83,629	(2,132)
Athletics	85,787	88,190	110,900	(22,710)
Community Education	21,576	17,878	33,400	(15,522)
Community Center	59,670	61,806	76,500	(14,694)
Special Projects	-	184,310	165,000	19,310
Capital Improvements	-	-	250,000	(250,000)
Employee Benefit	-	-	144,129	(144,129)
Cash Forward	-	-	10,452	(10,452)
Total Expenditures	<u>\$ 490,490</u>	<u>\$ 691,304</u>	<u>\$ 1,098,740</u>	<u>\$ (407,436)</u>
Receipts Over (Under) Expenditures	\$ 62,595	\$ (157,190)		
Unencumbered Cash, January 1	<u>579,138</u>	<u>641,733</u>		
Unencumbered Cash, December 31	<u>\$ 641,733</u>	<u>\$ 484,543</u>		

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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Ad Valorem Tax	\$ 60,752	\$ 239,050	\$ 251,741	\$ (12,691)
Delinquent Tax	555	1,649	500	1,149
Motor Vehicle Tax	2,582	5,959	6,292	(333)
Interest Income	40	47	-	47
Reimbursed expenses	9,464	-	-	-
Miscellaneous	-	4,428	-	4,428
Tax Credits	-	-	85,000	(85,000)
Total Receipts	<u>\$ 73,393</u>	<u>\$ 251,133</u>	<u>\$ 343,533</u>	<u>\$ (92,400)</u>
Expenditures				
Capital Imprvmt Projects/Equip	\$ 280,244	\$ 289,434	\$ 350,000	\$ (60,566)
Fund Balance Reserve	-	-	17,620	(17,620)
Total Expenditures	<u>\$ 280,244</u>	<u>\$ 289,434</u>	<u>\$ 367,620</u>	<u>\$ (78,186)</u>
Receipts Over (Under) Expenditures	\$ (206,851)	\$ (38,301)		
Unencumbered Cash, January 1	<u>362,712</u>	<u>155,861</u>		
Unencumbered Cash, December 31	<u>\$ 155,861</u>	<u>\$ 117,560</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
EQUIPMENT RESERVE FUND

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Interest Income	\$ 40	\$ 134
Grants and contributions	49,178	36,851
Miscellaneous	36,350	52,318
Sale of property	7,825	6,650
Transfers In	321,500	336,500
Total Receipts	<u>\$ 414,893</u>	<u>\$ 432,453</u>
Expenditures		
Capital Outlay	<u>\$ 304,082</u>	<u>\$ 461,510</u>
Receipts Over (Under) Expenditures	\$ 110,811	\$ (29,057)
Unencumbered Cash, January 1	<u>332,366</u>	<u>443,177</u>
Unencumbered Cash, December 31	<u><u>\$ 443,177</u></u>	<u><u>\$ 414,120</u></u>

**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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Sales Tax Distribution	\$ -	\$ -	\$ -	\$ -
Expenditures				
Capital Outlay	\$ 7,069	\$ 31,700	\$ 72,196	\$ (40,496)
Receipts Over (Under) Expenditures	\$ (7,069)	\$ (31,700)		
Unencumbered Cash, January 1	<u>79,266</u>	<u>72,197</u>		
Unencumbered Cash, December 31	<u>\$ 72,197</u>	<u>\$ 40,497</u>		

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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>		<u>2022</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Sales Tax	\$ 395,419	\$ 438,758	\$ 375,000	\$ 63,758
Interest Income	-	28,316	-	28,316
Total Receipts	<u>\$ 395,419</u>	<u>\$ 467,074</u>	<u>\$ 375,000</u>	<u>\$ 92,074</u>
Expenditures				
Street Projects	\$ -	\$ -	\$ 1,000,000	\$ (1,000,000)
Fund Balance Reserve	-	-	22,856	(22,856)
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,022,856</u>	<u>\$ (1,022,856)</u>
Receipts Over (Under) Expenditures	\$ 395,419	\$ 467,074		
Unencumbered Cash, January 1	<u>722,856</u>	<u>1,118,275</u>		
Unencumbered Cash, December 31	<u>\$ 1,118,275</u>	<u>\$ 1,585,349</u>		

**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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Sales tax	\$ 228,602	\$ 275,597
Expenditures		
Services and Supplies	\$ 221,348	\$ 294,719
Receipts Over (Under) Expenditures	\$ 7,254	\$ (19,122)
Unencumbered Cash, January 1	<u>6,023</u>	<u>13,277</u>
Unencumbered Cash, December 31	<u><u>\$ 13,277</u></u>	<u><u>\$ (5,845)</u></u>

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis**

2019 BOND 8TH STREET PROJECT FUND

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Interest Income	\$ 11	\$ -	\$ -	\$ -
Expenditures				
Capital Outlay	\$ 5,572	\$ -	\$ 233,037	(233,037)
Transfer Out	-	233,037	-	233,037
Total Expenditures	<u>\$ 5,572</u>	<u>\$ 233,037</u>	<u>\$ 233,037</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (5,561)	\$ (233,037)		
Unencumbered Cash, January 1	<u>238,598</u>	<u>233,037</u>		
Unencumbered Cash, December 31	<u>\$ 233,037</u>	<u>\$ -</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
SPECIAL LAW ENFORCEMENT

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Fines and fees	\$ 748	\$ 1,351
Expenditures		
Services and supplies	\$ -	\$ 5,166
Receipts Over (Under) Expenditures	\$ 748	\$ (3,815)
Unencumbered Cash, January 1	<u>5,917</u>	<u>6,665</u>
Unencumbered Cash, December 31	<u><u>\$ 6,665</u></u>	<u><u>\$ 2,850</u></u>

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
AMERICAN RESCUE PLAN FUND

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>		<u>2022</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Grants	\$ 473,165	\$ 473,165	\$ 470,366	\$ 2,799
Expenditures				
Capital Outlay	\$ 120,698	\$ 213,418	\$ 940,732	\$ (727,314)
Transfer Out	-	105,824	-	105,824
Total Expenditures	<u>\$ 120,698</u>	<u>\$ 319,242</u>	<u>\$ 940,732</u>	<u>\$ (621,490)</u>
Receipts Over (Under)				
Expenditures	\$ 352,467	\$ 153,923		
Unencumbered Cash, January 1	<u>-</u>	<u>352,467</u>		
Unencumbered Cash, December 31	<u>\$ 352,467</u>	<u>\$ 506,390</u>		

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

Regulatory Basis

SISTER CITY SCHOLARSHIP FUND

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Transfer In	\$ 7,000	\$ 6,241
Expenditures		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ 7,000	\$ 6,241
Unencumbered Cash, January 1	<u>-</u>	<u>7,000</u>
Unencumbered Cash, December 31	<u><u>\$ 7,000</u></u>	<u><u>\$ 13,241</u></u>

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
KS FIGHTS ADDICTION

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Miscellaneous	\$ -	\$ 1,505
Expenditures		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ 1,505
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>\$ 1,505</u>

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
LAND BANK**

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Sale of Lots	\$ -	\$ 127,500
Expenditures		
Cost of Lots	\$ -	\$ 92,500
Receipts Over (Under) Expenditures	\$ -	\$ 35,000
Unencumbered Cash, January 1	<u>-</u>	<u>-</u>
Unencumbered Cash, December 31	<u><u>\$ -</u></u>	<u><u>\$ 35,000</u></u>

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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>		<u>2022</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Ad Valorem Property Tax	\$ 296,426	\$ 326,567	\$ 343,070	\$ (16,503)
Delinquent Tax	8,725	11,916	-	11,916
Motor Vehicle Tax	64,094	34,334	30,573	3,761
Special Assessments	115,904	118,116	115,000	3,116
Interest Income	992	902	1,000	(98)
Total Receipts	<u>\$ 486,141</u>	<u>\$ 491,835</u>	<u>\$ 489,643</u>	<u>\$ 2,192</u>
Expenditures				
Bond Principal and Interest	\$ 676,463	\$ 482,339	\$ 482,338	\$ 1
Cash reserve	-	-	50,000	(50,000)
Total Expenditures	<u>\$ 676,463</u>	<u>\$ 482,339</u>	<u>\$ 532,338</u>	<u>\$ (49,999)</u>
Receipts Over (Under) Expenditures	\$ (190,322)	\$ 9,496		
Unencumbered Cash, January 1	<u>221,447</u>	<u>31,125</u>		
Unencumbered Cash, December 31	<u>\$ 31,125</u>	<u>\$ 40,621</u>		

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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Charges for Services	\$ 1,850,933	\$ 1,924,889	\$ 1,879,990	\$ 44,899
Sales Tax	4	87	-	87
Fines and Penalties	13,584	13,072	15,000	(1,928)
Reimbursed Expenses	2,512	13,821	-	13,821
Interest Income	596	516	-	516
Antenna Fees	17,129	17,597	17,500	97
Miscellaneous Fees	40,369	30,374	13,500	16,874
Total Receipts	<u>\$ 1,925,127</u>	<u>\$ 2,000,356</u>	<u>\$ 1,925,990</u>	<u>\$ 74,366</u>
Expenditures				
Wells Production and Water Treatment Plant				
Salaries and Benefits	\$ 264,261	\$ 278,812	\$ 282,331	\$ (3,519)
Contractual Services	41,414	3,144	20,000	(16,856)
Services and Supplies	258,131	322,797	314,650	8,147
Capital Outlay	241,301	73,115	80,000	(6,885)
Water Distribution				
Salaries and Benefits	201,347	213,008	258,735	(45,727)
Services and Supplies	352,415	386,819	362,700	24,119
Capital Outlay	81,452	81,923	72,000	9,923
Commercial				
Salaries and Benefits	148,603	152,879	165,017	(12,138)
Contractual Services	4,917	4,700	7,300	(2,600)
Services and Supplies	149,518	150,562	158,000	(7,438)
Capital Outlay	131,242	-	-	-
Debt Service				
Interest Payments	31,250	31,250	66,250	(35,000)
2019 Bond Expense	-	35,000	-	35,000
Transfers Out	191,040	194,000	269,000	(75,000)
Fund Balance Reserve	-	-	719,891	(719,891)
Total Expenditures	<u>\$ 2,096,891</u>	<u>\$ 1,928,009</u>	<u>\$ 2,775,874</u>	<u>\$ (847,865)</u>
Receipts Over (Under) Expenditures	\$ (171,764)	\$ 72,347		
Unencumbered Cash, January 1	<u>1,017,666</u>	<u>845,902</u>		
Unencumbered Cash, December 31	<u>\$ 845,902</u>	<u>\$ 918,249</u>		

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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
Receipts				
Charges for Services	\$ 1,632,583	\$ 1,568,850	\$ 1,649,155	\$ (80,305)
Interest Income	300	321	-	321
Reimbursed Expenses	1,448	9,704	-	9,704
Miscellaneous	-	-	2,000	(2,000)
Refunds	9,082	1,356	-	1,356
Total Receipts	<u>\$ 1,643,413</u>	<u>\$ 1,580,231</u>	<u>\$ 1,651,155</u>	<u>\$ (70,924)</u>
Expenditures				
Collection				
Salaries and Benefits	\$ 111,915	\$ 107,722	\$ 147,725	\$ (40,003)
Services and Supplies	56,127	42,606	52,144	(9,538)
Capital Outlay	8	7,425	135,000	(127,575)
Wastewater Treatment Plant				
Salaries and Benefits	179,784	218,554	209,890	8,664
Services and Supplies	269,619	361,266	307,176	54,090
Capital Outlay	-	36,171	45,000	(8,829)
Commercial				
Salaries and Benefits	140,001	148,161	155,018	(6,857)
Contractual Services	4,968	4,700	7,300	(2,600)
Services and Supplies	117,225	126,625	124,000	2,625
Capital Outlay	443	-	-	-
Debt Service				
Principal Payments	400,000	425,000	549,875	(124,875)
Interest Payments	141,175	124,875	-	124,875
2019 Bond Expense	-	-	100,000	(100,000)
Transfers	-	132,500	132,500	-
Fund Balance Reserve	-	-	578,842	(578,842)
Total Expenditures	<u>\$ 1,421,265</u>	<u>\$ 1,735,605</u>	<u>\$ 2,544,470</u>	<u>\$ (808,865)</u>
Receipts Over (Under) Expenditures	\$ 222,148	\$ (155,374)		
Unencumbered Cash, January 1	<u>790,026</u>	<u>1,012,174</u>		
Unencumbered Cash, December 31	<u>\$ 1,012,174</u>	<u>\$ 856,800</u>		

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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Interest	\$ -	\$ 46
Miscellaneous	-	510
Transfers In	100,000	100,000
Total Receipts	<u>\$ 100,000</u>	<u>\$ 100,556</u>
Expenditures		
Capital Outlay	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 100,000	\$ 100,556
Unencumbered Cash, January 1	<u>3,199</u>	<u>103,199</u>
Unencumbered Cash, December 31	<u><u>\$ 103,199</u></u>	<u><u>\$ 203,755</u></u>

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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Interest Income	\$ 33	\$ 58
Miscellaneous	-	149,600
Transfers In	-	50,000
Total Receipts	<u>\$ 33</u>	<u>\$ 199,658</u>
Expenditures		
Capital outlay	<u>\$ -</u>	<u>\$ 521,897</u>
Receipts Over (Under) Expenditures	\$ 33	\$ (322,239)
Unencumbered Cash, January 1	<u>335,140</u>	<u>335,173</u>
Unencumbered Cash, December 31	<u><u>\$ 335,173</u></u>	<u><u>\$ 12,934</u></u>

