ABILENE KANSAS

ABILENE CITY COMMISSION - REGULAR MEETING AGENDA
ABILENE PUBLIC LIBRARY, 209 NW FOURTH STREET
August 11, 2025 - 4:00 pm

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

1. Call to Order

2. Roll Call: _____ Rein ______Miller _____Witt _____Kollhoff _____Meysenburg

3. Pledge of Allegiance

4. Approval of the Agenda for the August 11, 2025, 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 July 28, 2025, Regular Meeting

b. Appropriation Ordinance A-081125

c. AP Payment Register - 081125

d. Appointment of Jerry Rankin to the Sister City Board – fill an unexpired term, expiring January 2028

e. Appointment of Christal Hall to the Sister City Board – fill an unexpired term, expiring January 2028

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. Business Items

a. Consider approval of 2024 Interfund Transfer Reallocations – Interim City Manager Quinday

b. Consider approval of Resolution No. 081125-1, A RESOLUTION ACCEPTING THE INDEPENDENT AUDIT OF FINANCIAL STATEMENTS OF THE CITY OF ABILENE, KANSAS, FOR YEAR-ENDING DECEMBER 31, 2024, AS PREPARED BY VARNEY AND ASSOCIATES, CPS, LLC. – Interim City Manager Quinday/Interim Finance Director Briand

c. Consider approval of Resolution No. 081125-3, A RESOLUTION AUTHORIZING ESTABLISHMENT OF AN ACCOUNT IN THE MUNICIPAL INVESTMENT POOL AND AUTHORIZING THE CITY MANAGER, CITY CLERK, AND FINANCE DIRECTOR TO WITHDRAW FUNDS, TO ISSUE LETTERS OF INSTRUCTION, AND TO TAKE ALL OTHER ACTIONS DEEMED NECESSARY OR APPROPRIATE FOR THE INVESTMENT OF FUNDS – Interim City Manager Quinday

d. Consider approval of Resolution No. 081125-2, A RESOLUTION AUTHORIZING CERTAIN SIGNATURES ON DEPOSIT ACCOUNTS AT FINANCIAL INSTITUTIONS FOR THE CITY OF ABILENE, KANSAS – Interim Finance Director Briand

e. Consider approval of the establishment of Project-Specific Funds; CCLIP Project Fund, Industrial Park Expansion Fund and Sport Complex/Recreation Improvement Fund. – Interim City Manager Quinday

f. Consider approval of an Engineering Agreement with Olsson for the CCLIP Project – S. City limits to S. 6th Street. – Public Works Director Anderson

g. Discussion and direction regarding NE 15th Drainage Project – Public Works Director Anderson

8. Items for discussion

a. Discussion regarding T-Hangars at the Abilene Municipal Airport. – Interim City Manager Quinday

9. Reports

a. Department Reports

10. Recess of Regular Meeting

a. Consider a motion to recess the August 11, 2025, City Commission Meeting. The study session will begin no sooner than 4:30 pm.

City Commission

Brandon Rein
Mayor

Wendy Miller
Vice-Mayor

John Kollhoff
Commissioner

Trevor Witt
Commissioner

Amy Meysenburg
Commissioner

CITY STAFF

Jon Quinday
Interim City Manager

Kelsey Briand
Interim Finance Director

Shayla Mohr
City Clerk/HR Director

Kari Zook
Community Development

Kellee Timbrook
Recreation Director

Julie Roller Weeks
CVB Director

Jason Wilkins
Interim Chief of Police

Kale Strunk
Fire Chief

Brad Anderson
Public Works Director

City Commission Meeting Date: Monday, August 11, 2025

Session: Regular Meeting

Topic: Consent Agenda

Department: Administration

Staff Contact: Interim City Manager, City Clerk, Finance Director

Background:

In Kansas cities of the second class, a Consent Agenda is used during the city commission for items considered routine business items—approving meeting minutes, paying bills, approving permits, or renewing licenses.

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

Items for approval:

1. Meeting Minutes for the July 28, 2025, regular meeting
2. Appropriation Ordinance A-081125
3. AP Check Report – 08/11/25

City Attorney Review: N/A

Options:
1. Approve the Consent Agenda as presented
2. By a motion that is seconded and approved by a majority vote, separate items for individual consideration.

Recommendation:
Approve the Consent Agenda as presented

Abilene City Commission Meeting Minutes
Abilene Public Library – 209 NW Fourth Street
July 28, 2025, 4:00 pm.
Abilene, Kansas

1. **Call to Order**

2. **Roll Call** – City Commission Present: Mayor Rein, Commissioners Witt, Miller (via Zoom), and Meysenburg. Commissioner Kollhoff arrived at 4:05 pm.

Staff Present: Interim City Manager Quinday, City Clerk Mohr, City Attorney Martin, Parks and Recreation Director Timbrook, Fire Chief Strunk, Interim Police Chief Wilkins, Community Development Director Zook, Public Works Director Anderson, Convention and Visitors Bureau Director Roller-Weeks, and Administrative Assistant Olson.

3. **Pledge of Allegiance**

Agenda

4. Approval of the Agenda for the July 28, 2025, City Commission Meeting

Motion by Commissioner Witt, seconded by Commissioner Meysenburg, to approve the agenda as presented. Roll call vote: Miller YES, Witt YES, Meysenburg YES, Rein YES. The motion carried 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 July 14, 2025, Regular Meeting

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

Commissioner Kollhoff arrived.

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.

Hank Royer, 309 N. Vine, thanked Public Works Director Anderson and crew for the work that has been done on the city streets. He also spoke about the proposed budget cuts and asked the City Commission to not cut the budget of the Convention and Visitors Bureau.

7. Business Items

   a. Consider approval of a bid from Denny's Plumbing in the amount of $37,452.23 for the replacement of water service lines at the Wastewater Treatment Plant.

Motion by Commissioner Witt, seconded by Commissioner Meysenburg, to approve the bid from Denny's Plumbing in the amount of $37,452.23 for the replacement of water service lines at the Wastewater Treatment Plant. Roll call vote: Kollhoff YES, Meysenburg YES, Miller YES, Witt YES, Rein YES. The motion carried 5-0.

   b. Consider approval of authorization for the Mayor to sign the Lease Purchase Agreement documents for the lease payment to First Bank for the street sweeper.

Motion by Commissioner Witt, seconded by Commissioner Meysenburg, to authorize the Mayor to sign the Lease Purchase Agreement documents for the lease payment to First Bank for the street sweeper. Roll call vote: Meysenburg YES, Miller YES, Witt YES, Kollhoff NO, Rein YES. The motion carried 4-1.

   c. Consider approval of authorization for the Mayor to sign the Incumbency Certificate and Lease Payment Agreement with Community First Bank for the lease payment to Rosenbauer SD for the firetruck chassis.

Motion by Commissioner Witt, seconded by Commissioner Meysenburg, to authorize the Mayor to sign the Incumbency Certificate and Lease Payment Agreement with Community First Bank for the lease payment to Rosenbauer SD for the firetruck chassis. Roll call vote: Miller YES, Witt YES, Kollhoff YES, Meysenburg YES, Rein YES. The motion carried 5-0.

8. Items for Discussion

There were no items for discussion.

9. Reports

There were no reports.

10. Recess of Regular Meeting

a. Consider a motion to recess the July 28, 2025, City Commission Meeting.

Motion by Commissioner Witt, seconded by Commissioner Kollhoff, to recess the July 28, 2025, City Commission Meeting at 4:24 pm. Roll call vote: Witt YES, Kollhoff YES, Meysenburg YES, Miller YES, Rein YES. The motion carried 5-0. The City Commission Study Session will begin at 4:30 pm.

City Commission Study Session

1. Call to Order – City Commission Study Session

The City Commission Study Session was called to order at 4:30 pm.

2. July 28, 2025, City Commission Study Session Agenda

a. 2024 Audit Review

b. 2026 Budget Review – Tax Levied Funds

3. Adjournment

a. Consider a motion to adjourn the July 28, 2025, City Commission Meeting

Motion by Commissioner Witt, seconded by Commissioner Meysenburg, to adjourn the July 28, 2025, City Commission Meeting at 5:36 pm. Roll call vote: Kollhoff YES, Meysenburg YES, Miller YES, Witt YES, Rein YES. The motion carried 5-0.

(Seal)

ATTEST: Brandon Rein, Mayor

____
Shayla L. Mohr, CMC
City Clerk

CITY OF ABILENE ACCOUNTS PAYABLE

APPROPRIATION ORDINANCE A-081125-25
07/28/2025 to 08/05/2025

Fund #	Fund Name	Amount
01	GENERAL FUND	$ 62,442.86
02	WATER FUND	$ 130,806.17
03	RECYCLING FUND	$ 475.84
04	SEWER FUND	$ 65,507.32
05	AIRPORT FUND	$ 984.37
06	BOND & INTEREST	$ 379,147.50
07	FIRE APPARATUS FUND	$ -
08	SPECIAL PARKS & RECREATION	$ -
09	SPECIAL ALCOHOL & DRUG FUND	$ -
10	SELF-INSURED HEALTH ACCOUNT	$ -
11	LIBRARY FUND	$ -
13	TOURISM & CONVENTION FUND	$ -
14	SPECIAL STREET FUND	$ 1,571.50
15	RECREATION COMMISSION	$ 3,893.63
18	CAPITAL IMPROVEMENT PLAN	$ -
20	EQUIPMENT RESERVE FUND	$ 163,899.85
24	FRIENDS OF THE PARK	$ -
27	STORM DRAINAGE	$ 2,000.00
28	EQUIPMENT RESERVE - WATER	$ -
29	EQUIPMENT RESERVE - SEWER	$ -
32	PUBLIC BUILDING COMMISSION	$ -
35	SALES TAX - RECREATION FACILITIES	$ -
36	SPECIAL REVENUE - LIB/POOL	$ -
37	SALES TAX - STREET MAINTENANCE	$ -
38	CID SALES TAX FUND	$ -
39	RURAL HOUSING INCENTIVE DISTRICT	$ -
40	INDUSTRIAL PARK EXPANSION	$ -
41	CCLIP - BUCKEYE PROJECT	$ -
44	KS FIGHTS ADDICTION FUND	$ -
46	LAND BANK FUND	$ -
47	SISTER CITY SCHOLARSHIP FUND	$ -
48	TREE BOARD PROGRAM	$ -
50	MUNICIPAL COURT BONDS	$ -
	TOTALS	$ 810,729.04

ABILENE KANSAS Abilene, KS

Payment Register

APPKT00574 - BILLS 080525 KE

01 - Vendor Set 01

Bank: AP Checking - Gen - AP Checking - General

Vendor Number	Vendor Name					Total Vendor Amount
1000940	AG-AIRE LLC					257.50
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		PO BOX 472 ABILENE, Kansas 67410			08/05/2025	257.50
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
3263	#08C A/C REPAIR		07/17/2025	07/17/2025	0.00	257.50

Vendor Number	Vendor Name					Total Vendor Amount
19396	APAC, INC - SHEARS					1,188.24
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		PO BOX 1605 HUTCHINSON, Kansas 67504-1605			08/05/2025	1,188.24
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
8001871839	ASPHALT		07/16/2025	07/16/2025	0.00	206.12
8001871885	ASPHALT		07/17/2025	07/17/2025	0.00	137.41
8001871943	ASPHALT		07/21/2025	07/21/2025	0.00	398.49
8001872008	ASPHALT		07/23/2025	07/23/2025	0.00	446.22

Vendor Number	Vendor Name					Total Vendor Amount
1000699	CATLETT AUTOMOTIVE INC					681.34
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		PO BOX 1045 ULYSSES, Kansas 67880			08/05/2025	681.34
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
217006	#08C BRAKE CYLINDER		07/23/2025	07/23/2025	0.00	172.05
217007	SEAFOAM		07/23/2025	07/23/2025	0.00	59.99
217250	ANTIFREEZE		07/25/2025	07/25/2025	0.00	23.68
217447	SEALANT FOR A/C REPAIRS		07/28/2025	07/28/2025	0.00	100.68
217525	BRAKE FLUID & CLEANER		07/29/2025	07/29/2025	0.00	50.90
217650	#08 BRAKE PADS		07/30/2025	07/30/2025	0.00	214.04
217682	#08 ROTORS		07/30/2025	07/30/2025	0.00	60.00

Vendor Number	Vendor Name					Total Vendor Amount
1000192	CINTAS CORP NO. 2					554.85
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		PO BOX 88005 CHICAGO, Illinois 60680-1005			08/05/2025	554.85
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
42367462411	PW UNIFORMS		07/21/2025	07/21/2025	0.00	166.34
4237450060	WWTP UNIFORMS		07/21/2025	07/21/2025	0.00	64.53
4237462266	WTP UNIFORMS		07/21/2025	07/21/2025	0.00	46.99
4238177636	WTP UNIFORMS		07/28/2025	07/28/2025	0.00	64.53
4238188755	WWTP UNIFORMS		07/28/2025	07/28/2025	0.00	46.99
4238188918	PW UNIFORMS		07/28/2025	07/28/2025	0.00	165.47

Vendor Number	Vendor Name					Total Vendor Amount
1000430	COMMUNITY FIRST NATIONAL BANK					155,553.85
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		215 S SETH CHILD RD MANHATTAN, Kansas 66502			08/05/2025	155,553.85
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
83743	FIRE TRUCK LEASE		07/17/2025	08/05/2025	0.00	155,553.85

Vendor Number	Vendor Name					Total Vendor Amount
3441	COOPER, KELLY					2,700.00
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		DBA COOPER CLEANING SERV 2166 FAWN RD ABILENE, Kansas 67410			08/05/2025	2,700.00
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
STM 073125	COOPER CLEANING BILL		07/31/2025	08/05/2025	0.00	2,700.00

Vendor Number	Vendor Name					Total Vendor Amount
8145	CORE & MAIN LP					446.73
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		PO BOX 28330 ST LOUIS, Missouri 63146			08/05/2025	446.73
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
X374348	REGISTER FOR MENNONITE HOUSING		07/21/2025	07/21/2025	0.00	446.73

Vendor Number	Vendor Name					Total Vendor Amount
4244	DK CTY ADMINISTRATION					798.42
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		109 E 1ST, STE 208 ABILENE, Kansas 67410			08/05/2025	798.42
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
2068	JULY 2025 DIESEL		08/04/2025	08/05/2025	0.00	645.27
2069	JULY 2025 DIESEL FUEL		08/04/2025	08/05/2025	0.00	153.15

Vendor Number	Vendor Name					Total Vendor Amount
4320	DK CTY SHERIFF					585.00
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		109 E 1ST ABILENE, Kansas 67410			08/05/2025	585.00
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
STM 073125	JULY 2025 JAIL BILLING		08/01/2025	08/01/2025	0.00	585.00

Vendor Number	Vendor Name					Total Vendor Amount
4370	DON'S TIRE & SUPPLY					1,320.50
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		PO BOX 397 ABILENE, Kansas 67410			08/05/2025	1,320.50
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
319845	#12 TIRES		07/21/2025	07/21/2025	0.00	1,296.00
320316	FLAT REPAIR		07/29/2025	07/29/2025	0.00	24.50

Vendor Number	Vendor Name					Total Vendor Amount
23159	EVERGY					61,418.27
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		PO BOX 219915 KANSAS CITY, Missouri 64121-9915			08/05/2025	61,418.27
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
STM 080525	EVERGY ELECTRIC BILL		08/05/2025	08/05/2025	0.00	61,418.27

Vendor Number	Vendor Name					Total Vendor Amount
VEN01099	FEDERICO CONSULTING INC					2,000.00
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		900 S KANSAS AVE, STE 300 TOPEKA, Kansas 66612			08/05/2025	2,000.00
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
STM 080125	PROFESSIONAL CONSULTING SERVICES		08/01/2025	08/05/2025	0.00	2,000.00

Vendor Number	Vendor Name				Total Vendor Amount
999846	GALLS, LLC				187.51

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		PO BOX 505614 ST. LOUIS, Missouri 63150-5614	08/05/2025	187.51

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
29846015	5.11 STRYKE PANT W/ FLEX TAC	07/07/2025	07/07/2025	0.00	187.51

Vendor Number	Vendor Name				Total Vendor Amount
8020	HACH COMPANY				1,141.33

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		2207 COLLECTIONS CTR DR CHICAGO, Illinois 60693	08/05/2025	1,141.33

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
14572022	LAB SUPPLIES	07/10/2025	07/10/2025	0.00	627.42
14573513	LAB SUPPLIES	07/11/2025	07/11/2025	0.00	121.60
14580652	LAB SUPPLIES	07/16/2025	07/16/2025	0.00	238.76
14581925	LAB SUPPLIES	07/17/2025	07/17/2025	0.00	113.70
14584281	LAB SUPPLIES	07/18/2025	07/18/2025	0.00	39.85

Vendor Number	Vendor Name				Total Vendor Amount
8400	HOLM AUTOMOTIVE CENTER				45,187.00

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		PO BOX 428 ABILENE, Kansas 67410	08/05/2025	45,187.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
85773	WTP NEW TRUCK	07/16/2025	07/16/2025	0.00	45,187.00

Vendor Number	Vendor Name				Total Vendor Amount
9069	IMAGE QUEST				30.88

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		PO BOX 713423 CHICAGO, Illinois 60677-4323	08/05/2025	30.88

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
IN5999246	COPIER USAGE	07/22/2025	07/22/2025	0.00	30.88

Vendor Number	Vendor Name				Total Vendor Amount
VEN01224	JAE'S ELECTRIC LLC				6,953.31

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		422 E AVE A SALINA, Kansas 67401	08/05/2025	6,953.31

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
3224	REPLACEMENT BREAKER FOR RO 1	05/07/2025	05/07/2025	0.00	6,953.31

Vendor Number	Vendor Name				Total Vendor Amount
VEN01220	JON QUINDAY				7,000.00

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		515 W 5TH ST RUSSELL, Kansas 67665	08/05/2025	7,000.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
1040	INTERIM CITY MANAGER SERVICE 7/28-8/4/25	08/04/2025	08/05/2025	0.00	7,000.00

Vendor Number	Vendor Name				Total Vendor Amount
19770	KS TREASURER				474,886.38

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		900 SW JACKSON, SUITE 201 TOPEKA, Kansas 66612-1235	08/05/2025	474,886.38