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
RECYCLING FUND

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Charges for Services	\$ 100,630	\$ 93,768	\$ 95,000	\$ (1,232)
Interest Income	20	56	1,000	(944)
Refunds Received	307	12	-	12
Reimbursed expenses	1,105	190	-	190
Miscellaneous Income	34,181	36,557	15,000	21,557
Total Receipts	<u>\$ 136,243</u>	<u>\$ 130,583</u>	<u>\$ 111,000</u>	<u>\$ 19,583</u>
Expenditures				
Contractual Services	\$ 74,125	\$ 69,003	\$ 75,000	\$ (5,997)
Services and Supplies	20,388	37,684	43,220	(5,536)
Capital Outlay	-	-	100,000	(100,000)
Transfers out	14,200	14,250	14,250	-
Fund Reserve Balance	-	-	45,323	(45,323)
Total Expenditures	<u>\$ 108,713</u>	<u>\$ 120,937</u>	<u>\$ 277,793</u>	<u>\$ (156,856)</u>
Receipts Over (Under) Expenditures	\$ 27,530	\$ 9,646		
Unencumbered Cash, January 1	<u>172,713</u>	<u>200,243</u>		
Unencumbered Cash, December 31	<u>\$ 200,243</u>	<u>\$ 209,889</u>		

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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>		<u>2022</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Charges for services	\$ 68,267	\$ 63,976	\$ 67,000	\$ (3,024)
Interest Income	60	129	50	79
Miscellaneous	-	3,075	-	3,075
Total Receipts	<u>\$ 68,327</u>	<u>\$ 67,180</u>	<u>\$ 67,050</u>	<u>\$ 130</u>
Expenditures				
Contractual Services	\$ 8,890	\$ -	\$ 15,000	\$ (15,000)
Capital Outlay	191,989	11,785	450,000	(438,215)
Transfers Out	3,400	3,400	3,400	-
Fund Reserve Balance	-	-	65,621	(65,621)
Total Expenditures	<u>\$ 204,279</u>	<u>\$ 15,185</u>	<u>\$ 534,021</u>	<u>\$ (518,836)</u>
Receipts Over (Under)	\$ (135,952)	\$ 51,995		
Unencumbered Cash, January 1	<u>612,321</u>	<u>476,369</u>		
Unencumbered Cash, December 31	<u>\$ 476,369</u>	<u>\$ 528,364</u>		

CITY OF ABILENE, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Municipal Court	\$ 10,356	\$ 12,480	\$ 20,596	\$ 2,240
Payroll Clearing Fund	2,363	-	4,377	(2,014)
Self Insurance Fund	39,499	-	-	39,499
Total Agency Funds	<u>\$ 52,218</u>	<u>\$ 12,480</u>	<u>\$ 24,973</u>	<u>\$ 39,725</u>

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, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Lease Payments	\$ 865,494	\$ 1,654,944
Expenditures		
2017 Bond Payment	\$ 865,494	\$ 1,654,944
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, January 1	<u>149,779</u>	<u>149,779</u>
Unencumbered Cash, December 31	<u><u>\$ 149,779</u></u>	<u><u>\$ 149,779</u></u>

RESOLUTION NUMBER 061223-1

A RESOLUTION ACCEPTING THE INDEPENDENT AUDIT OF THE FINANCIAL STATEMENTS OF THE CITY OF ABILENE, KANSAS, FOR YEAR-ENDING DECEMBER 31, 2022, 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 the year-ending December 31, 2022.

WHEREAS, the Consultant has presented the audited financial statements for the year-ending December 31, 2022, to the City Commission.

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

Section 1. Acceptance of Financial Statements. The Financial Statements and supplemental documents for the year-ending December 31, 2022, are hereby accepted.

Section 2. Distribution. 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 3. Effective Date. The effects of this Resolution shall be in full force after its approval by the City Commission.

Adopted by the Governing Body and signed by the Mayor this 12th day of June 2023.

Trevor D. Witt, Mayor

(SEAL)

ATTEST:

Shayla L. Mohr, City Clerk



City Commission

Trevor Witt
Mayor

John Kollhoff
Vice-Mayor

Brandon Rein
Member

Wendy Miller
Member

Dee Marshall
Member

CITY STAFF

Ron Marsh
City Manager

Leann Johnson
Finance Director

Shayla Mohr
City Clerk

Lon Schrader
Public Works Director

Kari Zook
Community Development

Kellee Timbrook
Recreation Director

Julie Roller Weeks
CVB Director

Anna Hatter
Chief of Police

Kale Strunk
Fire Chief

City Commission Meeting Date: Monday, June 12, 2023

Session: Regular Meeting

Topic: Olsson Master Agreement Work Order No. 4

Department: Administration

Staff Contact: City Manager Ron Marsh/Finance Director Leann Johnson

Background:

The City of Abilene recently purchased five avigation easements located by the Abilene Municipal Airport. This work order is for the design and bidding phase of tree obstruction removal in Avigation Easements and adjacent right-of-way.

Diane Hofer, the City of Abilene's airport engineer with Olsson, will be present to answer your questions.

Attachments:

Olsson's Master Agreement Work Order No. 4 (includes Olsson's Exhibit B & C)
Olsson's Exhibit A-Tree Mitigation Plan K78 map

Recommendation:

Approve Master Agreement Work Order No. 4, Design and Bidding Phase – Tree Mitigation, with Olsson Engineering in the amount of \$62,800:
\$54,100 Design & Planning
\$8,700 Bidding

Fiscal Note:

90% reimbursement through 2023 FAA Grant Funds

Funding Source:

Airport Special Projects Fund (10% match of the project, 90% reimbursed from FAA)



MASTER AGREEMENT WORK ORDER NO. 4 DESIGN & BIDDING PHASE – TREE MITIGATION

This exhibit is hereby attached to and made a part of the Master Agreement for Professional Services dated June 28, 2022 between the City of Abilene, Kansas (“Client”) and Olsson, Inc. (“Olsson”) providing for professional services. Olsson’s Scope of Services for the Agreement is as indicated below.

GENERAL

Olsson has acquainted itself with the information provided by Client relative to the project and based upon such information offers to provide the services described below for the project. Client warrants that it is either the legal owner of the property to be improved by this Project or that Client is acting as the duly authorized agent of the legal owner of such property.

PROJECT DESCRIPTION AND LOCATION

Project will be located at: Abilene Municipal Airport

Project Description: Tree removal and trimming in Easements J, K, L, M, and N and adjacent right-of-way, as shown on the attached Exhibit A.

SCOPE OF SERVICES

Olsson shall provide the following services (Scope of Services) to Client for the Project:

PHASE 1: DESIGN PHASE

- a. Project management and coordination. Coordinate with the Sponsor and FAA to provide information on developments and decisions that are made concerning the project. Assist with preliminary project formulation and refinement of project scope. Prepare scope of services, including a detailed breakdown of tasks and costs.
- b. Conduct a project kickoff meeting in person with the Sponsor and via conference call with FAA in accordance with AIP Sponsor Guide No. 910 *Predesign Conference*. Olsson shall prepare a summary of the meeting that highlights critical project issues.
- c. Meet with six property owners individually to discuss the project requirements and their preferences. Meetings will be scheduled to coincide with the project kick off meeting.

Conduct field assessment of the existing site and take photographs of the project area. ("Field Assessment"). One project engineer and one technician shall conduct the on-site investigation, with a city representative.

Such Field Assessment is limited to visual observation of the site as it exists at the time of the observation. Field Assessment does not constitute exhaustive investigation and does not constitute any warranty or guarantee of any type that the site is suitable for the Project. Olsson is not responsible for identifying any concealed or latent defects that may be present at the site. Sponsor shall furnish the best obtainable information of which it is aware or could reasonably be aware of, as to surface and subsurface conditions through the exercise of reasonable diligence.

- d. Conduct topographic survey, including topography and tree elevations, of trees that are to be trimmed, ground elevations for grading, utility locations, and other items as needed. All surveys will be tied to NAVD 88 control points. The survey will not be in accordance with FAA Advisory Circular 150/5300-18B.
- e. Coordinate with utility companies (electrical, water, sewer, gas, and communications) that have lines crossing the project site and determine their requirements.
- f. Develop preliminary plans for tree removals, trimming, site grading to residential standards and residential seeding.
- g. Develop preliminary Construction Safety & Phasing Plan (CSPP)
- h. Present the preliminary results and recommendations at a meeting at the Sponsor's location and via teleconference with the FAA. Incorporate applicable comments into the final plans, specifications, and design report.
- i. Prepare Disadvantaged Business Enterprise (DBE) program and goal
- j. Prepare detailed plans, specifications, contract documents, Construction Safety & Phasing Plan (CSPP) and engineer's design report. Olsson shall use FAA Advisory Circular (AC) 150/5370-10, *Standards for Specifying Construction of Airports* and shall follow the AIP Sponsor Guides listed below (current as of the date that Olsson executed the Agreement).
 - (1) Guide No. 920 – Engineering Report
 - (2) Guide No. 930 – Plans and Specifications
 - (3) Guide No. 940 – Regional Approved Modifications to AC 150/5370-10
 - (4) Guide No. 950 – Sponsor Modifications of FAA Standards
 - (5) Guide No. 960 – Operation Safety on Airports
- k. Prepare and submit electronically FAA Forms 7460-1 for Airspace Reviews of the Construction Safety & Phasing Plan (CSPP) staging/storage area boundaries, haul/access

routes and construction limit boundaries for each phase. Submittals will include detailed exhibits.

- l. Perform Quality Control review of the above documents by a senior airport engineer, prior to submittal to Sponsor and FAA.
- m. Submit plans, specifications, contract documents and engineer's design report for review within 90 days of the date that the Sponsor executed this Agreement.

90% SUBMITTAL			
	Contract Documents & Specifications	Engineer's Design Report	Plans
Sponsor	Electronic	Electronic	1 Half Size & Electronic
FAA	Electronic	Electronic	Electronic

- n. Prepare all Sponsor Certifications for Sponsor's signature.
- o. Conduct a plan-in-hand review meeting on-site with the Sponsor.
- p. Revise and submit plans, specifications, contract documents and engineer's design report within 14 days of receipt of comments from the Sponsor and FAA. Provide a written response to each comment.

FINAL SUBMITTAL				
	Contract Documents & Specifications	Engineer's Design Report	Plans	Response to Comments
Sponsor	Electronic	Electronic	1 Half & Full Size & Electronic	Electronic
FAA	Electronic	Electronic	Electronic	Electronic

Olsson will affix the seal of a registered Professional Engineer licensed to practice in the State of Kansas to the construction plans and specification/contract bound volume. The original documents, such as tracings, plans, specifications, maps, basic survey notes and sketches, charts, computations, and other data prepared or obtained under the terms of this Agreement are instruments of service and shall remain Olsson's property. Reproducible copies of drawings and copies of other pertinent data will be made available to the sponsor upon request. Copies of disks containing all drawings will be furnished to the sponsor for their use. Olsson will provide, without cost to the Sponsor and approving agencies, the necessary number of copies for review and approval.

PHASE 2: BIDDING PHASE

Upon receipt of the FAA's and Sponsor's authorization, Olsson will provide the following services to assist the Sponsor in advertising and securing bids.

- a. Provide sufficient copies of the approved plans and specifications to the Sponsor, plan rooms and www.QuestCDN.com for advertising and bidding. Copies of the documents will be furnished to prospective bidders at a cost fixed by Olsson. Olsson shall perform in accordance with AIP Sponsor Guide No. 1010 *Bidding*.
- b. Mail and/or email Notices to potential bidders and plan rooms. Contact contractors as needed to promote general interest in the project. Maintain a plan holders list.
- c. Pre-bid conference is NOT included in the scope of services, due to the project's small size.
- d. Answer questions raised during the bidding process.
- e. Issue addenda as required.
- f. Attend the bid opening at the Sponsor's location.
- g. Tabulate and analyze bid results.
- h. Review bidders' qualifications. Evaluate bidders' compliance with Buy American Certification and DBE participation requirements.
- i. Furnish a written recommendation to the Sponsor regarding the award of the construction contract. The recommendation will include:
 1. Bid date
 2. Summarized bid table
 3. Evaluation of unit price extensions and total base bid, including an error check
 4. Addendums and acknowledgements
 5. Additional insured cost if any
 6. DBE utilization, DBE letter of intent, DBE goal, and good faith effort (GFE) (if any) review for compliance with Sponsor's DBE program requirements
 7. Buy American compliance
 8. Confirmation of bidder's signature on proposal form
 9. Bid guarantee
 10. Pre-qualification requirements
 11. Pre-bid meeting (if any)
 12. Review of qualifications
 13. Debarment list verification
 14. Recommendation to award

- j. Conduct one {meeting/teleconference} to present bids to the Sponsor. {optional}
- k. Assist the Sponsor with the submission of documents necessary to obtain construction contract approval in accordance with AIP Sponsor Guide No. 1020 *Contract Award*.
- l. Prepare AIP Project Application forms
- m. After FAA's and Sponsor's approvals, prepare all executed contract documents necessary for the project including bonds, insurance, contracts, drawings, etc. Bind the contract documents with the specifications and provide one bound set each to Sponsor, and Contractor. Provide an electronic copy of the construction contract to the FAA and Sponsor.

Should Client request work in addition to the Scope of Services, Olsson shall invoice Client for such additional services (Optional Additional Services) at the standard hourly billing labor rate charged for those employees actually performing the work, plus reimbursable expenses if any. Olsson shall not commence work on Optional Additional Services without Client's prior written approval.

Olsson agrees to provide all of its services in a timely, competent and professional manner, in accordance with applicable standards of care, for projects of similar geographic location, quality and scope.

SCHEDULE FOR OLSSON'S SERVICES

Unless otherwise agreed, Olsson expects to perform its services under the Agreement as follows:

Anticipated Start Date: June 12, 2023
Anticipated Completion Date: December 31, 2023

Olsson will endeavor to start its services on the Anticipated Start Date and to complete its services on the Anticipated Completion Date. However, the Anticipated Start Date, the Anticipated Completion Date, and any milestone dates are approximate only, and Olsson reserves the right to adjust its schedule and any or all of those dates at its sole discretion, for any reason, including, but not limited to, delays caused by Client or delays caused by third parties.

COMPENSATION

Client shall pay to Olsson for the performance of the Scope of Services a lump sum of
\$ 54,100 for the Design Phase, as shown on Exhibit B; and
\$ 8,700 for the Bidding Phase, as shown on Exhibit C.

Olsson's reimbursable expenses for this project are included in the lump sum. Olsson shall submit invoices on a monthly basis, and payment is due within 30 calendar days of invoice date.

TERMS AND CONDITIONS OF SERVICE

We have discussed with you the risks, rewards and benefits of the Project, the Scope of Services, and our fees for such services and the Agreement represents the entire understanding between Client and Olsson with respect to the Project. The Agreement may only be modified in writing signed by both parties.

Client's designated Project Representative shall be Leann Johnson.

If this Work Order satisfactorily sets forth your understanding of our agreement, please sign in the space provided below. This proposal will be open for acceptance for a period of 30 days from the date set forth above, unless changed by us in writing.

OLSSON, INC.

By 

By _____

By signing below, you acknowledge that you have full authority to bind Client to the terms of the Agreement. If you accept this Work Order, please sign:

CITY OF ABILENE

By _____
Signature

Print Name: Trevor D. Witt

Title: Mayor

Dated: June 12, 2023

EXHIBIT B
DESIGN PHASE
Abilene Municipal 3-20-0001-018

1. Direct Salary Costs

<u>Title</u>	<u>Total Hours</u>	<u>Direct Salary Rate/Hour</u>	<u>Total Costs (\$)</u>
Team Leader	8.0	\$89.15	\$713.20
Sr. Project Engineer	44.0	\$71.65	\$3,152.60
Project Engineer	23.5	\$59.15	\$1,390.03
Elec. or Mech. Engineer	0.0	\$71.10	\$0.00
Associate Engineer	58.0	\$49.25	\$2,856.50
Assistant Engineer	30.0	\$37.00	\$1,110.00
Registered Surveyor	12.0	\$56.20	\$674.40
Sr. Technician	76.0	\$33.50	\$2,546.00
Asst. Technician	54.0	\$30.00	\$1,620.00
Sr. Clerical	50.0	\$31.50	\$1,575.00

Total Direct Salary Costs: \$15,637.73

2. Labor and General & Administrative Overhead

Percentage of Direct Salary Costs** 181.95% \$28,452.84

3. Fixed Fee: 15% of Items 1 & 2 \$6,613.58

4. Direct Nonsalary Expenses

Travel	1,732 Miles @	\$0.655	\$1,134.46
Meals	9 Days @	\$59.00	\$531.00
Motel	5 Days @	\$98.00	\$490.00
Copies, Prints, Shipping			\$1,194.00
Drilling Expenses (See Exhibit A1)			\$0.00

Total Expenses: \$3,349.46

5. Subtotal of Items 1 - 4 \$54,053.61

6. Subcontract costs \$0.00

7. Lump Sum Amount - Total Items 5 & 6 \$54,053.61

Rounded: \$54,100.00

** For Item 2, the consultant should submit a statement of auditable overhead expenses, certified by the consultant's auditor, the sponsor's auditor, the state's auditor, or a Federal government auditor.

EXHIBIT C
BIDDING PHASE
Abilene Municipal 3-20-0001-018

1. Direct Salary Costs

<u>Title</u>	<u>Hours</u>	<u>Direct Salary Rate/Hour</u>	<u>Total Costs (\$)</u>
Team Leader	0.0	\$89.15	\$0.00
Sr. Project Engineer	11.0	\$71.65	\$788.15
Project Engineer	4.0	\$59.15	\$236.60
Elec. or Mech. Engineer	0.0	\$71.10	\$0.00
Associate Engineer	9.0	\$49.25	\$443.25
Assistant Engineer	6.0	\$37.00	\$222.00
Registered Surveyor	0.0	\$56.20	\$0.00
Sr. Technician	4.0	\$33.50	\$134.00
Asst. Technician	0.0	\$30.00	\$0.00
Sr. Clerical	18.0	\$31.50	<u>\$567.00</u>

Total Direct Salary Costs: \$2,391.00

2. Labor and General & Administrative Overhead

Percentage of Direct Salary Costs*	181.95%	\$4,350.42
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3. <u>Fixed Fee: 15% of Item 1 & 2</u>	\$1,011.21
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4. Direct Nonsalary Expenses

Travel	312 Miles @	\$0.655	\$204.36
Meals	1 Days @	\$59.00	\$59.00
Motel	- Days @	\$98.00	\$0.00
Copies, Prints, Shipping			<u>\$686.40</u>

Total Expenses: \$949.76

5. Subtotal of Items 1 - 4	\$8,702.40
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6. Subcontract costs	\$0.00
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7. Lump Sum Amount - Total Items 5 & 6	\$8,702.40
--	------------

Rounded: \$8,700.00

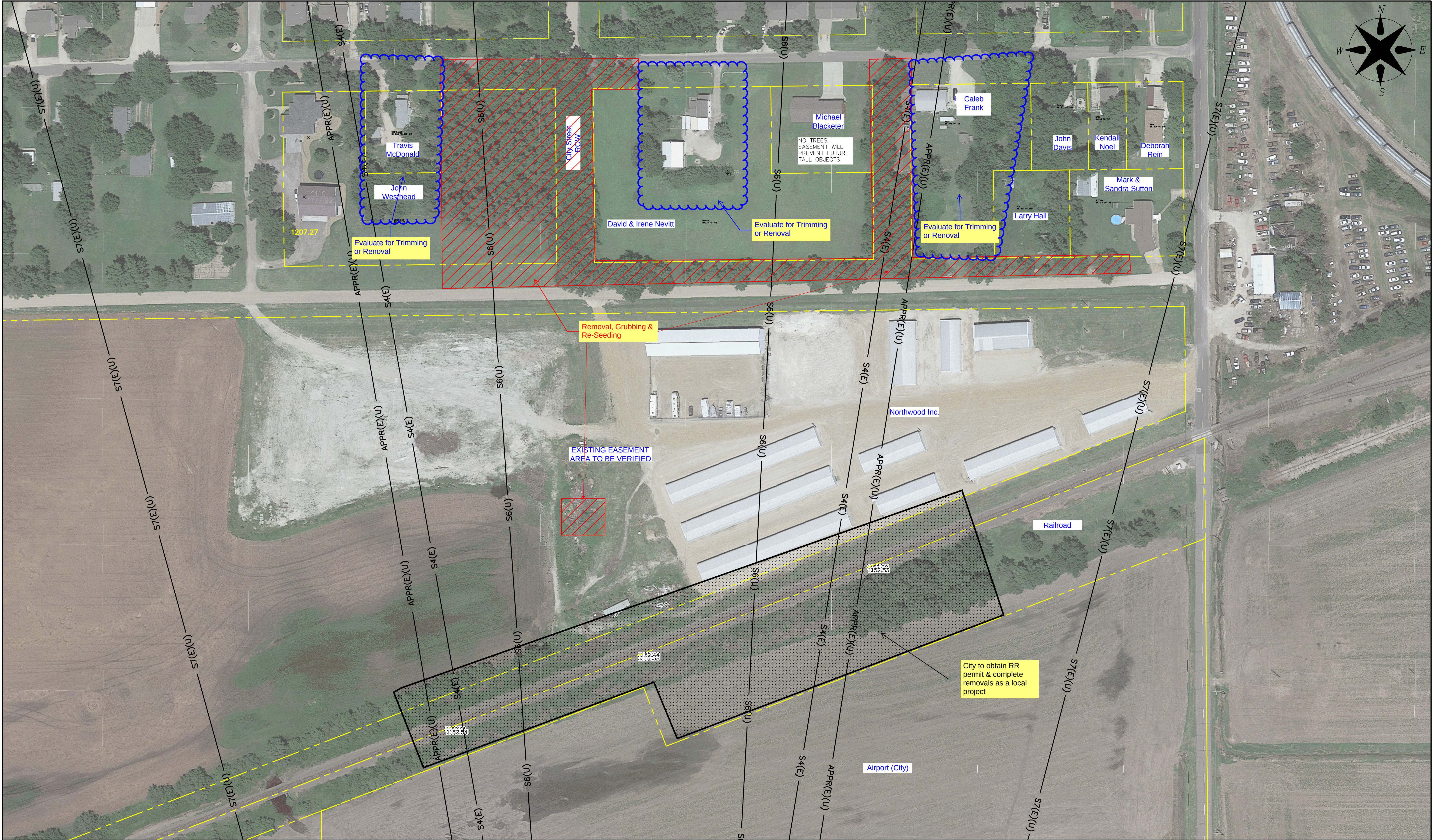
* For Item 2, the consultant should submit a statement of auditable overhead expenses, certified by the consultant's auditor, the sponsor's auditor, the state's auditor, or a Federal government auditor.

REIMBURSABLE EXPENSE SCHEDULE

The expenses incurred by Olsson or Olsson's independent professional associates or consultants directly or indirectly in connection with the Project shall be included in periodic billing as follows:

Classification	Cost
Automobiles (Personal Vehicle)	\$0.655 / mile*
Suburban's and Pick-Up	\$0.75 / mile*
Automobiles (Olsson Vehicle)	\$85 / day
Aircraft (Personal)	\$118 / hour*
Rental Vehicle	Actual Cost
Other Travel or Lodging Cost	Actual Cost or \$98 Motel Per Diem
Meals	Actual Cost or \$59 Per Diem
Printing and Duplication including Mylars and Linens	
In-House	Actual Cost
Outside	Actual Cost
Postage & Shipping Charges for Project Related Materials, including Express Mail and Special Delivery	Actual Cost
Film and Photo Developing	Actual Cost
Telephone and Fax Transmissions	Actual Cost
Miscellaneous Materials & Supplies Applicable to this Project	Actual Cost
Copies of Deeds, Easements or other Project Related Documents	Actual Cost
Fees for Applications or Permits	Actual Cost
Sub-Consultants	Actual Cost
Taxes Levied on Services and Reimbursable Expenses	Actual Cost

*Rates consistent with the IRS Mileage Rate Reimbursement Guidelines (Subject to Change).





City Commission

Trevor Witt
Mayor

John Kollhoff
Vice-Mayor

Brandon Rein
Member

Wendy Miller
Member

Dee Marshall
Member

CITY STAFF

Ron Marsh
City Manager

Leann Johnson
Finance Director

Shayla Mohr
City Clerk

Lon Schrader
Public Works Director

Kari Zook
Community Development

Kellee Timbrook
Recreation Director

Julie Roller Weeks
CVB Director

Anna Hatter
Chief of Police

Kale Strunk
Fire Chief

City Commission Meeting Date: Monday, June 12, 2023

Session: Regular Meeting

Topic: Motion to Cancel Public Hearing

Department: Community Development

Staff Contact: Kari Zook

Background:

Resolution 052223-1 set a public hearing date for the demolition of the structure at 123 N. Spruce.

Since then, the property has been sold and the new owner, Dan Reynolds, is working the Community Development staff and the building will be demolished after harvest.

Staff is recommending a simple motion to cancel the public hearing scheduled for July 10, 2023.

Recommendation:

Motion to cancel the public hearing set for July 10, 2023.

Fiscal Note:

NA

Funding Source:

NA

STATUTORY WARRANTY DEED

BARB HAMILTON, Grantor, conveys and warrants to

Dan F Reynolds and Georgia N Reynolds, Trustees of the Dan F Reynolds Living Trust, dated April 18, 2003, Grantee, the following described premises, to-wit:

See attached "Exhibit A"

For the sum of One Dollar and other good and valuable consideration.

Subject to: easements and restrictions of record, if any.

"Grantor" and "Grantee" are used for the singular or plural as context requires.

Executed to be effective as of 5-30, 2023.

Barb Hamilton
BARB HAMILTON

State of Kansas)
County of Dickinson) ss.

The foregoing instrument was acknowledged before me on this day of 5-30, 2023 by
BARB HAMILTON

Witness my hand and official seal

My Commission expires: 8-1-2025

Sandy Clemence
Notary Public

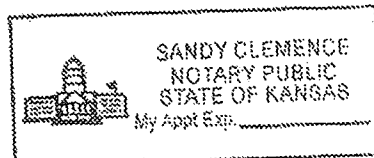


Exhibit A

A TRACT DESCRIBED AS BEGINNING AT THE NORTHWEST CORNER OF LOT NINE (9), ON FIRST STREET, THOMPSON AND MCCOY'S ADDITION TO THE CITY OF ABILENE, DICKINSON COUNTY, KANSAS; THENCE EAST 56.0 FEET; THENCE SOUTH 50.0 FEET; THENCE WEST 56.0 FEET; THENCE NORTH 50.0 FEET TO THE POINT OF BEGINNING;

AND A TRACT DESCRIBED AS BEGINNING AT THE NORTHWEST CORNER OF LOT NINE (9), ON FIRST STREET, THOMPSON AND MCCOY'S ADDITION TO THE CITY OF ABILENE, DICKINSON COUNTY, KANSAS; THENCE EAST 56.0 FEET; THENCE NORTH 8.0 FEET; THENCE WEST 56.0 FEET; THENCE SOUTH 8.0 FEET TO THE POINT OF BEGINNING;

AND THE WEST HALF (W/2) OF LOT EIGHT (8), AND ALL LOT TEN (10), ON TEXAS STREET, FORMERLY "A" STREET, THOMPSON AND MCCOY'S ADDITION TO THE CITY OF ABILENE, DICKINSON COUNTY, KANSAS, AND THE NORTH ONE-HALF OF THE VACATED ALLEY ADJACENT THERETO.