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
R1250901130592	GO REF BDS SR 2017	07/11/2025	08/05/2025	0.00	251,225.00
R1250901130593	GO BONDS SERIES 2019	07/11/2025	08/05/2025	0.00	171,025.00
R1250901130594	GO BDS SR 2015-A	07/11/2025	08/05/2025	0.00	25,307.50
R1250901130595	GO BONDS SERIES 2019-B	07/11/2025	08/05/2025	0.00	25,962.50

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
STM 060125	JUNE 2025 STATE COURT FEES	06/30/2025	06/30/2025	0.00	780.55
STM 073125	JULY 2025 STATE COURT FEES	08/01/2025	08/01/2025	0.00	585.83

Vendor Number	Vendor Name	Total Vendor Amount
12120	LEAGUE KS MUNICIPALITIES	695.88

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		300 SW 8TH AVENUE TOPEKA, Kansas 66603-3912	08/05/2025	695.88

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
10337	LEAGUE WEBSITE JOB POSTING/FINANCE & POLICE CHIEF	07/31/2025	08/05/2025	0.00	200.00
200015261	STO/UPOC BOOKS	07/14/2025	07/14/2025	0.00	495.88

Vendor Number	Vendor Name	Total Vendor Amount
12125	LINDER ELECTRIC	127.50

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		310 SE 2ND ABILENE, Kansas 67410	08/05/2025	127.50

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
210944	TROUBLESHOOT DIGESTER 2 MIXER	07/29/2025	07/29/2025	0.00	127.50

Vendor Number	Vendor Name	Total Vendor Amount
23110	LUMBER HOUSE TRUE VALUE	196.00

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		1903 N BUCKEYE ABILENE, Kansas 67410	08/05/2025	196.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
2507-024568	CHAINSAW CHAIN & OIL	07/23/2025	07/23/2025	0.00	50.98
2507-024619	THROTTLE KIT FOR CONCRETE SAW	07/23/2025	07/23/2025	0.00	27.50
2507-025293	PROPANE FOR FORKLIFT	07/25/2025	07/25/2025	0.00	33.99
2507-026776	HVAC REFRIGERANT LINE REPAIR	07/30/2025	07/30/2025	0.00	12.76
2507-027042	PROPANE FOR FORKLIFT	07/31/2025	07/31/2025	0.00	67.98
2507-027153	PLUG WWTP	07/31/2025	08/05/2025	0.00	2.79

Vendor Number	Vendor Name	Total Vendor Amount
13008	MAC - MCCONNELL & ASSOCIATES	2,436.00

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		1913 W HARRY CT WICHITA, Kansas 67213	08/05/2025	2,436.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
2507-116370	COLD PATCH	07/22/2025	07/22/2025	0.00	2,436.00

Vendor Number	Vendor Name	Total Vendor Amount
16111	MAHASKA	566.60

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		PO BOX 50 1407 17TH AVE EAST OSKALOOSA, Iowa 52577	08/05/2025	566.60

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
30817 BD	BD DRINKS	08/01/2025	08/01/2025	0.00	63.92
30817 POOL	POOL DRINKS	08/01/2025	08/01/2025	0.00	502.68

Vendor Number	Vendor Name	Total Vendor Amount
13110	MAYER SPECIALTY SERVICES, LLC	2,900.00

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		PO BOX 469 GODDARD, Kansas 67052	08/05/2025	2,900.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
2025360	TV LEVEE PIPES	07/17/2025	07/17/2025	0.00	2,900.00

Vendor Number	Vendor Name					Total Vendor Amount
999623	METRO COURIER, INC					82.32
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		PO BOX 175 WICHITA, Kansas 67201			08/05/2025	82.32
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
2895	KDHE SAMPLES		07/15/2025	07/15/2025	0.00	82.32

Vendor Number	Vendor Name					Total Vendor Amount
11227	MIDWEST CONCRETE MATERIALS					1,166.25
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		PO BOX 668 MANHATTAN, Kansas 66505-0668			08/05/2025	1,166.25
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
702414	CONCRETE NW 4TH & BROADWAY		06/20/2025	06/20/2025	0.00	274.25
706530	CONCRETE - 515 S. BRADY		07/16/2025	07/16/2025	0.00	892.00

Vendor Number	Vendor Name					Total Vendor Amount
999838	MUNICIPAL SUPPLY, INC					2,066.04
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		1550 NE 51ST AVE DES MOINES, Iowa 50313			08/05/2025	2,066.04
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
0948146-IN	METER PITS & RINGS FOR STOCK		07/01/2025	07/01/2025	0.00	2,066.04

Vendor Number	Vendor Name					Total Vendor Amount
999767	NATIONAL SIGN CO., INC					254.85
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		PO BOX 25 OTTAWA, Kansas 66067-0025			08/05/2025	254.85
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
IN-211575	ROAD WORK AHEAD SIGNS		07/15/2025	07/15/2025	0.00	254.85

Vendor Number	Vendor Name					Total Vendor Amount
14860	OLSSON					3,571.50
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		601 P ST STE 200 PO BOX 84608 LINCOLN, Nebraska 68501-4608			08/05/2025	3,571.50
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
545222	BI-WKLY MTGS, SMARTSHEET, & WWTP SITE VISIT		07/21/2025	07/21/2025	0.00	1,571.50
545280	CAMPBELL STREET STORMWATER STUDY		07/21/2025	07/21/2025	0.00	2,000.00

Vendor Number	Vendor Name					Total Vendor Amount
VEN01170	OPEN RANGE LLC					676.08
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		7616 S MCNEW RD HUTCHINSON, Kansas 67501			08/05/2025	676.08
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
142	TRAILER REPAIR		07/22/2025	07/22/2025	0.00	676.08

Vendor Number	Vendor Name					Total Vendor Amount
16021	PACE ANALYTICAL SERVICES					1,192.00
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		PO BOX 684056 CHICAGO, Illinois 60695-4056			08/05/2025	1,192.00
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
2560229900	MONTHLY SAMPLES		06/29/2025	06/29/2025	0.00	351.50
2560231645	MONTHLY SAMPLES		07/29/2025	07/29/2025	0.00	489.00
2560231769	BI-MONTHLY SAMPLES		07/30/2025	07/30/2025	0.00	351.50

Vendor Number	Vendor Name					Total Vendor Amount
16195	PIONEER FARM INC					100.76

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		PO BOX 309 ABILENE, Kansas 67410	08/05/2025	100.76

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
7543/1	TUBING & CAULK FOR SAMPLES FRIDGE	07/21/2025	07/21/2025	0.00	23.53
7561/1	BELTS FOR PLATE COMPACTOR	07/22/2025	07/22/2025	0.00	17.98
7584/1	HOOK CLEVIS FOR 924	07/23/2025	07/23/2025	0.00	17.99
7600/1	BLUE MARKING FLAGS	07/23/2025	07/23/2025	0.00	25.98
7835	CONNECOTR LINE/GASKET MAKER	07/31/2025	08/05/2025	0.00	15.28

Vendor Number	Vendor Name					Total Vendor Amount
4394	PVS DX, INC					1,755.24

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		PO BOX 674938 DALLAS, Texas 75267-4938	08/05/2025	1,755.24

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
287000257-25	CHLORINE	07/17/2025	07/17/2025	0.00	1,755.24

Vendor Number	Vendor Name					Total Vendor Amount
12012	ROASTER JOES, INC					167.49

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		8225 W IRVING ST WICHITA, Kansas 67209	08/05/2025	167.49

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
2064 3421137	COFFEE	07/30/2025	08/05/2025	0.00	51.66
2064 3421140	COFFEE	07/30/2025	08/05/2025	0.00	115.83

Vendor Number	Vendor Name					Total Vendor Amount
18320	ROBSON OIL CO, INC					8,777.60

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		PO BOX 694 ABILENE, Kansas 67410	08/05/2025	8,777.60

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
66148	DEXOS MOTOR OIL	07/11/2025	08/05/2025	0.00	725.48
66356	TUBE GREASE	07/16/2025	08/05/2025	0.00	124.78
STM 072525	FUEL BILL	07/25/2025	08/05/2025	0.00	7,927.34

Vendor Number	Vendor Name					Total Vendor Amount
999974	RYAN & MULLIN, PA					3,250.00

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		610 5TH ST CLAY CENTER, Kansas 67432	08/05/2025	3,250.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
STM 080125	AUG 2025 CITY PROSECUTOR	08/01/2025	08/05/2025	0.00	3,250.00

Vendor Number	Vendor Name					Total Vendor Amount
19837	STOUT SERVICE & SALES, INC					81.75

Payment Type	Payment Number	Remittance Address	Payment Date	Payment Amount
Check		PO BOX 322 ABILENE, Kansas 67410	08/05/2025	81.75

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
593	NORTH SIGN TREE	08/01/2025	08/01/2025	0.00	81.75

Vendor Number	Vendor Name					Total Vendor Amount
23210	UNIFIRST CORPORATION					455.34
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		PO BOX 650481 DALLAS, Texas 75265-0481			08/05/2025	455.34
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
STM 073125	UNIFORM SERVICE		07/31/2025	07/31/2025	0.00	455.34

Vendor Number	Vendor Name					Total Vendor Amount
22020	VAN DIEST CHEMICAL CO					2,838.35
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		PO BOX 610 WEBSTER CITY, Iowa 50595-0610			08/05/2025	2,838.35
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
243481 X 2	VESSEL HERBICIDE		07/14/2025	08/05/2025	0.00	600.00
246822	CHEMICALS		07/22/2025	07/22/2025	0.00	1,683.35
246823	CHEMICALS		07/22/2025	07/22/2025	0.00	555.00