City Commission

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Vice-Mayor

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Member

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Member

Dee Marshall
Member

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Chief of Police

Kale Strunk
Fire Chief

City Commission Meeting Date: Monday, June 12, 2023

Session: Study Session

Topic: Deferred Retirement Option Program (DROP) for KP&F Members

Department: Administration

Staff Contact: Shayla Mohr, City Clerk/HR Director

Background:

The KPERS retirement system has had a Deferred Retirement Option Program (DROP) that became available to all KP&F members in 2023. Previously it was available to the Kansas Highway Patrol (2015) and KBI (2019). The program was started as an incentive to help retain employees and to keep them working even after they are eligible for retirement.

All full-time Police Officers and Firefighters that are eligible for full retirement have the option of participating in DROP.

A Flyer is attached that explains the program. When the employee is eligible for full retirement, they would complete their retirement paperwork. Their monthly retirement benefit would be deposited into an account for the employee. The employee would continue working for 3-5 years and contribute to their retirement account at KPERS as normal. When the employee retires, they will receive the lump sum of the monthly benefits that have accrued since they entered DROP and then would start receiving their monthly retirement benefit as well.

Recommendation:

This program must be approved by the City for eligible employees to participate. The addition of the DROP program will be included in the personnel manual changes that will come before the Commission later this year.

Fiscal Note:

There is no additional cost to the City if the employee chooses to enter into DROP. The employee would continue to work and the employee and the City would continue to make the regular retirement contribution to KP&F for as long as the employee is employed.

Funding Source:

DROP BENEFIT

deferred retirement option program

For Kansas Police & Firemen's
Retirement System Members

The Legislature created a program to offer a Deferred Retirement Option Program (DROP) for KP&F members. Initially a pilot program, the Legislature expanded availability to all KP&F members in 2023.

Instead of retiring, this optional benefit allows eligible members to keep working while their monthly retirement benefit accumulates in a DROP account. They receive their salary and their DROP account grows each month while they work. Members can choose to work another three, four or five years. When they retire, they receive their DROP account balance and begin receiving their monthly retirement benefit.

Steps to the DROP	Example
Member eligible for full retirement	Joe is eligible for full retirement
Member picks a DROP commitment date	Joe picks January 1, 2023
KPERS calculates retirement benefit as of the DROP commitment date	Joe's monthly benefit = \$2,580
Member picks DROP period (3, 4 or 5 years)	Joe chooses to work 3 more years
Member keeps working and receiving salary	Joe keeps working at his KP&F position
Deferred monthly retirement benefit amounts accumulate in a DROP account and may earn interest annually	\$2,580 is added to Joe's DROP account each month Depending on KPERS' investment returns, he may earn interest, too
Member retires at the end of the DROP period, begins receiving monthly benefit payments and receives DROP account balance in a lump-sum payment	Joe retires January 2026 and begins receiving his \$2,580 monthly benefit He receives a lump-sum for \$92,880 plus any interest, the amount that accumulated in his DROP account over the past three years

Who Can Participate?

- ✓ All KP&F members who are eligible for full retirement.

What You Need to Know

- You and your employer make regular contributions during the DROP period, but you don't earn additional service credit.
- You can't choose a Partial Lump-Sum Option if you participate in the DROP.
- The election to participate in DROP is irrevocable.
- DROP amounts are subject to federal taxes when you receive them. You can continue deferring taxes by rollover to another plan.
- Your employer must agree to your participation in DROP. Participation does not guarantee continued employment.
- Program ends January 1, 2031, unless legislation is passed to extend it.

Questions?

Email: kpers@kpers.org

Toll Free: 1-888-275-5737

In Topeka: 785-296-6166

kpers.org

Common Questions

When can I begin DROP?

You can choose the first day of any month, as long as you are eligible for full retirement benefits and your employer agrees to your participation.

Submit a DROP application at least 30 days before the date you want to begin.

What happens if I stop working before the end of the DROP period?

If you don't participate for a minimum of three years, all interest is forfeited. You will still receive the balance in your DROP account.

What if I want to extend the number of years of the DROP period?

You can participate in the DROP program for up to five years. If you chose to participate for three or four years initially, you can extend your participation to the 5-year maximum. Contact the Retirement System for more information.

What if I want to work longer than the DROP period?

If you continue working after five years, no additional interest is credited to your DROP account and your KP&F contributions stop. You may not receive your DROP account balance and monthly retirement benefits until you retire.

How are DROP benefits taxed?

In general, Retirement System benefits are subject to federal tax, but not Kansas state tax. Benefits accumulate tax-deferred in your DROP account. The lump sum can be paid directly to you or rolled over into an eligible retirement plan at the end of the DROP period to defer taxes.

Will I be covered by active member Death and Disability benefits while I work during the DROP period?

- Disability: You will have the same disability benefits as an active KP&F member.
- Death: Your designated beneficiary will receive your accumulated DROP benefits in a lump sum. Retirement benefits are payable based on the retirement option you selected when applying for DROP participation.

Do I need to name a separate beneficiary for my DROP account?

It is optional. If you do not name a separate beneficiary, your DROP beneficiary will be the same as your retirement beneficiary.

What happens to my sick and annual leave?

- Leave Payouts: If your membership date is before July 1, 1993, any payouts for unused sick and annual leave will be considered when you fully retire or stop working after DROP.
- Final Average Salary: If your membership date is before July 1, 1993, you can include additional compensation such as unused sick and annual leave in your FAS calculation, but not until you fully retire. After your DROP period ends, your FAS is recalculated. If higher, your DROP payments will be adjusted retroactively, with a lump sum credited to your DROP account. There is no interest paid on the lump sum. Your benefit is recalculated with the higher FAS.

How much interest will my DROP savings earn?

Your DROP account will be credited 3% annual interest in years when the Retirement System's 1-year investment return is 7% or higher. You won't earn interest if investment returns are below 7% for the year.

Is the DROP right for me?

Deciding whether to participate in DROP is an important decision. To help in your decision, you should request estimates from the Retirement System to help you compare the two scenarios:

- ✓ The benefits you would receive under DROP without earning additional service credit.
- ✓ The benefits you would receive if you continued working and earning service credit for the same time period, then retired without participating in DROP.

Retiring With Full Benefits

KP&F Tier I

- Age 55 w/20 years
- Any age w/32 years

KP&F Tier II

- Age 50 w/25 years
- Age 55 w/20 years
- Age 60 w/15 years

Online Account Access

Sign up to manage your retirement online with your KPERS member account.

You will be able to track your DROP balance through your account.

kpers.org



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Fire Chief

City Commission Meeting Date: Monday, June 12, 2023

Session: Study Session

Topic: 604 S Cedar – Dangerous Structure

Department: Community Development

Staff Contact: Travis Steerman

Background:

Based on an exterior visual evaluation of the structure at 604 S Cedar St. (LEBOLD & FISHER ADDITION, S21, T13, R02, W 175' LOT 17, CEDAR ST, LESS R/W..), city inspection staff determined that the structure is dangerous and therefore uninhabitable.

Attachments:

Staff Report, including 2023-019 code case and pictures of dwelling.
Draft Resolution 062623-1

Recommendation:

It is staff's recommendation to pursue demolition of this structure, and for City Commission to instruct staff to draft the necessary resolution setting a public hearing date for the determination that the property is unsafe or dangerous, and instruct that repairs or removal be completed along with a deadline upon which the City Commission may arrange for removal.

Fiscal Note:

Staff will attempt to obtain a quote estimate prior to City Commission Study Session on June 26, 2023. If unable to obtain by such date, staff will be prepared to present the Commission with a quote by the following City Commission meeting, scheduled for July 10, 2023.

Funding Source:

Demolition Nuisance Abatement Budget



TO: City Commission
FROM: Travis Steerman, City Inspector
SUBJ: 604 S Cedar Street
DATE: June 12, 2023

ISSUE:

Based on an exterior visual evaluation of the structure at 604 S Cedar St. (LEBOLD & FISHER ADDITION, S21, T13, R02, W 175' LOT 17, CEDAR ST, LESS R/W.), city inspection staff determined that the structure is dangerous and therefore uninhabitable.

BACKGROUND:

City staff conducted a visual inspection of the dwelling at 604 S Cedar St and found the structure to be structurally unsafe and dangerous. This property was not only inspected this year but also in a previous code case from 2018, when the property was owned by Michael Teasley

- Rear of house burnt and not repaired from fire in 2022
- Roof in need of repair with multiple areas missing shingles
- Several broken windows with several unsecured
- Rotten eaves and fascia
- Household debris and fire damaged debris in rear of property
- Siding missing in many areas of the dwelling
- Property back door not secure

Additional Background:

The house was vacant before it was sold in tax sale. In 2018, city staff inspected the residence located at 604 S Cedar; at that time, city staff did not see evidence of the structure meeting the code definition of dangerous. The property was later purchased by Mark Kinderknecht to be fixed and sold or turned into a rental property. As soon as legally possible, Mark began cleaning up the property; he not only demolished the detached garage but also removed all the debris from the rear yard. At that time, a temporary electrical service was installed so Mark could work on the dwelling. A short time later, Mark agreed to sell the property to an employee of his, Drew Flynn. To save money, Drew planned on fixing the house up himself instead of buying it from Mark after it was remodeled. Drew had spoken with me about his plans to repair the dwelling.

A week before the fire started, I received reports of an RV being lived in. The fire not only destroyed the rear of the house but destroyed the RV and a trailer. The fire-damaged items were removed from the property, including the RV, trailer and some debris. Following the fire, Drew appeared to be living in his car behind the house. I spoke with him, and he still planned to repair the home. A short time after that, Drew left and no contact has been made between him and the Community Development staff. From the time Drew acquired the property to the time the house caught fire, very little to no progress was made toward remodeling the dwelling.



RECOMMENDATION:

It is the staff's recommendation to pursue demolition of this structure, and for City Commission to instruct staff to draft the necessary resolution setting a public hearing date for the determination that the property is unsafe or dangerous, and instruct that repairs or removal be completed along with a deadline upon which the City Commission may arrange for removal.

FISCAL NOTE:

Funding Source: Demolition nuisance abatement budget.

ATTACHMENTS:

- 2021-132 Code case
- 2023-019 Code case
- Pictures of dwelling and condition of property.



**CITY OF ABILENE COMMUNITY
DEVELOPMENT DEPARTMENT**
P.O. Box 519 | Abilene, KS 67410 | 785-263-2355

NOTICE OF LOCAL ORDINANCE VIOLATION

December 03, 2021

PROPERTY OWNER:
FLYNN, DREW Q
604 S CEDAR ST
Abilene, KS 67410-3013

COMPLAINT ID #: 2021-132
PROPERTY IN VIOLATION: 604 S Cedar St
Abilene, KS 67410
PARCEL NUMBER: 021-115-21-0-20-23-003.00-0

Dear Sir/Madam:

VIOLATION: The owner of the aforementioned property is being cited for violation of the City Code as follows:

Exterior Hazard - Chapter 2, Section 211 (Condemnation.)

The Community Development Inspector shall have power and authority to condemn and cause the removal or necessary repair of any electrical, plumbing or mechanical facilities, or any structure within the city, which may be dangerous to life or property, and for that purpose is hereby given authority to require the disconnection of the electric supply to such property until such repairs or changes are made.

REQUIRED CORRECTIVE ACTION: The property owner or agent of the property shall remedy the aforementioned violation(s) as follows: ***City must receive a clean up plan within ten (10) days of this letter. With clean up plan the city must also receive a plan for repair of the fire damaged portion of the home. If no plan is received within ten (10) days the City of Abilene will move into condemnation and nuisance violations to have the property made safe and nuisance abated.***

Exterior Hazard - Chapter 4, Section 303 (Unlawful Acts.)

It shall be unlawful for any person to cause, permit, maintain or allow the creation or maintenance of a nuisance in the City.

REQUIRED CORRECTIVE ACTION: The property owner or agent of the property shall remedy the aforementioned violation(s) as follows: ***This violation notice is to make the owner of the property aware that they are in violation with the City of Abilene. Property must be clean up of all fire damaged products and all material stored outside. Property must be made secure and a repair plan must be made with a city representative. If no contact is made the city will take abatement action on the property.***

Staff Report
Prepared by:
Travis Steerman



**CITY OF ABILENE COMMUNITY
DEVELOPMENT DEPARTMENT**
P.O. Box 519 | Abilene, KS 67410 | 785-263-2355

DEADLINE: The property owner or agent of the property has ten (10) days from the date of the notice to remedy the violation or request a hearing as provided in the violation notice accompanying this correction order. The violation shall be remedied by 12/13/2021 unless a hearing is required.

If you have questions about the information provided in this Correction Order or the accompanying Violation Notice, please contact:

Travis Steerman
City Inspector
785-263-2355



**CITY OF ABILENE COMMUNITY
DEVELOPMENT DEPARTMENT**
P.O. Box 519 | Abilene, KS 67410 | 785-263-2355

NOTICE OF LOCAL ORDINANCE VIOLATION

March 20, 2023

PROPERTY OWNER:
FLYNN, DREW Q
604 S CEDAR ST
Abilene, KS 67410-3013

COMPLAINT ID #: 2023-019
PROPERTY IN VIOLATION: 604 S Cedar St
Abilene, KS 67410

PARCEL NUMBER: 021-115-21-0-20-23-003.00-0

Dear Sir/Madam:

VIOLATION: The owner of the aforementioned property is being cited for violation of the City Code as follows:

Dangerous Structure - Chapter 4, Section 401 (Dangerous Structures.)

The provisions of K.S.A. 12-1750 to K.S.A. 12-1756 inclusive are incorporated by reference with relation to the abatement of unsafe or dangerous structures.

REQUIRED CORRECTIVE ACTION: The property owner or agent of the property shall remedy the aforementioned violation(s) as follows: ***The dwelling located at 604 S Cedar has become damaged from a previous fire and has become unsafe and dilapidated. This structure is in need a immediate repair or be demolished. Within the compliance date of this code violation provide a plan of repairs or removal of dwelling structure. If no plan is received the City of Abilene will proceed with dangerous structure proceedings.***

DEADLINE: The property owner or agent of the property has ten (10) days from the date of the notice to remedy the violation or request a hearing as provided in the violation notice accompanying this correction order. The violation shall be remedied by 06/12/2023 unless a hearing is required.