Vendor Number	Vendor Name					Total Vendor Amount
5046	VYVE BROADBAND					14,378.38
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		PO BOX 268951 OKLAHOMA CITY, Oklahoma 73126-8951			08/05/2025	14,378.38
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
301-513186	2ND HALF OF 2025 MONTHLY FEES FOR NEW APD SERVEI		07/01/2025	07/01/2025	0.00	8,346.00
STM 070225	INTERNET/SERVER - AUG		08/01/2025	08/01/2025	0.00	835.00
STM 080125 207-521339	AUG 2025 INTERNET		08/01/2025	08/05/2025	0.00	418.08
STM 080125 301-521155	CITY BUILDING INTERNET		08/01/2025	08/05/2025	0.00	4,779.30

Vendor Number	Vendor Name					Total Vendor Amount
VEN01234	WANDA S. PITNEY					102.00
Payment Type	Payment Number	Remittance Address			Payment Date	Payment Amount
Check		512 TOM SMITH CIRCLE ABILENE, Kansas 67410			08/05/2025	102.00
Payable Number	Description		Payable Date	Due Date	Discount Amount	Payable Amount
080125	INST PMT		08/01/2025	08/01/2025	0.00	102.00

Payment Summary

Bank Code	Type		Payable Count	Payment Count	Discount	Payment
AP Checking - Gen	Check		90	42	0.00	810,729.04
		Packet Totals:	**90**	**42**	**0.00**	**810,729.04**

Cash Fund Summary

Fund	Name		Amount
099	POOLED CASH		-810,729.04
		Packet Totals:	**-810,729.04**

08/06/2025

Abilene, KS

Detail Register

Payroll Summary

Packet: PYPKT00194 - 08/01/2025 PAYROLL
Payroll Set: 01 - Abilene, KS

Pay Period: 07/13/2025 - 07/26/2025

Males Paid:	67
Females Paid:	45
Unknown Paid:	0
Total Employees:	112

Total Direct Deposits:	113,508.74
Total Check Amounts:	0.00

EARNINGS

Pay Code		Units	Pay Amount
CALL OUT		82.00	1,756.64
CALL OUT VOLUTEER		39.00	1,170.00
CELL ALLOWANCE		0.00	253.84
COMP TIME USED		5.00	116.29
FIELD TRAINING OFC		36.00	1,134.36
FITNESS ALLOW		0.00	15.00
FLOATING HL		8.00	0.00
HOURLY		3,671.50	93,739.23
NIGHT SHIFT		262.00	8,001.60
NIGHT SHIFT OT		11.50	467.33
OT		150.50	5,199.86
PART-TIME		1,805.75	21,397.77
SALARY		385.00	22,838.39
SICK LEAVE		120.00	2,593.38
TRAINING		55.25	986.58
VACATION LEAVE		251.50	4,779.68
	Total:	6,883.00	164,449.95

BENEFITS

Pay Code		Units	Pay Amount
COMP EARNED 1.0		3.50	0.00
COMP EARNED 1.5		55.14	0.00
FTC 457		0.00	320.00
IMPACT SPORTS		0.00	150.00
	Total:	58.64	470.00

TAXES

Code	Subject To	Employee	Employer
FEDERAL W/H	144,556.68	11,009.37	0.00
MEDICARE	155,254.52	2,251.28	2,251.28
SOCIAL SECURITY	155,254.52	9,625.81	9,625.81
STATE TAXES	153,956.52	6,894.90	0.00
UNEMPLOYMENT	164,449.95	0.00	164.49
	Total:	29,781.36	12,041.58

DEDUCTIONS

Code	Subject To	Employee	Employer
AFLAC PRE-TAX	0.00	663.08	0.00
AFLAC-AFTER TAX	0.00	287.56	0.00
DENTAL INSURANCE	0.00	17.54	52.60
EMPOWER KPERS 457 PT	0.00	296.00	120.00
EMPOWER KPERS ROTH	0.00	102.00	80.00
FLEX SPEND MEDICAL	0.00	1,351.67	0.00
FTC 457	0.00	682.00	320.00
GARNISHMENT	0.00	0.00	0.00
HEALTH INS	0.00	7,141.45	21,423.94
HEALTH SAVINGS ACCT	0.00	210.00	100.00
IMPACT SPORTS	0.00	227.80	150.00
KP&F	58,114.21	4,155.17	14,336.79
KP&F OGLI	0.00	94.95	0.00
KPERS BUY BACK	2,822.40	286.76	0.00
KPERS OGLI	0.00	158.35	0.00
KPERS TIER 1	31,561.11	1,893.67	3,380.19
KPERS TIER 2	11,765.49	705.92	1,260.09
KPERS TIER 3	39,305.38	2,358.32	4,209.60
LPL FIN. OPEN/ROTH	0.00	175.00	0.00
LPL FINANCIAL 529	0.00	50.00	0.00
POLICE & FIRE INS	0.00	20.92	0.00
VISION CARE DIRECT	0.00	239.05	0.00
VISION SERVICE PLUS	0.00	42.64	0.00
	Total:	21,159.85	45,433.21

RECAP 01 - Abilene, KS

Earnings:	164,449.95	Benefits:	470.00	Deductions:	21,159.85	Taxes:	29,781.36	Net Pay:	113,508.74

ABILENE
KANSAS

City Commission

Brandon Rein
Mayor

Wendy Miller
Vice-Mayor

John Kollhoff
Commissioner

Trevor Witt
Commissioner

Amy Meysenburg
Commissioner

CITY STAFF

Jon Quinday
Interim City Manager

Kelsey Briand
Interim Finance Director

Shayla Mohr
City Clerk/HR Director

Kari Zook
Community Development

Kellee Timbrook
Recreation Director

Julie Roller Weeks
CVB Director

Jason Wilkins
Interim Chief of Police

Kale Strunk
Fire Chief

Brad Anderson
Public Works Director

City Commission Meeting Date: Monday, August 11, 2025

Session: Regular Meeting

Topic: Approval of 2024 Interfund Transfer Reallocations

Department: Administration

Staff Contact: Interim City Manager

Background:

Staff presents 2024 interfund transfer reallocations to realign interfund transfers and expenditures in compliance with Kansas budget statutes and municipal accounting standards. During review of the 2024 audit, it was identified that interfund transfers totaling $300,000 were made from the General Fund—$150,000 each to the Sales Tax Street Fund and the Special Highway Fund – and $400,000 each from the Special Highway Fund and Capital Improvement to the Sales Tax Street Fund, totaling $800,000. These transfers, along with project expenditures, were not supported by adopted budget authority in the receiving funds, resulting in a budget violation in the Sales Tax Street Fund. At the time of the audit, neither the Interim Finance Director nor I was serving in our current roles. Given this, I opted to present the audit without corrections to preserve transparency and allow for a more structured approach to remediation.

The corrective action recommended includes reversing the unbudgeted transfers from the General Fund via adjusting journal entries, which are permanent records within the City's accounting software, adjusting the corresponding entries in the Sales Tax Street and Special Highway Funds to remove unauthorized inflows. Reclassifying project-related expenditures to funds with sufficient budget authority:

- $150,000 to the General Fund
- $250,000 to the Special Highway Fund
- $430,031 to the ARPA Fund
- $400,000 to the Capital Improvement Plan (CIP) Fund

These corrections reduce recorded expenditures in the Sales Tax Street Fund by $1,230,031, resolving the budget overage and restoring compliance with K.S.A. 79-2929 and Kansas Municipal Audit and Accounting Guide (KMAG) requirements. Although staff typically handles corrections of this nature during the audit process, in this case, formal commission approval is being requested due to the change in staff.

Funding Source: N/A

City Attorney Review: N/A

Options:
1. Authorize the Interfund Transfer Reallocations as presented
2. Take no action – the interfund reallocations do not occur, and the audit remains with a budget violation
3. Provide staff with an alternate direction

Recommendation: Authorize the Interfund Transfer Reallocations to realign interfund transfers and expenditures in compliance with Kansas budget statutes and municipal accounting standards.

ADJUSTING ENTRIES TO CORRECT TRANSFERS

GENERAL		**Debit**	**Credit**
001-002400	Cash	300,000.00	
001-000-783000	Transfers Out		300,000.00

To remove $150,000 transfer to Special Highway and $150,000 transfer to Sales Tax Street.

SPECIAL HIGHWAY

014-682000	Transfers In	150,000.00	
014-002400	Cash		150,000.00

To remove $150,000 transfer in from General.

014-002400	Cash	400,000.00	
014-000-783000	Transfers Out		400,000.00

To remove $400,000 transfer to Sales Tax Street.

ARPA

045-002400	Cash	430,031.00	
045-000-783000	Transfers Out		430,031.00

To remove $430,031 transfer to Sales Tax Street.

CIP

018-002400	Cash	400,000.00	
018-000-783000	Transfers Out		400,000.00

To remove $400,000 transfer to Special Sales Tax Street.

SALES TAX STREET

037-682000	Transfers In	1,380,031.00	
037-002400	Cash		1,380,031.00

To remove $1,380,031.00 in transfers in.

ADJUSTING ENTRIES TO MOVE EXPENDITURES FROM SALES TAX STREET TO OTHER FUNDS

GENERAL		**Debit**	**Credit**
001-004-520640	Street Repair	150,000.00	
001-002400	Cash		150,000.00

To move $150,000 in expenditures from Sales Tax Street to General.

SPECIAL HIGHWAY

014-000-5302330	Street Projects	250,000.00	
014-002400	Cash		250,000.00

To move $250,000 in expenditures from Sales Tax Street to Special Highway.

ARPA

045-000-530260	Special Projects	430,031.00	
045-002400	Cash		430,031.00

To move $430,031 in expenditures from Sales Tax Street to ARPA.

CIP

018-000-530260	Special Projects	400,000.00	
018-002400	Cash		400,000.00

To move $400,000 in expenditures from Sales Tax Street to CIP.

SALES TAX STREET

037-002400	Cash	1,230,031.00	
037-000-530250	Street Projects		1,230,031.00

To move $1,230,031.00 in expenditures from Sales Tax Street to General, Special Highway, ARPA and CIP.

ABILENE KANSAS

City Commission

Brandon Rein
Mayor

Wendy Miller
Vice-Mayor

John Kollhoff
Commissioner

Trevor Witt
Commissioner

Amy Meysenburg
Commissioner

CITY STAFF

Jon Quinday
Interim City Manager

Kelsey Briand
Interim Finance Director

Shayla Mohr
City Clerk/HR Director

Kari Zook
Community Development

Kellee Timbrook
Recreation Director

Julie Roller Weeks
CVB Director

Jason Wilkins
Interim Chief of Police

Kale Strunk
Fire Chief

Brad Anderson
Public Works Director

City Commission Meeting Date: Monday, August 11, 2025

Session: Regular Meeting

Topic: Approval of Resolution 081125-1 Accepting the Independent Audit of the Financial Statements ending December 31, 2024

Department: Administration

Staff Contact: Interim City Manager

Background:

To ensure compliance with Kansas statutes and municipal accounting standards, the City has taken corrective action to address unbudgeted interfund transfers previously made from the General Fund. These transfers have been reversed through adjusting journal entries, which are permanent records within the City's accounting system. Corresponding adjustments have also been made in the Sales Tax Street Fund and Special Highway Fund to remove unauthorized revenue entries and to reclassify project-related expenditures to funds with adequate budget authority.

The following adjustments were made:

- $150,000 reclassified to the General Fund
- $250,000 reclassified to the Special Highway Fund
- $430,031 reclassified to the ARPA Fund
- $400,000 reclassified to the Capital Improvement Plan (CIP) Fund

These actions reduce recorded expenditures in the Sales Tax Street Fund by $1,230,031, effectively resolving the prior budget overage and restoring compliance with K.S.A. 79-2929 and the Kansas Municipal Audit and Accounting Guide (KMAG).

Funding Source: General Fund / Enterprise Funds

City Attorney Review: N/A

Options:

1. Approve Resolution 081125-1, accepting the independent audit of the financial statements of the City of Abilene, for the year ending December 31, 2024, as prepared by Varney and Associates, CPAS
2. Take no action – the interfund reallocations do not occur, and the audit remains with a budget violation and will be presented at the August 25, 2025, meeting for approval
3. Provide staff with an alternate direction

4. **Recommendation:** Approve Resolution 081125-1, accepting the independent audit of the financial statements of the City of Abilene, for the year ending December 31, 2024, as prepared by Varney and Associates, CPAS

RESOLUTION NUMBER 081125-1

A RESOLUTION ACCEPTING THE INDEPENDENT AUDIT OF THE FINANCIAL STATEMENTS OF THE CITY OF ABILENE, KANSAS, FOR YEAR-ENDING DECEMBER 31, 2024, 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, 2024.

WHEREAS, the Consultant has presented the audited financial statements for the year-ending December 31, 2024, 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. 2024, 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 11th day of August 2025.

____
Brandon Rein, Mayor

(SEAL)

ATTEST:

____
Shayla L. Mohr, CMC, City Clerk

CITY OF ABILENE, KANSAS

FINANCIAL STATEMENT

December 31, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

CITY OF ABILENE, KANSAS
TABLE OF CONTENTS
December 31, 2024

July 23, 2025

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, 2024 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, 2024, 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, 2024, 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.

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, 2023 (not presented herein), and have issued our report thereon dated June 4, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2024 (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 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 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 2023 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, 2024, 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, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 1,891,692	$ -	$ 6,066,566	$ 6,640,494	$ 1,317,764	$ 135,607	$ 1,453,371
Special Purpose Funds							
Airport Fund	243,313	-	645,772	844,086	44,999	25,551	70,550
Fire Apparatus Fund	14,679	-	130,808	131,075	14,412	-	14,412
Special Park and Recreation Fund	73,252	-	36,009	36,990	72,271	-	72,271
Special Alcohol and Drug Fund	12,100	-	11,704	10,605	13,199	-	13,199
Library Fund	-	-	564,380	564,345	35	-	35
Tourism and Convention Fund	87,506	-	290,986	267,829	110,663	323	110,986
Special Highway Fund	81,284	-	1,724,620	1,714,524	91,380	16,556	107,936
Recreation Commission Fund	504,981	-	587,126	640,312	451,795	9,609	461,404
Capital Improvement Fund	436,781	-	16,427	400,000	53,208	-	53,208
Equipment Reserve Fund	280,239	-	346,023	275,405	350,857	20,331	371,188
Library/Pool Renovation Fund	16,419	-	-	-	16,419	-	16,419
Sales Tax Street Fund	745,878	-	276,468	959,196	63,150	-	63,150
CID Sales Tax Fund	24,755	-	290,308	277,628	37,435	23,708	61,143
Special Law Enforcement	6,457	-	194	-	6,651	-	6,651
American Rescue Plan Fund	488,113	-	-	488,113	-	-	-
Sister City Scholarship Fund	12,129	-	-	-	12,129	-	12,129
KS Fights Addiction Fund	10,409	-	19,032	-	29,441	-	29,441
Land Bank Fund	25,000	-	119,920	75,000	69,920	-	69,920
Friends of the Park	-	-	9,249	763	8,486	-	8,486
Tree Board Program	-	-	3,000	3,000	-	-	-
Bond and Interest	36,638	-	481,527	488,369	29,796	-	29,796

(continued)

STATEMENT 1

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

CITY OF ABILENE, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

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							
Water Utility Fund	$ 914,218	$ -	$ 2,032,722	$ 2,509,722	$ 437,218	$ 31,839	$ 469,057
Sewer Utility Fund	572,315	-	1,651,923	1,918,085	306,153	29,213	335,366
Equipment Reserve - Water Fund	313,265	-	200,042	115,143	398,164	3,050	401,214
Equipment Reserve - Sewer Fund	112,948	-	100,042	10,800	202,190	-	202,190
Recycling Fund	52,318	-	156,365	134,347	74,336	7,308	81,644
Storm Drain Fund	595,646	-	69,673	56,114	609,205	-	609,205
Related Municipal Entities							
Public Building Commission	149,779	-	1,559,944	1,559,944	149,779	-	149,779
Total Reporting Entity (Excluding Agency Funds)	$ 7,702,114	$ -	$ 17,390,830	$ 20,121,889	$ 4,971,055	$ 303,095	$ 5,274,150

Composition of Cash	
Checking and Money Market Accounts	$ 1,095,360
Certificates of Deposit	4,132,544
Total Related Municipal Entities	149,779
Total Cash	$ 5,377,683
Agency Funds Per Schedule 3	(103,533)
Total Reporting Entity (Excluding Agency Funds)	$ 5,274,150

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

Note 1: Summary of Significant Accounting Policies

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

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

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

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

Municipal Financial Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting

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

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the 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, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. 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. The budget was amended for the Capital Improvement fund.

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 City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

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

Note 2: Deposits and Investments

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

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

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

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

As of December 31, 2024, the City's carrying amount of the deposits was $5,372,010 and the bank balance was $5,400,855. The bank balance was held by three banks, resulting in a concentration of credit risk. Of the bank balance, $1,317,161 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 compliance issued 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.kspers.gov or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

Note 4: Defined Benefit Pension Plan (Continued)

Plan Description (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the City were $235,611 for KPERS and $394,363 for KP&F for the year ended December 31, 2024.

Net Pension Liability. At December 31, 2024, the City’s proportionate share of the collective net pension liability reported by KPERS was $1,938,020 and $3,606,977 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024, the City paid $12,922. The remaining subsidy to retirees due to the plan's level premium structure has not been quantified in this financial statement.