If you have questions about the information provided in this Correction Order or the accompanying Violation Notice, please contact:

Travis Steerman
City Inspector
785-263-2355







RESOLUTION NUMBER 062623-1

A RESOLUTION FIXING A TIME AND PLACE TO APPEAR TO SHOW CAUSE WHY THE STRUCTURE AT 604 S. CEDAR SHOULD NOT BE CONDEMNED AND ORDERED REPAIRED OR DEMOLISHED.

WHEREAS, the City Inspector has filed with the Governing Body a written statement that the dwelling located upon the following described parcel of real estate in the City of Abilene, Kansas is unsafe or dangerous:

ADDRESS

604 S. Cedar

LEGAL DESCRIPTION

LEBOLD & FISHER ADDITION, S21, T13, R02, W 175'
LOT 17, CEDAR ST, LESS R/W..

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

Section 1. That pursuant to K.S.A. 12-1752, the owners, the owners' agents, any lien holders of record, any occupants of the structure described above may appear and show cause why such structure should not be condemned and ordered repaired or demolished at 4:00 p.m. on Monday, August 14, 2023, in the City Commission Meeting Room, Abilene Public Library, 209 NW 4th St, Abilene, Kansas.

Section 2. This resolution shall be in full force and effect after its adoption by the Governing Body and the City Clerk shall cause it to be published once each week for two consecutive weeks on the same day of each week as required by K.S.A. 12-1752.

Adopted by the Governing Body of the City of Abilene, Kansas, and signed by the Mayor this 26th day of June, 2023.

Trevor D. Witt, Mayor

ATTEST:

Shayla L. Mohr
City Clerk

CITY OF ABILENE

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***Check Detail Register©**

Batch: 061223PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
002000 Astra Bank checking					
35605	06/12/23	ABILENE PRINTING & OFFICE			
E 001-001-521010		OFFICE SUPPLIES	\$489.30	60926	ENVELOPES
E 002-024-521010		OFFICE SUPPLIES	\$489.30	60926	ENVELOPES
E 004-043-521010		OFFICE SUPPLIES	\$489.30	60926	ENVELOPES
		Total	\$1,467.90		
35606	06/12/23	ABILENE PUBLIC LIBRARY			
E 011-000-520790		DISTRIBUTIONS	\$169,165.02	STM 060123	JUNE 2023 DISBURSEMENT
		Total	\$169,165.02		
35607	06/12/23	ABILENE REFLECTOR-CHRONICLE			
E 001-011-520310		LEGAL PRINTING	\$216.00	274667	RESOLUTION @052223-1 123 N SPRUCE
E 001-004-520320		PRINTING & ADVERTISI	\$225.00	300875950	PW DIRECTOR AD
E 002-022-520320		PRINTING & ADVERTISI	\$225.00	300875950	PW DIRECTOR AD
E 013-131-520740		PROMOTION, ADS, MAR	\$700.00	300876088	NATIONAL TRAVEL & TOURISM WEEK AD
		Total	\$1,366.00		
35608	06/12/23	ABILENE TERMITE & PEST CO			
E 001-001-520610		BUILDING MAINTENANC	\$55.00	7049	ANNUAL TERMITE INSPECTION & CONTRACT RENEWAL
E 002-024-520610		BUILDING MAINTENANC	\$55.00	7049	ANNUAL TERMITE INSPECTION & CONTRACT RENEWAL
E 004-043-520610		BUILDING MAINTENANC	\$55.00	7049	ANNUAL TERMITE INSPECTION & CONTRACT RENEWAL
		Total	\$165.00		
35609	06/12/23	APAC, INC - SHEARS			
E 001-004-520640		STREET REPAIRS	\$1,143.12	8001861859	ASPHALT FOR STREET REPAIRS
E 001-004-520640		STREET REPAIRS	\$362.20	8001861886	ASPHALT FOR STREET REPAIRS
E 001-004-520640		STREET REPAIRS	\$1,254.08	8001861947	ASPHALT FOR STREET REPAIRS
E 001-004-520640		STREET REPAIRS	\$576.94	8001862026	ASPHALT FOR STREET REPAIRS
E 001-004-520640		STREET REPAIRS	\$627.76	8001862047	ASPHALT FOR STREET REPAIRS
		Total	\$3,964.10		
35610	06/12/23	AQUA-AEROBIC SYSTEMS, INC			
E 004-042-520620		EQUIPMENT REP & MAI	\$212.57	1037458	DIFFUSER MEMBRANE KITS
		Total	\$212.57		
35611	06/12/23	ASTRA BANK			
E 002-022-520665		METERS, RADIOS, PITS,	\$113,326.94	204778	PRINCIPAL & INTEREST ON SENSUS WATER METERS
		Total	\$113,326.94		
35612	06/12/23	BAUMAN CARPET & SK DESIGNS			
E 013-131-520740		PROMOTION, ADS, MAR	\$500.00	12315	CIVIC CENTER SPACE CONCEPT
		Total	\$500.00		
35613	06/12/23	BIZ SWAG			
E 015-153-522300		YOUTH SPORTS SUPPLI	\$2,289.00	2119	DK LEAGUE BB, SB, CP SHIRT
E 015-153-522300		YOUTH SPORTS SUPPLI	\$731.00	2119	APRD CP SHIRTS
E 015-153-522500		ADULT SPORTS SUPPLI	\$143.00	2119	ASB SHIRTS

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 001-001-521010		OFFICE SUPPLIES	\$225.17	2137	SHIRTS FOR EMPLOYEES
E 002-024-521010		OFFICE SUPPLIES	\$225.17	2137	SHIRTS FOR EMPLOYEES
E 004-043-521010		OFFICE SUPPLIES	\$225.16	2137	SHIRTS FOR EMPLOYEES
E 001-001-520800		AWARDS & CONTRIBUTI	\$2,066.00	2137	BBQ SWAG
E 001-008-521010		OFFICE SUPPLIES	\$94.00	2137	SHIRTS FOR EMPLOYEES
E 001-004-521150		UNIFORMS & ALTERATI	\$51.00	2144	HI-VIS SUMMER SHIRTS
E 002-022-521150		UNIFORMS & ALTERATI	\$34.00	2144	HI-VIS SUMMER SHIRTS
E 015-153-522300		YOUTH SPORTS SUPPLI	\$1,017.00	2169	T-BALL SHIRTS
		Total	\$7,100.50		
35614	06/12/23	BOBCAT OF SALINA			
E 001-004-520620		EQUIPMENT REP & MAI	\$329.74	78830	CONTROL CABLE - MILLING MACHINE
		Total	\$329.74		
35615	06/12/23	BRIAND, KELSEY			
E 001-012-520270		TRAINING	\$96.94	STM 060123	KCJIS TRAINING MILEAGE REIMBURSEMENT
		Total	\$96.94		
35616	06/12/23	BRIANS PLUMBING INC			
E 001-007-520610		BUILDING MAINTENANC	\$165.00	6556	CLEAN POOL MAIN DRAIN
		Total	\$165.00		
35617	06/12/23	CARRANZA, ANGELA			
E 001-012-520270		TRAINING	\$56.33	STM 060123	KCJIS TRAINING MILEAGE REIMBURSEMENT
		Total	\$56.33		
35618	06/12/23	CATLETT AUTOMOTIVE INC			
E 001-004-521060		GASOLINE-OIL-LUBRICA	\$75.88	146239	FUEL TANK ADDITIVE
E 004-042-521080		TOOLS & MINOR EQUIP	\$20.47	146834	PIPE TAP & NUTS
E 001-005-521060		GASOLINE-OIL-LUBRICA	\$36.77	147149	MOTOR TUNE UP & COOLANT
E 001-005-520620		EQUIPMENT REP & MAI	\$18.84	147149	FAST ORANGE & MIRROR
E 004-042-520620		EQUIPMENT REP & MAI	\$151.96	147662	EPOXY
		Total	\$303.92		
35619	06/12/23	CED - RENSENHOUSE			
E 001-003-520610		BUILDING MAINTENANC	\$315.25	6665-108609	25W 4FT LED BULBS
E 001-001-520610		BUILDING MAINTENANC	\$20.45	6665-108719	CABLE CONNECTORS & GROUNDING BAR KITS
E 002-024-520610		BUILDING MAINTENANC	\$20.45	6665-108719	CABLE CONNECTORS & GROUNDING BAR KITS
E 004-043-520610		BUILDING MAINTENANC	\$20.44	6665-108719	CABLE CONNECTORS & GROUNDING BAR KITS
		Total	\$376.59		
35620	06/12/23	CELLEBRITE INC			
E 001-002-520705		SOFTWARE SUBSCRIPT	\$4,900.00	Q-269956-1	UFED TOUCH2 STANDARD ULTIMATE SUBSCRIPTIONS
		Total	\$4,900.00		
35621	06/12/23	CLARK, KENTON D.			
E 015-153-522850		YOUTH BASEBALL	\$140.00	STM 060523	SUPV. FEE /1 BRONCO \$40
		Total	\$140.00		
35622	06/12/23	CLARK, MIZE & LINVILLE CHARTER			

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 001-001-520110		LEGAL	\$4,256.00	143470	APRIL 2023 LEGAL SERVICE
E 001-001-520110		LEGAL	\$1,026.00	143471	APRIL 2023 GENERAL RETAINER
Total			\$5,282.00		
35623	06/12/23	COOPER, KELLY			
E 001-001-520610		BUILDING MAINTENANC	\$250.00	STM 053123	MAY 2023 CLEANING
E 001-002-520610		BUILDING MAINTENANC	\$250.00	STM 053123	MAY 2023 CLEANING
E 001-013-521260		CONTRACT LABOR	\$900.00	STM 053123	MAY 2023 CLEANING
E 001-015-520710		CIVIC CENTER MAINTEN	\$800.00	STM 053123	MAY 2023 CLEANING
E 002-024-520610		BUILDING MAINTENANC	\$250.00	STM 053123	MAY 2023 CLEANING
E 004-043-520610		BUILDING MAINTENANC	\$250.00	STM 053123	MAY 2023 CLEANING
Total			\$2,700.00		
35624	06/12/23	DK CTY ADMINISTRATION			
E 001-003-521060		GASOLINE-OIL-LUBRICA	\$183.72	1775	DIESEL
E 004-041-521060		GASOLINE-OIL-LUBRICA	\$830.52	1776	DIESEL
E 001-004-521060		GASOLINE-OIL-LUBRICA	\$107.57	1776	DIESEL
Total			\$1,121.81		
35625	06/12/23	DK CTY REGISTER OF DEEDS			
E 005-000-530260		SPECIAL PROJECTS	\$55.00	STM 060523	FILING AVIGATION EASEMENT (5 OF 5) 203 S MADISON
Total			\$55.00		
35626	06/12/23	DON'S TIRE & SUPPLY			
E 004-041-520600		VEHICLE EXPENSES	\$553.00	275618	#10 EXPOLORED NEW FRONT TIRES & TIRE ROD REPAIR
E 003-000-520620		EQUIPMENT REP & MAI	\$98.00	275794	#10 EXPOLORED NEW FRONT TIRES & TIRE ROD REPAIR
Total			\$651.00		
35627	06/12/23	DPC ENTERPRISES, LP			
E 002-023-521030		CHEMICALS	\$1,779.24	282000177-2	CHLORINE CYLINDERS
Total			\$1,779.24		
35628	06/12/23	EASTERN FIRE EQUIPMENT SERVICES			
E 001-003-521231		FIRE EQUIPMENT	\$191.72	3281991	REPAIR KITS/CARBIDE CHAIN SHARPENING
Total			\$191.72		
35629	06/12/23	WONDERWARE INC			
E 002-024-520782		E-BILL FEES	\$705.08	INV-18489	MARCH 2023 CC PROCESSING FEES
E 004-043-520782		E-BILL FEES	\$705.07	INV-18489	MARCH 2023 CC PROCESSING FEES
E 002-024-520782		E-BILL FEES	\$665.58	INV-20144	MAY 2023 CC PROCESSING FEES
E 004-043-520782		E-BILL FEES	\$665.57	INV-20144	MAY 2023 CC PROCESSING FEES
Total			\$2,741.30		
35630	06/12/23	EVERGY			
E 001-015-520510		ELECTRIC SERVICE	\$42.10	1219189162	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$21.72	1247021166	ELECTRIC SERVICE
E 001-004-520500		STREET LIGHTING	\$72.73	1264060667	ELECTRIC SERVICE
E 001-001-520510		ELECTRIC SERVICE	\$37.65	1702117183	ELECTRIC SERVICE
E 001-001-520510		ELECTRIC SERVICE	\$24.62	1717190452	ELECTRIC SERVICE