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

Note 6: Capital Projects

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

Project Name	Expenditures to Date	Project Authorizations
Tyler Technologies ERP Pro Software	$ 117,520	$ 182,235
Airport Displaced Threshold	366,406	547,836
Airport Tree Removal & AGIS	158,275	332,600
Airport Displaced Threshold	68,904	113,333
Airport Replace Beacon	11,461	36,190
Airport Replace AWOS	96,737	122,290
Airport Design and Construction of Hangars	-	466,962
Police Department Server	19,894	27,702
2025 KDOT CCLIP UPRR to N 5th	-	440,000
2026 KDOT CCLIP SW 6th to City Limits	-	360,000
Spruceway Waterline Replacement Design	82,890	219,954
Total	$ 922,087	$ 2,849,102

Note 7: 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	2024 Interest Paid
General Obligation Bonds									
2015 Series A	2.083%	8/13/2015	$ 245,000	9/1/2025	$ 50,000	$ -	$ 25,000	$ 25,000	$ 1,188
2017 Series B	3.500%	6/12/2017	4,290,000	9/1/2040	3,050,000	-	225,000	2,825,000	109,200
2019 Series A	2.610%	6/24/2019	2,725,000	9/1/2039	2,500,000	-	125,000	2,375,000	88,300
2019 Series B	1.570%	12/9/2019	3,945,000	3/1/2028	2,450,000	-	450,000	2,000,000	79,725
Total General Obligation Bonds					$ 8,050,000	$ -	$ 825,000	$ 7,225,000	$ 278,413
PBC Bonds									
Public Building Commission 2017 Series A	3.000%	12/14/2017	$ 17,405,000	12/1/2035	$ 14,885,000	$ -	$ 965,000	$ 13,920,000	$ 594,944
Lease Purchase									
Street Sweeper	3.800%	9/6/2018	$ 144,824	10/1/2025	$ 45,441	$ -	$ 22,294	$ 23,147	$ 1,731
Fire Truck	3.950%	10/16/2018	433,212	2/1/2026	198,703	-	65,723	132,980	5,352
Pumper Truck	5.700%	9/15/2023	787,296	9/15/2030	-	787,296	15,124	772,172	44,876
Water Meter	1.750%	6/8/2020	740,010	6/1/2025	220,750	-	109,321	111,429	4,006
Total Lease Purchase					$ 464,894	$ 787,296	$ 212,462	$ 1,039,728	$ 55,965
Total Contractual Indebtness					$ 23,399,894	$ 787,296	$ 2,002,462	$ 22,184,728	$ 929,322

(continued)

Note 7: Long-Term Debt (Continued)

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

Principal	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040 - 2045	Total
General Obligation Bonds									
2015 Series A	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000
2017 Series B	200,000	200,000	215,000	215,000	225,000	710,000	865,000	195,000	2,825,000
2019 Series A	130,000	130,000	140,000	140,000	140,000	775,000	920,000	-	2,375,000
2019 Series B	470,000	490,000	510,000	530,000	-	-	-	-	2,000,000
Total General Obligation Bonds	$ 825,000	$ 820,000	$ 865,000	$ 885,000	$ 365,000	$ 1,485,000	$ 1,785,000	$ 195,000	$ 7,225,000
Revenue Bonds									
Public Building Commission 2017 Series A	$ 1,010,000	$ 1,060,000	$ 1,115,000	$ 1,175,000	$ 1,225,000	$ 6,835,000	$ 1,500,000	$ -	$ 13,920,000
Lease Purchase									
Street Sweeper	$ 23,147	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,147
Fire Truck	67,461	65,519	-	-	-	-	-	-	132,980
Pumper Truck	111,540	117,898	124,618	131,721	139,229	147,166	-	-	772,172
Water Meter	111,429	-	-	-	-	-	-	-	111,429
Total Lease Purchase	$ 313,577	$ 183,417	$ 124,618	$ 131,721	$ 139,229	$ 147,166	$ -	$ -	$ 1,039,728
Total Contractual Indebtedness	$ 2,148,577	$ 2,063,417	$ 2,104,618	$ 2,191,721	$ 1,729,229	$ 8,467,166	$ 3,285,000	$ 195,000	$ 22,184,728

(continued)

Note 7: Long-Term Debt (Continued)

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

Interest	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2045	Total
General Obligation Bonds									
2015 Series A	$ 613	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 613
2017 Series B	102,450	96,450	90,450	84,000	77,550	299,800	145,400	7,800	903,900
2019 Series A	82,050	75,550	69,050	62,050	56,450	208,800	84,300	-	638,250
2019 Series B	61,325	42,125	22,125	5,962	-	-	-	-	131,537
Total General Obligation Bonds	$ 246,438	$ 214,125	$ 181,625	$ 152,012	$ 134,000	$ 508,600	$ 229,700	$ 7,800	$ 1,674,300
Revenue Bonds									
PBC Bond - Series 2017	$ 546,694	$ 496,194	$ 443,194	$ 387,444	$ 328,694	$ 911,420	$ 46,875	$ -	$ 3,160,515
Lease Purchase									
Street Sweeper	$ 880	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 880
Fire Truck	3,614	1,831	-	-	-	-	-	-	5,445
Pumper Truck	44,014	37,656	30,936	23,833	16,325	8,388	-	-	161,152
Water Meter	1,976	-	-	-	-	-	-	-	1,976
Total Lease Purchases	$ 50,484	$ 39,487	$ 30,936	$ 23,833	$ 16,325	$ 8,388	$ -	$ -	$ 169,453
Total Interest	$ 843,616	$ 749,806	$ 655,755	$ 563,289	$ 479,019	$ 1,428,408	$ 276,575	$ 7,800	$ 5,004,268

Note 8: 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 9: 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, 2024.

Note 10: Medical Expense Reimbursement Plan

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 $8,000 per family covered and $4,000 per single insured employee on the Traditional plan and $5,000 per family covered and $2,500 per single insured employee on the HSA plan and $343,000 in total for the year. The plan has fixed costs of $623,972 for the Blue Cross and Blue Shield Umbrella Plan and $36,936 FCMI administration fees. 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, 2024. Changes in claims liability for 2024 were as follows:

Beginning Balance	$ 39,499
Additions	421,955
Payments	267,743
Ending Balance	$ 193,711

Note 11: Compensated Absences

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

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

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

The dollar amount of accrued vacation at December 31, 2024 was $191,823.

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, 2024 was $606,125.

Note 12: 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.

Note 13: Subsequent Events

Management has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report, which is the date the financial statement was available to be issued.

Note 14: Interfund Transactions

Operating transfers were as follows:

From	To	Authority	Amount
General Fund	Tourism & Convention Fund	Commission Direction	$ 50,000
General Fund	Equipment Reserve	KSA 12-1, 117	324,000
General Fund	Tree Board Program	Commission Direction	3,000
Recycling Fund	Equipment Reserve	KSA 12-1, 117	13,750
Airport Fund	Equipment Reserve	KSA 12-1, 117	2,000
Water Utility Fund	Equipment Reserve - Water	KSA 12-1, 117	200,000
Water Utility Fund	General Fund	KSA 12-825d	97,000
Recycling Fund	General Fund	KSA 12-825d	5,000
Storm Drainage Fund	General Fund	KSA 12-825d	3,400
Sewer Utility Fund	General Fund	KSA 12-825d	81,000
Sewer Utility Fund	Equipment Reserve - Sewer	KSA 12-1, 117	100,000
			$ 879,150

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

CITY OF ABILENE, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Certified Budget	Adjustment for Budget Credits/ Adjustments	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 7,438,043	$ -	$ 7,438,043	$ 6,640,494	$ (797,549)
Special Revenue Funds					
Airport Fund	947,098	-	947,098	844,086	(103,012)
Fire Apparatus Fund	156,075	-	156,075	131,075	(25,000)
Special Park and Recreation Fund	14,980	24,300	39,280	36,990	(2,290)
Special Alcohol and Drug Fund	24,852	-	24,852	10,605	(14,247)
Library Fund	581,072	-	581,072	564,345	(16,727)
Tourism and Convention Fund	268,856	-	268,856	267,829	(1,027)
Special Highway Fund	2,256,926	-	2,256,926	1,714,524	(542,402)
Recreation Commission Fund	885,998	-	885,998	640,312	(245,686)
Capital Improvement Fund	454,933	-	454,933	400,000	(54,933)
Sales Tax Street Fund	1,115,989	-	1,115,989	959,196	(156,793)
Bond and Interest	538,368	-	538,368	488,369	(49,999)
Business Funds					
Water Utility Fund	2,522,411	-	2,522,411	2,509,722	(12,689)
Sewer Utility Fund	2,121,355	-	2,121,355	1,918,085	(203,270)
Recycling Fund	300,512	34,887	335,399	134,347	(201,052)
Storm Water	90,964	-	90,964	56,114	(34,850)
	$ 19,718,432	$ 59,187	$ 19,777,619	$ 17,316,093	$ (2,461,526)

See Independent Auditor's Report.

CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND
For the Year Ended December 31, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	$ 1,904,122	1,965,479	$ 2,012,021	$ (46,542)
Delinquent Tax	21,242	11,621	30,000	(18,379)
Motor Vehicle Tax	188,507	217,846	192,047	25,799
Intergovernmental Revenue				
Local Sales Tax	1,703,725	1,774,721	1,600,000	174,721
Franchise Tax	914,579	897,440	898,000	(560)
KLINK - Highway Maintenance	51,250	51,285	50,000	1,285
Liquor Control Tax	14,779	9,379	10,000	(621)
Grants	-	1,901	-	1,901
Licenses and Fees	205,600	591,472	200,000	391,472
Miscellaneous	102,532	359,022	200,000	159,022
Transfers In	186,400	186,400	186,400	-
Total Receipts	$ 5,292,736	$ 6,066,566	$ 5,378,468	$ 688,098

(continued)

CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND (CONTINUED)
For the Year Ended December 31, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Departmental Expenditures				
Administrative				
Salaries and Benefits	$ 378,058	$ 438,635	$ 429,929	$ 8,706
Contractual Services	58,280	44,322	60,500	(16,178)
Services and Supplies	506,413	712,107	346,844	365,263
Capital Outlay	2,399	(17,873)	-	(17,873)
Total	$ 945,150	$ 1,177,191	$ 837,273	$ 339,918
Police				
Salaries and Benefits	$ 1,416,522	$ 1,546,713	$ 1,626,702	$ (79,989)
Services and Supplies	190,613	224,670	226,641	(1,971)
Capital Outlay	15,286	13,509	-	13,509
Total	$ 1,622,421	$ 1,784,892	$ 1,853,343	$ (68,451)
Fire				
Salaries and Benefits	$ 979,358	$ 1,063,321	$ 1,089,039	$ (25,718)
Services and Supplies	121,148	139,774	145,793	(6,019)
Capital Outlay	770	765	-	765
Total	$ 1,101,276	$ 1,203,860	$ 1,234,832	$ (30,972)
Streets and Alley				
Salaries and Benefits	$ 293,315	$ 354,030	$ 397,147	$ (43,117)
Services and Supplies	381,231	507,276	426,353	80,923
Total	$ 674,546	$ 861,306	$ 823,500	$ 37,806
Bindweed and Flood Maintenance				
Salaries and Benefits	$ 85,549	$ 80,596	$ 80,007	$ 589
Services and Supplies	36,791	47,931	74,853	(26,922)
Total	$ 122,340	$ 128,527	$ 154,860	$ (26,333)
Parks and Recreation				
Salaries and Benefits	$ 257,572	$ 350,594	$ 359,289	$ (8,695)
Services and Supplies	91,960	97,563	106,692	(9,129)
Capital Outlay	5,726	3,899	15,000	(11,101)
Total	$ 355,258	$ 452,056	$ 480,981	$ (28,925)
Pool				
Services and Supplies	$ 13,773	$ 17,223	$ 22,230	$ (5,007)

(continued)

CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND (CONTINUED)
For the Year Ended December 31, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Departmental Expenditures				
Community Development				
Salaries and Benefits	$ 113,294	$ 121,665	$ 120,201	$ 1,464
Services and Supplies	71,809	51,406	22,850	28,556
Capital Outlay	-	-	25,000	(25,000)
Total	$ 185,103	$ 173,071	$ 168,051	$ 5,020
Inspection				
Salaries and Benefits	$ 90,363	$ 98,147	$ 95,047	$ 3,100
Contractual Services	6,875	5,273	20,000	(14,727)
Services and Supplies	42,159	46,754	53,050	(6,296)
Total	$ 139,397	$ 150,174	$ 168,097	$ (17,923)
Municipal Court				
Salaries and Benefits	$ 87,406	$ 93,073	$ 91,131	$ 1,942
Contractual Services	49,500	46,000	65,000	(19,000)
Services and Supplies	46,969	52,816	75,025	(22,209)
Total	$ 183,875	$ 191,889	$ 231,156	$ (39,267)
Senior Center and Transportation				
Salaries and Benefits	$ 5,607	$ 5,359	$ 7,270	$ (1,911)
Contractual Services	10,800	10,800	11,000	(200)
Services and Supplies	25,441	33,243	24,864	8,379
Total	$ 41,848	$ 49,402	$ 43,134	$ 6,268
Civic Center				
Services and Supplies	$ 27,717	$ 27,010	$ 25,836	$ 1,174
Capital Outlay	18,810	13,978	20,750	(6,772)
Total	$ 46,527	$ 40,988	$ 46,586	$ (5,598)
Land Bank				
Services and Supplies	$ 24,837	$ 32,915	$ 25,000	$ 7,915
Other Expenditures				
Transfers Out	$ 316,218	$ 377,000	$ 349,000	$ 28,000
Fund Balance Reserve	-	-	1,000,000	(1,000,000)
Total	$ 316,218	$ 377,000	$ 1,349,000	$ (972,000)
Total Expenditures	$ 5,772,569	$ 6,640,494	$ 7,438,043	$ (797,549)
Receipts Over (Under) Expenditures	$ (479,833)	$ (573,928)		
Unencumbered Cash, January 1	2,371,525	1,891,692		
Unencumbered Cash, December 30	$ 1,891,692	$ 1,317,764		

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	$ 169	$ 15	$ -	$ 15
Delinquent Tax	450	99	-	99
Motor Vehicle Tax	6,525	1,486	-	1,486
Intergovernmental Revenue				
Grants - FAA	130,422	525,996	630,000	(104,004)
Other Receipts				
Contract Payments	3,253	3,533	7,000	(3,467)
Reimbursed Expenses	-	114,480	-	114,480
Refunds Received	202	136	-	136
Interest Income	142	27	-	27
Miscellaneous	-	-	20	(20)
Total Receipts	$ 141,163	$ 645,772	$ 637,020	$ 8,752
Expenditures				
Contractual Services	$ 6,432	$ 80,309	$ 6,500	$ 73,809
Services and Supplies	40,640	22,027	41,500	(19,473)
Capital Outlay	209,680	739,750	895,098	(155,348)
Transfers Out	4,000	2,000	4,000	(2,000)
Total Expenditures	$ 260,752	$ 844,086	$ 947,098	$ (103,012)
Receipts Over (Under) Expenditures	$ (119,589)	$ (198,314)		
Unencumbered Cash, January 1	362,902	243,313		
Unencumbered Cash, December 31	$ 243,313	$ 44,999		

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Property Tax	$ 111,308	$ 116,942	$ 123,245	$ (6,303)
Delinquent Tax	1,309	546	1,500	(954)
Motor Vehicle Tax	12,998	13,316	11,221	2,095
Interest Income	7	4	-	4
Total Receipts	$ 125,622	$ 130,808	$ 135,966	$ (5,158)
Expenditures				
Capital Outlay	$ 122,025	$ 131,075	$ 131,075	$ -
Fire Apparatus Reserve Balance	-	-	25,000	(25,000)
Total Expenditures	$ 122,025	$ 131,075	$ 156,075	$ (25,000)
Receipts Over (Under) Expenditures	$ 3,597	$ (267)		
Unencumbered Cash, January 1	11,082	14,679		
Unencumbered Cash, December 31	$ 14,679	$ 14,412		

See Independent Auditor's Report.

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Alcohol Tax	$ 14,779	$ 11,699	$ 13,766	$ (2,067)
Interest Income	27	10	-	10
Gifts and Donations	17,433	24,300	-	24,300
Total Receipts	$ 32,239	$ 36,009	$ 13,766	$ 22,243
Expenditures				
Capital Outlay	$ 16,251	$ 36,990	$ 6,000	$ 30,990
Fund Balance Reserve	-	-	8,980	(8,980)
Total Before Adjustment	$ 16,251	$ 36,990	$ 14,980	$ 22,010
Adjustment for Qualifying Budget Credits	-	-	24,300	(24,300)
Total Expenditures	$ 16,251	$ 36,990	$ 39,280	$ (2,290)
Receipts Over (Under) Expenditures	$ 15,988	$ (981)		
Unencumbered Cash, January 1	57,264	73,252		
Unencumbered Cash, December 31	$ 73,252	$ 72,271		

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Alcohol Tax	$ 14,779	$ 11,699	$ 13,766	$ (2,067)
Interest Income	1	5	-	5
Total Receipts	$ 14,780	$ 11,704	$ 13,766	$ (2,062)
Expenditures				
Awards and Contributions	$ 15,232	$ 10,605	$ 13,766	$ (3,161)
Cash Reserve	-	-	11,086	(11,086)
Total Expenditures	$ 15,232	$ 10,605	$ 24,852	$ (14,247)
Receipts Over (Under) Expenditures	$ (452)	$ 1,099		
Unencumbered Cash, January 1	12,552	12,100		
Unencumbered Cash, December 31	$ 12,100	$ 13,199		

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Property Tax	$ 477,257	$ 505,639	$ 532,954	$ (27,315)
Delinquent Tax	5,590	2,980	-	2,980
Motor Vehicle Tax	52,545	55,726	48,118	7,608
Sale of Merchandise and Property	-	35	-	35
Total Receipts	$ 535,392	$ 564,380	$ 581,072	$ (16,692)
Expenditures				
Appropriation to Library	$ 535,392	$ 564,345	$ 581,072	$ (16,727)
Receipts Over (Under) Expenditures	$ -	$ 35		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	$ -	$ 35		

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Transient Guest Tax	$ 165,829	$ 206,149	$ 175,000	$ 31,149
Charges for Services	8,943	-	12,000	(12,000)
Interest Income	51	11	-	11
Reimbursed Expenses	26,789	10,695	5,000	5,695
Refunds Received	1,297	80	-	80
Miscellaneous Revenue	4,820	24,051	-	24,051
Transfers In	25,000	50,000	25,000	25,000
Total Receipts	$ 232,729	$ 290,986	$ 217,000	$ 73,986
Expenditures				
Salaries and Benefits	$ 105,104	$ 115,808	$ 110,295	$ 5,513
Services and Supplies	136,245	121,124	120,599	525
Capital Outlay	-	30,897	30,000	897
Fund Balance Reserve	-	-	7,962	(7,962)
Subtotal Expenditures	$ 241,349	$ 267,829	$ 268,856	$ (1,027)
Receipts Over (Under) Expenditures	$ (8,620)	$ 23,157		
Unencumbered Cash, January 1	96,126	87,506		
Unencumbered Cash, December 31	$ 87,506	$ 110,663		