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 001-006-520510		ELECTRIC SERVICE	\$395.87	1758193262	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$11.59	1904884672	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$62.44	1906689737	ELECTRIC SERVICE
E 001-006-520510		ELECTRIC SERVICE	\$79.92	2021258017	ELECTRIC SERVICE
E 001-004-520500		STREET LIGHTING	\$11,277.33	246831701	ELECTRIC SERVICE
E 001-001-520510		ELECTRIC SERVICE	\$169.71	2549851829	ELECTRIC SERVICE
E 001-001-520510		ELECTRIC SERVICE	\$35.00	2650162371	ELECTRIC SERVICE
E 002-023-520510		ELECTRIC SERVICE	\$30.24	2791000927	ELECTRIC SERVICE
E 001-006-520510		ELECTRIC SERVICE	\$615.91	288914741	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$19.82	30783521	ELECTRIC SERVICE
E 002-023-520510		ELECTRIC SERVICE	\$19.82	30783521	ELECTRIC SERVICE
E 002-022-520510		ELECTRIC SERVICE	\$19.82	30783521	ELECTRIC SERVICE
E 004-041-520510		ELECTRIC SERVICE	\$19.82	30783521	ELECTRIC SERVICE
E 001-006-520510		ELECTRIC SERVICE	\$25.75	3082543925	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$11.59	3413762565	ELECTRIC SERVICE
E 002-023-520510		ELECTRIC SERVICE	\$79.63	3413870642	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$15.13	3443600738	ELECTRIC SERVICE
E 002-023-520510		ELECTRIC SERVICE	\$15.13	3443600738	ELECTRIC SERVICE
E 002-022-520510		ELECTRIC SERVICE	\$15.13	3443600738	ELECTRIC SERVICE
E 004-041-520510		ELECTRIC SERVICE	\$15.13	3443600738	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$11.59	3740342691	ELECTRIC SERVICE
E 015-157-520510		ELECTRIC SERVICE	\$1,973.22	3933636584	ELECTRIC SERVICE
E 002-022-520510		ELECTRIC SERVICE	\$30.64	416675959	ELECTRIC SERVICE
E 002-022-520510		ELECTRIC SERVICE	\$27.74	4212846087	ELECTRIC SERVICE
E 001-004-520500		STREET LIGHTING	\$41.36	4288064106	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$11.59	4554030512	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$40.08	4867778321	ELECTRIC SERVICE
E 001-003-520510		ELECTRIC SERVICE	\$253.32	4898116762	ELECTRIC SERVICE
E 001-001-520510		ELECTRIC SERVICE	\$253.32	4898116762	ELECTRIC SERVICE
E 001-002-520510		ELECTRIC SERVICE	\$253.32	4898116762	ELECTRIC SERVICE
E 002-024-520510		ELECTRIC SERVICE	\$253.32	4898116762	ELECTRIC SERVICE
E 004-043-520510		ELECTRIC SERVICE	\$253.31	4898116762	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$12.74	5054322132	ELECTRIC SERVICE
E 001-006-520510		ELECTRIC SERVICE	\$25.13	5516010740	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$11.59	5751904663	ELECTRIC SERVICE
E 001-001-520510		ELECTRIC SERVICE	\$36.78	5964839866	ELECTRIC SERVICE
E 001-006-520510		ELECTRIC SERVICE	\$32.00	6023481527	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$59.56	6046634008	ELECTRIC SERVICE
E 002-023-520510		ELECTRIC SERVICE	\$59.56	6046634008	ELECTRIC SERVICE
E 002-022-520510		ELECTRIC SERVICE	\$59.55	6046634008	ELECTRIC SERVICE
E 004-041-520510		ELECTRIC SERVICE	\$59.55	6046634008	ELECTRIC SERVICE
E 004-041-520510		ELECTRIC SERVICE	\$140.07	6177125769	ELECTRIC SERVICE
E 001-006-520510		ELECTRIC SERVICE	\$60.64	6392647180	ELECTRIC SERVICE
E 003-000-520510		ELECTRIC SERVICE	\$214.33	6409144687	ELECTRIC SERVICE
E 002-023-520510		ELECTRIC SERVICE	\$1,025.95	6495096418	ELECTRIC SERVICE
E 002-023-520510		ELECTRIC SERVICE	\$806.17	6524781973	ELECTRIC SERVICE
E 001-006-520510		ELECTRIC SERVICE	\$27.13	661408984	ELECTRIC SERVICE
E 001-001-520510		ELECTRIC SERVICE	\$24.12	678816549	ELECTRIC SERVICE
E 001-001-520510		ELECTRIC SERVICE	\$35.00	6955064227	ELECTRIC SERVICE

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 001-006-520510		ELECTRIC SERVICE	\$109.73	6986074708	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$47.55	7000718326	ELECTRIC SERVICE
E 001-013-520510		ELECTRIC SERVICE	\$594.28	7064307381	ELECTRIC SERVICE
E 001-015-520510		ELECTRIC SERVICE	\$260.94	7288502631	ELECTRIC SERVICE
E 002-022-520510		ELECTRIC SERVICE	\$264.10	7415927166	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$11.59	7484828978	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$13.31	7576542461	ELECTRIC SERVICE
E 002-023-520510		ELECTRIC SERVICE	\$5,523.21	771952302	ELECTRIC SERVICE
E 005-000-520510		ELECTRIC SERVICE	\$70.04	7850192618	ELECTRIC SERVICE
E 002-023-520510		ELECTRIC SERVICE	\$29.98	786713586	ELECTRIC SERVICE
E 002-023-520510		ELECTRIC SERVICE	\$43.21	7868072027	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$40.87	7954110285	ELECTRIC SERVICE
E 001-001-520510		ELECTRIC SERVICE	\$24.23	7992075847	ELECTRIC SERVICE
E 001-001-520510		ELECTRIC SERVICE	\$37.86	7993583651	ELECTRIC SERVICE
E 004-042-520510		ELECTRIC SERVICE	\$16,434.77	8139961807	ELECTRIC SERVICE
E 001-006-520510		ELECTRIC SERVICE	\$90.84	8163245625	ELECTRIC SERVICE
E 005-000-520510		ELECTRIC SERVICE	\$12.80	8181824446	ELECTRIC SERVICE
E 002-023-520510		ELECTRIC SERVICE	\$2,891.68	8186660933	ELECTRIC SERVICE
E 002-023-520510		ELECTRIC SERVICE	\$63.50	855312560	ELECTRIC SERVICE
E 002-023-520510		ELECTRIC SERVICE	\$34.37	8623625247	ELECTRIC SERVICE
E 005-000-520510		ELECTRIC SERVICE	\$351.32	8631656121	ELECTRIC SERVICE
E 001-002-520510		ELECTRIC SERVICE	\$25.08	8724162661	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$15.61	8745617303	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$38.50	8813700102	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$11.59	8966692659	ELECTRIC SERVICE
E 001-001-520510		ELECTRIC SERVICE	\$24.23	9031558905	ELECTRIC SERVICE
E 005-000-520510		ELECTRIC SERVICE	\$16.51	9053666773	ELECTRIC SERVICE
E 001-006-520510		ELECTRIC SERVICE	\$29.36	9255132041	ELECTRIC SERVICE
E 001-006-520510		ELECTRIC SERVICE	\$79.72	9348861379	ELECTRIC SERVICE
E 001-006-520510		ELECTRIC SERVICE	\$43.49	950991929	ELECTRIC SERVICE
E 002-023-520510		ELECTRIC SERVICE	\$1,353.89	9659465165	ELECTRIC SERVICE
E 001-004-520510		ELECTRIC SERVICE	\$8.36	9946085408	ELECTRIC SERVICE
E 002-023-520510		ELECTRIC SERVICE	\$8.36	9946085408	ELECTRIC SERVICE
E 002-022-520510		ELECTRIC SERVICE	\$8.35	9946085408	ELECTRIC SERVICE
E 004-041-520510		ELECTRIC SERVICE	\$8.35	9946085408	ELECTRIC SERVICE
E 002-023-520510		ELECTRIC SERVICE	\$175.12	9960246323	ELECTRIC SERVICE
E 001-006-520510		ELECTRIC SERVICE	\$35.83	9994690522	ELECTRIC SERVICE
Total			\$48,058.81		
35631	06/12/23	FASTENAL COMPANY			
E 004-042-520620		EQUIPMENT REP & MAI	\$34.05	KSSAL24406	MATERIAL FOR BASIN MAINTENANCE
Total			\$34.05		
35632	06/12/23	FREEMAN, DEBBI			
E 015-153-520780		REFUND EXPENSE	\$65.00	53795238	SWIM TEAM REFUND
Total			\$65.00		
35633	06/12/23	GRAFIX SHOPPE			
E 001-002-520600		VEHICLE EXPENSES	\$335.74	150808	DRIVER SIDE COMPLETE GRAPHICS FOR #12

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Batch: 061223PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
Total			\$335.74		
35634	06/12/23	GUFFEY PROPERTIES, LLC			
E 038-000-540610		CID SALES TAX	\$2,495.24	STM 053023	CID PROPERTY FAMILY DOLLAR LESS 2% ADMIN FEE - MAY 2023
Total			\$2,495.24		
35635	06/12/23	HATTER, ANNA			
E 001-002-520270		TRAINING	\$131.00	STM 050923	MILEAGE KACP CONF- MULVANE
Total			\$131.00		
35636	06/12/23	HEARTLAND HOUSING PARTNERS, LLC			
E 046-000-530375		RHID COMPENSATION-	\$5,000.00	STM 053023	RHID - UNIT SALES LOT 6, BLOCK 5 1704 FAIRWAY DR.
Total			\$5,000.00		
35637	06/12/23	JENNIE HIATT			
E 001-004-521150		UNIFORMS & ALTERATI	\$23.02	STM 052223	UNIFORM HOODIES (2) & 4 SLEEVE TOPS (3)
E 002-022-521150		UNIFORMS & ALTERATI	\$23.03	STM 052223	UNIFORM HOODIES (2) & 4 SLEEVE TOPS (3)
Total			\$46.05		
35638	06/12/23	BRAD HOMMAN			
E 001-003-521231		FIRE EQUIPMENT	\$184.00	8836	PAGER REPAIR
Total			\$184.00		
35639	06/12/23	IMAGE QUEST			
E 001-001-520700		RENT-CONTRACTS-MAI	\$33.37	IN4461694	COPIER CONTRACT OVERAGE 4/25-5/24/23
E 002-024-520700		RENT-CONTRACTS-MAI	\$33.36	IN4461694	COPIER CONTRACT OVERAGE 4/25-5/24/23
E 004-043-520700		RENT-CONTRACTS-MAI	\$33.36	IN4461694	COPIER CONTRACT OVERAGE 4/25-5/24/23
E 001-001-520700		RENT-CONTRACTS-MAI	\$34.17	IN4466622	CONTRACT BASE 3 HP PRINTERS 5/28-6/27/23
E 002-024-520700		RENT-CONTRACTS-MAI	\$34.16	IN4466622	CONTRACT BASE 3 HP PRINTERS 5/28-6/27/23
E 004-043-520700		RENT-CONTRACTS-MAI	\$34.16	IN4466622	CONTRACT BASE 3 HP PRINTERS 5/28-6/27/23
E 015-151-521045		OFFICE EQUIPMENT	\$28.83	INV4461633	MONTHLY COPIER CONTRACT
Total			\$231.41		
35640	06/12/23	JCI INDUSTRIES, INC			
E 004-042-530330		HEAVY EQUIPMENT	\$38,700.00	8252837	INFLUENT PUMP #2 REBUILD
Total			\$38,700.00		
35641	06/12/23	JERRY A. MILLER			
E 005-000-520141		AWOS	\$1,265.00	STM 061823	JUNE 2023 AWOS & REPLACE FAN
Total			\$1,265.00		
35642	06/12/23	KANSAS GAS SERVICE			
E 001-015-520509		GAS SERVICE	\$167.52	51001600410	GAS SERVICE
E 001-013-520509		GAS SERVICE	\$208.97	51001600410	GAS SERVICE
E 015-157-520509		GAS SERVICE	\$569.58	51001600410	GAS SERVICE
E 001-006-520509		GAS SERVICE	\$382.01	51001600410	GAS SERVICE
E 002-023-520509		GAS SERVICE	\$99.42	51001600410	GAS SERVICE
E 001-001-520509		GAS SERVICE	\$42.89	51001600410	GAS SERVICE
E 001-002-520509		GAS SERVICE	\$42.90	51001600410	GAS SERVICE
E 002-024-520509		GAS SERVICE	\$42.90	51001600410	GAS SERVICE

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 004-043-520509		GAS SERVICE	\$42.90	51001600410	GAS SERVICE
E 001-003-520509		GAS SERVICE	\$42.90	51001600410	GAS SERVICE
E 001-004-520509		GAS SERVICE	\$33.92	51001600410	GAS SERVICE
E 002-022-520509		GAS SERVICE	\$33.92	51001600410	GAS SERVICE
E 004-041-520509		GAS SERVICE	\$33.93	51001600410	GAS SERVICE
E 001-004-520509		GAS SERVICE	\$47.25	51001600410	GAS SERVICE
E 002-022-520509		GAS SERVICE	\$47.25	51001600410	GAS SERVICE
E 004-041-520509		GAS SERVICE	\$47.25	51001600410	GAS SERVICE
Total			\$1,885.51		
35643	06/12/23	KANSAS TOURISM			
E 013-131-520740		PROMOTION, ADS, MAR	\$3,240.00	3954	2024 KS TRAVEL GUIDE LISTINGS FOR ABILENE TOURIST ATTRACTIONS
Total			\$3,240.00		
35644	06/12/23	KAPIO			
E 001-001-520270		TRAINING	\$35.00	875	KAPIO SEPT 2023 CONF- K. OLSON
E 001-008-520270		TRAINING	\$105.00	875	KAPIO SEPT 2023 CONF- K. OLSON
Total			\$140.00		
35645	06/12/23	KS MUNICIPAL UTILITIES			
E 001-004-520270		TRAINING	\$800.00	200007565	CDL THEORY CLASS - D. RHODES
Total			\$800.00		
35646	06/12/23	L & S ELECTRIC, LLC			
E 005-000-530260		SPECIAL PROJECTS	\$18,427.00	1631	INSTALL AB MASTER & SLAVE REOIL LIGHT
Total			\$18,427.00		
35647	06/12/23	LINK MEDIA OUTDOOR			
E 013-131-520721		SIGN ADVERTISING	\$400.00	449673	VINYL PRODUCTION FOR ONE BOARD
E 013-131-520721		SIGN ADVERTISING	\$1,845.00	451387	MONTHLY RENTAL FOR 6 BOARDS
Total			\$2,245.00		
35648	06/12/23	BRYAN LISBONA			
E 013-131-520260		SPECIAL PROJECTS	\$1,048.55	ABCVB-0526	WLBB & PETALS AT THEIR PEAK LOGO DESIGN, STICKERS, SHIRTS
Total			\$1,048.55		
35649	06/12/23	LUMBER HOUSE TRUE VALUE			
E 001-006-520610		BUILDING MAINTENANC	\$84.99	2305-090719	BALLFIELD REPAIR WATERHEATER
E 001-006-520610		BUILDING MAINTENANC	\$37.27	2305-090755	BALLFIELD REPAIR WATERHEATER
E 001-004-520600		VEHICLE EXPENSES	\$10.49	2305-090781	HITCH PIN #10C
E 001-001-521080		TOOLS & MINOR EQUIP	\$19.00	2305-090802	FM'S TOOLS
E 002-024-521080		TOOLS & MINOR EQUIP	\$19.00	2305-090802	FM'S TOOLS
E 004-043-521080		TOOLS & MINOR EQUIP	\$18.99	2305-090802	FM'S TOOLS
E 001-004-520600		VEHICLE EXPENSES	(\$10.49)	2305-090904	HITCH PIN RETURN
E 001-004-520600		VEHICLE EXPENSES	\$192.85	2305-091052	MOWER TIRE
E 001-006-520610		BUILDING MAINTENANC	\$1.79	2305-091231	BOX COVER FOR BALLFIELD 1 & 2 OUTLET REPAIR
E 002-023-520610		BUILDING MAINTENANC	\$22.98	2305-091241	HOLDER
E 001-001-520610		BUILDING MAINTENANC	\$141.34	2305-091445	WIRE TO BE USED THROUGHOUT THE CITY
E 002-024-520610		BUILDING MAINTENANC	\$141.33	2305-091445	WIRE TO BE USED THROUGHOUT THE CITY

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 004-043-520610		BUILDING MAINTENANC	\$141.33	2305-091445	WIRE TO BE USED THROUGHOUT THE CITY
E 001-006-520610		BUILDING MAINTENANC	\$59.73	2305-091492	BALL DIAMOND REPAIRS - KWIK DY & CAULK , CAULK TOOL
E 002-023-520610		BUILDING MAINTENANC	\$34.47	2305-093022	WHITE SILICONE
E 001-006-520610		BUILDING MAINTENANC	\$7.29	2305-093045	1 & 2 BALLFIELDS SPLIT BOLT CONNECTOR
E 001-001-520610		BUILDING MAINTENANC	\$4.94	2305-093436	SCREWS
E 002-024-520610		BUILDING MAINTENANC	\$4.94	2305-093436	SCREWS
E 004-043-520610		BUILDING MAINTENANC	\$4.93	2305-093436	SCREWS
E 001-001-520610		BUILDING MAINTENANC	\$1.33	2305-093645	WD-40
E 002-024-520610		BUILDING MAINTENANC	\$1.33	2305-093645	WD-40
E 004-043-520610		BUILDING MAINTENANC	\$1.33	2305-093645	WD-40
E 002-022-520970		MISCELLANEOUS SERVI	\$17.98	2305-093665	MARKING PAINT
E 001-004-520620		EQUIPMENT REP & MAI	\$468.00	2305-093771	HUSTLER TIRES
E 001-001-521080		TOOLS & MINOR EQUIP	\$37.54	2305-094121	ELECTRICAL SUPPLIES
E 001-001-521080		TOOLS & MINOR EQUIP	\$14.00	2305-094122	SPADE BIT EXTENSION & SET
E 002-024-521080		TOOLS & MINOR EQUIP	\$13.99	2305-094122	SPADE BIT EXTENSION & SET
E 004-043-521080		TOOLS & MINOR EQUIP	\$13.99	2305-094122	SPADE BIT EXTENSION & SET
E 001-006-520610		BUILDING MAINTENANC	\$2.79	2305-094173	ELECTRICAL SUPPLIES
E 004-042-520610		BUILDING MAINTENANC	\$10.98	2305-094302	PINESOL
E 003-000-520610		BUILDING MAINTENANC	\$54.97	2305-094326	CAUTION TAPE & ROPE
E 002-023-520610		BUILDING MAINTENANC	\$28.47	2305-096294	WIRE BRUSH, WHITE SILICONE & SEALANT
E 001-006-520610		BUILDING MAINTENANC	\$4.59	2305-393646	WING NUT BATHROOM PARK SIN
E 004-042-520620		EQUIPMENT REP & MAI	\$7.66	2306-097997	PIPE SEAL TAPE
Total			\$1,616.12		
35650	06/12/23	MAHASKA			
E 015-153-521050		CONCESSION SUPPLIE	\$1,003.44	9618841	BD DRINK ORDER
E 015-152-521050		CONCESSION SUPPLIE	\$334.76	9620429	POOL DRINK ORDER
E 015-152-521050		CONCESSION SUPPLIE	\$37.92	9620999	POOL DRINK ORDER
Total			\$1,376.12		
35651	06/12/23	MARSH, RON			
E 001-001-520280		TRAVEL-MEETINGS & C	\$87.77	STM 051823	MILEAGE - CPM/COMPREHENSIVE PLAN - NEWTON
E 001-001-520280		TRAVEL-MEETINGS & C	\$165.62	STM 052423	MILEAGE - STATE BUDGET WORKSHOP WICHITA
Total			\$253.39		
35652	06/12/23	MARSHALL, BILL			
E 047-000-520800		AWARDS & CONTRIBUTI	\$28.75	STM 051823	POSTAGE - SCHOLARSHIP EXPENSE
Total			\$28.75		
35653	06/12/23	MCKEE POOLS, INC			
E 036-000-530410		CAPITAL IMPROVEMEN	\$312.95	59396	POOL START UP, ZERO ENTRY PIPE REPAIR/EAST RETURN
E 036-000-530410		CAPITAL IMPROVEMEN	\$240.00	59397	POOL START UP, ZERO ENTRY PIPE REPAIR/EAST RETURN
E 036-000-530410		CAPITAL IMPROVEMEN	\$1,715.80	59398	POOL START UP, ZERO ENTRY PIPE REPAIR/EAST RETURN
E 036-000-530410		CAPITAL IMPROVEMEN	\$1,103.74	59443	POOL START UP, ZERO ENTRY PIPE REPAIR/EAST RETURN
E 036-000-530410		CAPITAL IMPROVEMEN	\$388.30	59509	REMOVE STAINS FROM ZERO ENTRY

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
Total			\$3,760.79		
35654	06/12/23	MICHELLE WRIGHT			
E 038-000-540610		CID SALES TAX	\$12,046.95	STM 053023	CID PROPERTY ROSEROCK LESS 2% ADMIN FEE- MAY 2023
Total			\$12,046.95		
35655	06/12/23	NARAYAN, INC			
E 038-000-540610		CID SALES TAX	\$8,615.94	STM 053023	CID PROPERTY HOLIDAY I LESS 2% ADMIN FEE - MAY 2023
Total			\$8,615.94		
35656	06/12/23	NEW BOSTON CREATIVE GROUP, LLC			
E 013-131-520740		PROMOTION, ADS, MAR	\$195.00	2076	CVB WEB UPDATE/GOLDEN BELT HEIGHTS
E 001-016-520970		MISCELLANEOUS SERVI	\$575.00	2076	CVB WEB UPDATE/GOLDEN BELT HEIGHTS
Total			\$770.00		
35657	06/12/23	NEX-TECH RURAL TELEPHONE			
E 002-023-520520		TELEPHONE / INTERNE	\$56.67	329717	PHONE SERVICE
E 004-042-520520		TELEPHONE / INTERNE	\$109.84	329717	PHONE SERVICE
E 005-000-520520		TELEPHONE / INTERNE	\$113.34	329717	PHONE SERVICE
Total			\$279.85		
35658	06/12/23	OCCUPATIONAL PERFORMANCE CORP.			
E 002-023-520425		PHYS CAP/DRUG SCR/B	\$47.00	168968	DOT UA - BLACKETER
Total			\$47.00		
35659	06/12/23	OLSSON			
E 014-000-520140		ENGINEERING	\$1,052.00	456671	14TH ST. IMPROVEMENTS/KDOT CCLIP K-15
E 014-000-520140		ENGINEERING	\$2,534.25	456797	GENERAL ENGINEERING THROUGH 5/6/23
E 014-000-531190		CCLIP	\$9,625.00	456798	14TH ST. IMPROVEMENTS/KDOT CCLIP K-15
Total			\$13,211.25		
35660	06/12/23	PACE ANALYTICAL SERVICES			
E 004-042-520210		LAB ANALYSIS & EQUIP	\$427.70	2360183917	EFFLUENT SAMPLES
E 004-042-520210		LAB ANALYSIS & EQUIP	\$326.30	2360184078	EFFLUENT SAMPLES
E 004-042-520210		LAB ANALYSIS & EQUIP	\$326.30	2360184594	EFFLUENT SAMPLES
Total			\$1,080.30		
35661	06/12/23	PIONEER FARM INC			
E 004-042-520620		EQUIPMENT REP & MAI	\$17.36	609127	FILL LINE PARTS BASIN #4
E 004-042-521080		TOOLS & MINOR EQUIP	\$14.58	609542	SCREW & NUT
E 004-042-520620		EQUIPMENT REP & MAI	\$5.18	610511	STRAPS
E 004-042-521080		TOOLS & MINOR EQUIP	\$8.57	610875	STRAP & DRILL BIT
E 002-022-520620		EQUIPMENT REP & MAI	\$30.98	611127	TUBE CUTTER & PIPE CUTTER
E 004-042-520620		EQUIPMENT REP & MAI	\$33.98	612112	PVC ADAPTER & COUPLER
E 001-004-520610		BUILDING MAINTENANC	\$6.98	612291	WASHERS & FRESHNERS
E 002-022-520970		MISCELLANEOUS SERVI	\$64.95	612293	MARKING PAINT & FLAGS
E 004-042-521060		GASOLINE-OIL-LUBRICA	\$26.99	612455	4 CYCLE FUEL
E 002-022-520620		EQUIPMENT REP & MAI	\$19.99	612924	LEAD WIRE ADAPTOR
E 004-042-520610		BUILDING MAINTENANC	\$33.27	612968	PARTS FOR SPRAYER
E 001-004-521080		TOOLS & MINOR EQUIP	\$27.98	613000	TACK OIL BROOM

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
Total			\$290.81		
35662	06/12/23	AVE-PLP, LLC			
E 004-042-520620		EQUIPMENT REP & MAI	\$28.06	1000682033	PIN & FASTNER #98B
Total			\$28.06		
35663	06/12/23	ROBSON OIL CO, INC			
E 004-042-521080		TOOLS & MINOR EQUIP	\$95.80	61907	FUEL NOZZLE
E 001-002-521060		GASOLINE-OIL-LUBRICA	\$3,384.34	STM 052523	FUEL
E 001-003-521060		GASOLINE-OIL-LUBRICA	\$559.40	STM 052523	FUEL
E 001-004-521060		GASOLINE-OIL-LUBRICA	\$1,233.43	STM 052523	FUEL
E 001-005-521060		GASOLINE-OIL-LUBRICA	\$274.37	STM 052523	FUEL
E 001-006-521060		GASOLINE-OIL-LUBRICA	\$606.89	STM 052523	FUEL
E 002-023-521060		GASOLINE-OIL-LUBRICA	\$294.45	STM 052523	FUEL
E 002-022-521060		GASOLINE-OIL-LUBRICA	\$638.23	STM 052523	FUEL
E 003-000-521060		GASOLINE-OIL-LUBRICA	\$48.58	STM 052523	FUEL
E 004-041-521060		GASOLINE-OIL-LUBRICA	\$141.62	STM 052523	FUEL
E 004-042-521060		GASOLINE-OIL-LUBRICA	\$162.17	STM 052523	FUEL
E 001-011-521060		GASOLINE-OIL-LUBRICA	\$76.60	STM 052523	FUEL
E 001-001-520600		VEHICLE EXPENSES	\$42.37	STM 052523	FUEL
E 002-024-520600		VEHICLE EXPENSES	\$42.34	STM 052523	FUEL
E 004-043-520600		VEHICLE EXPENSES	\$42.34	STM 052523	FUEL
Total			\$7,642.93		
35664	06/12/23	ROLLER-WEEKS, JULIE			
E 013-131-520270		TRAINING	\$129.97	STM 060523	NORTH CENTRAL KS TOURISM BOARD MEETING
Total			\$129.97		
35665	06/12/23	RYAN & MULLIN, PA			
E 001-012-520110		LEGAL	\$3,250.00	STM 060123	CITY PROSECUTOR JUNE 2023
Total			\$3,250.00		
35666	06/12/23	CORINA RYLAND			
E 001-001-520880		SISTER CITY BOARD	\$291.00	STM 052322	SISTER CITY DINNER
E 001-001-520880		SISTER CITY BOARD	\$30.55	STM 053023	SISTER CITY - PENPALS
Total			\$321.55		
35667	06/12/23	SALINA SEPTIC SERVICE			
E 015-153-530310		MOTOR VEHICLES	\$300.00	I15510	COMPLEX PORTAPOTTY
Total			\$300.00		
35668	06/12/23	SALINA SUPPLY CO			
E 002-022-520665		METERS, RADIOS, PITS,	\$230.19	S100217333.	WATER LINE SUPPLIES
E 002-022-520665		METERS, RADIOS, PITS,	\$373.33	S100217333.	WATER LINE SUPPLIES
E 002-022-520665		METERS, RADIOS, PITS,	\$186.67	S100218795.	WATER LINE SUPPLIES
E 002-022-520685		FIRE HYDRANTS & VALV	\$50.63	S100242824.	WATER LINE SUPPLIES
E 002-022-520661		WATER LINE MAINTENA	\$201.72	S100243217.	WATER LINE SUPPLIES
E 001-006-520610		BUILDING MAINTENANC	\$148.50	S100243343.	FAUCETS FOR PARK BATHROOM
E 004-042-520620		EQUIPMENT REP & MAI	\$58.43	S100243400.	WATER LINE SUPPLIES

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
Total			\$1,249.47		
35669	06/12/23	SECURE SHRED OF N.C.K.			
E 001-001-520700		RENT-CONTRACTS-MAI	\$17.21	STM 051823	MAY 2023 SHREDDING ADMIN/PD
E 002-024-520700		RENT-CONTRACTS-MAI	\$17.21	STM 051823	MAY 2023 SHREDDING ADMIN/PD
E 004-043-520700		RENT-CONTRACTS-MAI	\$17.20	STM 051823	MAY 2023 SHREDDING ADMIN/PD
E 001-002-520700		RENT-CONTRACTS-MAI	\$51.63	STM 051823	MAY 2023 SHREDDING ADMIN/PD
Total			\$103.25		
35670	06/12/23	SECURITY FIRST TITLE LLC			
E 005-000-530260		SPECIAL PROJECTS	\$150.00	3030995	TITLE REPORTS FOR PURCHASE OF 5 AVIGATION EASEMENTS (\$150 EA)
E 005-000-530260		SPECIAL PROJECTS	\$150.00	3031038	TITLE REPORTS FOR PURCHASE OF 5 AVIGATION EASEMENTS (\$150 EA)
E 005-000-530260		SPECIAL PROJECTS	\$150.00	3031040	TITLE REPORTS FOR PURCHASE OF 5 AVIGATION EASEMENTS (\$150 EA)
E 005-000-530260		SPECIAL PROJECTS	\$150.00	3031058	TITLE REPORTS FOR PURCHASE OF 5 AVIGATION EASEMENTS (\$150 EA)
E 005-000-530260		SPECIAL PROJECTS	\$150.00	3031071	TITLE REPORTS FOR PURCHASE OF 5 AVIGATION EASEMENTS (\$150 EA)
Total			\$750.00		
35671	06/12/23	SMITH HEATING & AIR			
E 004-042-520610		BUILDING MAINTENANC	\$130.00	78203	REPAIR A/C IN MCC ROOM
Total			\$130.00		
35672	06/12/23	SUPERIOR SANITATION SERVICE			
E 015-157-520610		BUILDING MAINTENANC	\$58.00	STM 060523	JUNE 2023 TRASH SERVICE @ CC, PARKS, SC
E 001-006-520610		BUILDING MAINTENANC	\$65.00	STM 060523	JUNE 2023 TRASH SERVICE @ CC, PARKS, SC
E 001-013-520610		BUILDING MAINTENANC	\$62.00	STM 060523	JUNE 2023 TRASH SERVICE @ CC, PARKS, SC
E 001-006-520610		BUILDING MAINTENANC	\$58.00	STM 060523	JUNE 2023 TRASH SERVICE @ CC, PARKS, SC
E 001-015-520710		CIVIC CENTER MAINTEN	\$65.00	STM 060623	JUNE 2023 TRASH SERVICE @ CVB, RECYCLE & WWTP
E 003-000-520610		BUILDING MAINTENANC	\$65.00	STM 060623	JUNE 2023 TRASH SERVICE @ CVB, RECYCLE & WWTP
E 004-042-520610		BUILDING MAINTENANC	\$130.00	STM 060623	JUNE 2023 TRASH SERVICE @ CVB, RECYCLE & WWTP
Total			\$503.00		
35673	06/12/23	THE SIMMONS COMPANY			
E 005-000-530260		SPECIAL PROJECTS	\$5,000.00	7732	APPRAISAL 203 S MADISON/AVIGATION EASEMENT AIRPORT
Total			\$5,000.00		
35674	06/12/23	TRANSUNION RISK & ALTERNATIVE			
E 001-002-520705		SOFTWARE SUBSCRIPT	\$110.00	6199432-202	MAY BILLING
Total			\$110.00		
35675	06/12/23	TRIPLETT, INC			
E 038-000-540610		CID SALES TAX	\$9,846.50	STM 053023	CID PROPERTY 6 LESS 2% ADMIN FEE - MAY 2023
Total			\$9,846.50		
35676	06/12/23	UNIVERSITY OF KANSAS			

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 001-002-520970		MISCELLANEOUS SERVI	\$400.00	7D530098	KLEAP - ANNUAL FEE
		Total	\$400.00		
35677	06/12/23	US BANK EQUIPMENT FINANCE			
E 015-151-521045		OFFICE EQUIPMENT	\$215.45	502786684	COPIER MONTHLY CONTRACT 5/24-6/24/23
E 001-001-520700		RENT-CONTRACTS-MAI	\$121.37	502875230	COPIER CONTRACT 5/25-6/25/23
E 002-024-520700		RENT-CONTRACTS-MAI	\$121.37	502875230	COPIER CONTRACT 5/25-6/25/23
E 004-043-520700		RENT-CONTRACTS-MAI	\$121.36	502875230	COPIER CONTRACT 5/25-6/25/23
		Total	\$579.55		
35678	06/12/23	VALOR AUTOMOTIVE			
E 001-002-520600		VEHICLE EXPENSES	\$1,108.91	184448	VEHICLE EXPENSES
E 001-002-520600		VEHICLE EXPENSES	\$543.23	184952	VEHICLE EXPENSES
E 001-002-520600		VEHICLE EXPENSES	\$723.51	185317	VEHICLE EXPENSES
		Total	\$2,375.65		
35679	06/12/23	VAN DIEST CHEMICAL CO			
E 001-005-521030		CHEMICALS	\$979.20	43923	WEED CHEMICLAS
E 001-005-521030		CHEMICALS	\$61.20	43924	WEED CHEMICLAS
		Total	\$1,040.40		
35680	06/12/23	VYVE BROADBAND			
E 002-022-520665		METERS, RADIOS, PITS,	\$49.95	301-564354	INTERNET FOR WATER METERS - 13TH ST WATER TOWER
		Total	\$49.95		
35681	06/12/23	WUTHNOW HEATING & AIR. LLC			
E 004-042-520610		BUILDING MAINTENANC	\$299.69	3708	REPAIR OFFICE A/C @ WWTP
		Total	\$299.69		
		002000 Astra Bank checking	\$519,978.22		

Fund Summary

002000 Astra Bank checking

001 GENERAL FUND	\$55,871.07
002 WATER FUND	\$133,638.44
003 RECYCLING FUND	\$480.88
004 SEWER FUND	\$62,791.66
005 AIRPORT FUND	\$26,061.01
011 LIBRARY FUND	\$169,165.02
013 TOURISM & CONVENTION FUND	\$8,058.52
014 SPECIAL STREET FUND	\$13,211.25
015 RECREATION COMMISSION	\$8,906.20
036 SPECIAL REVENUE LIB-POOL RENOV	\$3,760.79
038 CID SALES TAX FUND	\$33,004.63
046 LAND BANK FUND	\$5,000.00
047 SISTER CITY SCHOLARSHIP FUND	\$28.75
	\$519,978.22

CITY OF ABILENE

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***Check Detail Register©**
Batch: MANUAL052423

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
002000 Astra Bank checking					
35604	05/24/23	DK CTY REGISTER OF DEEDS			
	E 005-000-530260	SPECIAL PROJECTS	\$152.00	STM 052423	FILING AVIGATION EASEMENTS (4 OUT OF 5)
		Total	\$152.00		
		002000 Astra Bank checking	\$152.00		

Fund Summary

002000 Astra Bank checking		
005 AIRPORT FUND		\$152.00
		\$152.00

CITY OF ABILENE

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***Check Detail Register©**
Batch: MANUAL060623

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
002000 Astra Bank checking					
35687	06/06/23	EPITOME ENTERPRISES			
	E 001-001-520260	SPECIAL PROJECTS	\$2,000.00	1133	JUNE 2023 LEGISLATIVE MONITORING SERVICES
		Total	\$2,000.00		
		002000 Astra Bank checking	\$2,000.00		

Fund Summary

002000 Astra Bank checking		
001 GENERAL FUND		\$2,000.00
		\$2,000.00

CITY OF ABILENE

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***Check Detail Register©**
Checks 35603

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
002000 Astra Bank checking					
35603	05/23/23	DK CTY REGISTER OF DEEDS			
	E 005-000-530260	SPECIAL PROJECTS	\$220.00	STM 052323	FILING AVIGATION EASEMENTS (4 OUT OF 5)
		Total	\$220.00		
		002000 Astra Bank checking	\$220.00		

Fund Summary

002000 Astra Bank checking		
005 AIRPORT FUND		\$220.00
		\$220.00

City of Abilene
Payroll Expenditures Report
05/26/2023 PR #11

PAYROLL CODE		TOTALS	
	NET SALARIES	\$	96,047.38
051 & 501	OASDI - CITY/EMPLOYEE	\$	16,728.52
049 & 502	MEDICARE - CITY/EMPLOYEE	\$	3,912.20
001	FEDERAL WITHHOLDING - EMPLOYEE	\$	10,436.92
503	KPERS - CITY	\$	7,679.94
056, 057, 059	KPERS EMPLOYEE	\$	4,886.48
		\$	12,566.42
054	KPERS BUYBACK	\$	235.40
505	KPERS RETIREE/EMPLOYER	\$	-
153	KPERS GROUP LIFE - EMPLOYEE	\$	168.88
504	KPF - CITY	\$	13,051.49
61	KPF EMPLOYEE	\$	4,082.15
		\$	17,133.64
155	KPF GROUP LIFE- EMPLOYEE	\$	102.80
105 & 540	FTC 457 - CITY/EMPLOYEE	\$	1,305.00
204	LPL FINANCIAL 529 - EMPLOYEE	\$	50.00
110	LPL FINANCIAL SAVINGS - EMPLOYEE	\$	175.00
130 & 530	ICMA 457 CITY/EMPLOYEE	\$	-
005	STATE TAX - EMPLOYEE	\$	6,048.79
120	AFLAC After Tax D&L - EMPLOYEE	\$	256.94
170	AFLAC Before Tax INSURANCE - EMPLOYEE	\$	508.68
102	VISION CARE DIRECT-VISION PLAN EMPLOYEE	\$	200.89
104	VSP VISION PLANS - EMPLOYEE	\$	130.04
140	HEALTH INSURANCE - EMPLOYEE	\$	7,136.34
510	HEALTH INSURANCE - CITY	\$	23,347.73
		\$	30,484.07
103	HEALTH SAVINGS ACCOUNT - EMPLOYEE	\$	630.00
506	HEALTH SAVINGS ACCOUNT - CITY	\$	262.50
111 & 520	IMPACT SPORTS & FITNESS- CITY/EMPLOYEE	\$	377.69
114 & 560	ABILENE PHYSICAL THERAPY - CITY/EMPLOYEE	\$	-
215	KS Support order- EMPLOYEE	\$	392.25
209	KS Support order- EMPLOYEE	\$	-
206	CA Support order - EMPLOYEE	\$	-
150	FLEXIBLE SPENDING ACCOUNT - EMPLOYEE	\$	842.09
121	POLICE & FIREMENS INS. - EMPLOYEE	\$	20.92
211	GARNISHMENT - EMPLOYEE	\$	-
	TOTAL PAYROLL EXPENDITURES	\$	199,017.02

City of Abilene
Payroll Expenditures Report
06/09/2023 PR #12

PAYROLL CODE		TOTALS	
	NET SALARIES	\$	108,514.91
051 & 501	OASDI - CITY/EMPLOYEE	\$	18,684.30
049 & 502	MEDICARE - CITY/EMPLOYEE	\$	4,369.66
001	FEDERAL WITHHOLDING - EMPLOYEE	\$	11,428.39
503	KPERS - CITY	\$	7,600.97
056, 057, 059	KPERS EMPLOYEE	\$	4,836.25
		\$	12,437.22
054	KPERS BUYBACK	\$	237.36
505	KPERS RETIREE/EMPLOYER	\$	-
153	KPERS GROUP LIFE - EMPLOYEE	\$	168.94
504	KPF - CITY	\$	14,716.00
61	KPF EMPLOYEE	\$	4,602.76
		\$	19,318.76
155	KPF GROUP LIFE- EMPLOYEE	\$	102.85
105 & 540	FTC 457 - CITY/EMPLOYEE	\$	1,305.00
204	LPL FINANCIAL 529 - EMPLOYEE	\$	50.00
110	LPL FINANCIAL SAVINGS - EMPLOYEE	\$	175.00
130 & 530	ICMA 457 CITY/EMPLOYEE	\$	-
005	STATE TAX - EMPLOYEE	\$	6,692.71
120	AFLAC After Tax D&L - EMPLOYEE	\$	256.94
170	AFLAC Before Tax INSURANCE - EMPLOYEE	\$	508.68
102	VISION CARE DIRECT-VISION PLAN EMPLOYEE	\$	200.89
104	VSP VISION PLANS - EMPLOYEE	\$	130.09
140	HEALTH INSURANCE - EMPLOYEE	\$	7,010.51
510	HEALTH INSURANCE - CITY	\$	22,194.44
		\$	29,204.95
103	HEALTH SAVINGS ACCOUNT - EMPLOYEE	\$	630.00
506	HEALTH SAVINGS ACCOUNT - CITY	\$	262.50
111 & 520	IMPACT SPORTS & FITNESS- CITY/EMPLOYEE	\$	368.78
114 & 560	ABILENE PHYSICAL THERAPY - CITY/EMPLOYEE	\$	-
215	KS Support order- EMPLOYEE	\$	392.25
209	KS Support order- EMPLOYEE	\$	-
206	CA Support order - EMPLOYEE	\$	-
150	FLEXIBLE SPENDING ACCOUNT - EMPLOYEE	\$	842.09
121	POLICE & FIREMENS INS. - EMPLOYEE	\$	20.92
211	GARNISHMENT - EMPLOYEE	\$	-
	TOTAL PAYROLL EXPENDITURES	\$	216,303.19