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Fuel Tax	$ 174,547	$ 175,104	$ 167,790	$ 7,314
KDOT Funds	78,728	543,188	1,980,000	(1,436,812)
Interest Income	245	5,240	500	4,740
Reimbursed Expenses	1,827	1,001,088	1,000	1,000,088
Transfers In	-	-	-	-
Total Receipts	$ 255,347	$ 1,724,620	$ 2,149,290	$ (424,670)
Expenditures				
Services and Supplies	$ 38,854	$ 47,339	$ 82,000	$ (34,661)
Contractual Services	148,840	169,183	165,000	4,183
Capital Outlay	81,813	1,498,002	2,009,926	(511,924)
Transfer Out	-	-	-	-
Total Expenditures	$ 269,507	$ 1,714,524	$ 2,256,926	$ (542,402)
Receipts Over (Under) Expenditures	$ (14,160)	$ 10,096		
Unencumbered Cash, January 1	95,444	81,284		
Unencumbered Cash, December 31	$ 81,284	$ 91,380		

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	**Actual**	**Budget**	**Variance Over (Under)**
Receipts				
Property Tax	$ 346,379	$ 369,774	$ 366,355	$ 3,419
Fees	215,607	212,535	176,125	36,410
Interest Income	255	77	-	77
Grants	28,000	5,000	10,000	(5,000)
Miscellaneous	-	(260)	-	(260)
Total Receipts	$ 590,241	$ 587,126	$ 552,480	$ 34,646
Expenditures				
Administration	$ 250,026	$ 288,966	$ 250,745	$ 38,221
Aquatics	97,453	102,609	93,954	8,655
Athletics	96,309	118,875	127,385	(8,510)
Community Education	18,913	13,903	32,873	(18,970)
Community Center	68,401	88,509	68,388	20,121
Special Projects	38,701	27,450	165,000	(137,550)
Employee Benefit	-	-	88,243	(88,243)
Cash Forward	-	-	59,410	(59,410)
Total Expenditures	$ 569,803	$ 640,312	$ 885,998	$ (245,686)
Receipts Over (Under) Expenditures	$ 20,438	$ (53,186)		
Unencumbered Cash, January 1	484,543	504,981		
Unencumbered Cash, December 31	$ 504,981	$ 451,795		

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	**Actual**	**Budget**	**Variance Over (Under)**
Receipts				
Ad Valorem Tax	$ 98,260	$ 394	$ -	$ 394
Delinquent Tax	1,847	682	500	182
Motor Vehicle Tax	27,696	15,284	9,862	5,422
Interest Income	73	67	-	67
Reimbursed expenses	182,396	-	-	-
Total Receipts	$ 310,272	$ 16,427	$ 10,362	$ 6,065
Expenditures				
Capital Improvement Projects/Equipment	$ (8,949)	$ 400,000	$ 400,000	$ -
Transfer Out	-	-	-	-
Cash Forward	-	-	54,933	(54,933)
Total Expenditures	$ (8,949)	$ 400,000	$ 454,933	$ (54,933)
Receipts Over (Under) Expenditures	$ 319,221	$ (383,573)		
Unencumbered Cash, January 1	117,560	436,781		
Unencumbered Cash, December 31	$ 436,781	$ 53,208		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
EQUIPMENT RESERVE FUND
For the Year Ended December 31, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024
Receipts		
Interest Income	$ 180	$ 45
Grants and contributions	9,998	6,126
Sale of property	6,750	102
Transfers In	307,750	339,750
Total Receipts	$ 324,678	$ 346,023
Expenditures		
Capital Outlay	$ 458,559	$ 275,405
Receipts Over (Under) Expenditures	$ (133,881)	$ 70,618
Unencumbered Cash, January 1	414,120	280,239
Unencumbered Cash, December 31	$ 280,239	$ 350,857

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Sales Tax Distribution	$ -	$ -	$ -	$ -
Expenditures				
Capital Outlay	$ 24,078	$ -	$ -	$ -
Receipts Over (Under) Expenditures	$ (24,078)	$ -		
Unencumbered Cash, January 1	40,497	16,419		
Unencumbered Cash, December 31	$ 16,419	$ 16,419		

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Sales Tax	$ 180,640	$ 276,468	$ 300,000	$ (23,532)
Transfers In	-	-	-	-
Total Receipts	$ 180,640	$ 276,468	$ 300,000	$ (23,532)
Expenditures				
Street Projects	$ 1,020,111	$ 959,196	$ 1,115,989	$ (156,793)
Receipts Over (Under) Expenditures	$ (839,471)	$ (682,728)		
Unencumbered Cash, January 1	1,585,349	745,878		
Unencumbered Cash, December 31	$ 745,878	$ 63,150		

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024
Receipts		
Sales tax	$ 310,617	$ 290,308
Expenditures		
Services and Supplies	$ 280,017	$ 277,628
Receipts Over (Under) Expenditures	$ 30,600	$ 12,680
Unencumbered Cash, January 1	(5,845)	24,755
Unencumbered Cash, December 31	$ 24,755	$ 37,435

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

For the Year Ended December 31, 2024

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024
Receipts		
Fines and fees	$ 3,607	$ 194
Expenditures		
Services and supplies	$ -	$ -
Receipts Over (Under) Expenditures	$ 3,607	$ 194
Unencumbered Cash, January 1	2,850	6,457
Unencumbered Cash, December 31	$ 6,457	$ 6,651

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024
Receipts		
Grants	$ -	$ -
Expenditures		
Capital Outlay	$ 18,277	$ 488,113
Transfer Out	-	-
Total Expenditures	$ 18,277	$ 488,113
Receipts Over (Under) Expenditures	$ (18,277)	$ (488,113)
Unencumbered Cash, January 1	506,390	488,113
Unencumbered Cash, December 31	$ 488,113	$ -

See Independent Auditor's Report.

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024
Receipts		
Miscellaneous	$ 949	$ -
Transfer In	1,218	-
Total Receipts	$ 2,167	$ -
Expenditures		
Miscellaneous	$ 3,279	$ -
Receipts Over (Under) Expenditures	$ (1,112)	$ -
Unencumbered Cash, January 1	13,241	12,129
Unencumbered Cash, December 31	$ 12,129	$ 12,129

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
KS FIGHTS ADDICTION FUND
For the Year Ended December 31, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024
Receipts		
Miscellaneous	$ 17,090	$ 19,032
Expenditures		
Miscellaneous	$ 8,186	$ -
Receipts Over (Under) Expenditures	$ 8,904	$ 19,032
Unencumbered Cash, January 1	1,505	10,409
Unencumbered Cash, December 31	$ 10,409	$ 29,441

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
LAND BANK FUND
For the Year Ended December 31, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024
Receipts		
Sale of Lots	$ 7,500	$ 119,920
Expenditures		
Cost of Lots	$ 17,500	$ 75,000
Receipts Over (Under) Expenditures	$ (10,000)	$ 44,920
Unencumbered Cash, January 1	35,000	25,000
Unencumbered Cash, December 31	$ 25,000	$ 69,920

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
FRIENDS OF THE PARK
For the Year Ended December 31, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024
Receipts		
Grants and Contributions	$ -	$ 9,249
Expenditures		
Capital Outlay	$ -	$ 763
Receipts Over (Under) Expenditures	$ -	$ 8,486
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	$ -	$ 8,486

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
TREE BOARD PROGRAM
For the Year Ended December 31, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024
Receipts		
Transfer In	$ -	$ 3,000
Expenditures		
Contractual Services	$ -	$ 3,000
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	$ -	$ -

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	**Actual**	**Budget**	**Variance Over (Under)**
Receipts				
Ad Valorem Property Tax	$ 321,099	$ 325,155	$ 342,673	$ (17,518)
Delinquent Tax	4,266	2,155	5,000	(2,845)
Motor Vehicle Tax	37,814	38,049	32,366	5,683
Special Assessments	123,855	112,134	115,000	(2,866)
Interest Income	1,201	4,034	500	3,534
Total Receipts	$ 488,235	$ 481,527	$ 495,539	$ (14,012)
Expenditures				
Bond Principal and Interest	$ 492,217	$ 488,368	$ 488,368	$ -
Miscellaneous	1	1	-	1
Cash reserve	-	-	50,000	(50,000)
Total Expenditures	$ 492,218	$ 488,369	$ 538,368	$ (49,999)
Receipts Over (Under) Expenditures	$ (3,983)	$ (6,842)		
Unencumbered Cash, January 1	40,621	36,638		
Unencumbered Cash, December 31	$ 36,638	$ 29,796		

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 1,900,215	$ 1,942,987	$ 1,905,990	$ 36,997
Sales Tax	24,664	25,659	-	25,659
Fines and Penalties	11,415	14,266	10,000	4,266
Reimbursed Expenses	6,605	2,197	10,000	(7,803)
Interest Income	4,953	13,670	-	13,670
Antenna Fees	16,573	-	17,500	(17,500)
Miscellaneous Fees	51,828	33,943	20,000	13,943
Total Receipts	$ 2,016,253	$ 2,032,722	$ 1,963,490	$ 69,232
Expenditures				
Wells Production and Water Treatment Plant				
Salaries and Benefits	$ 295,736	$ 337,646	$ 305,152	$ 32,494
Contractual Services	-	-	20,000	(20,000)
Services and Supplies	283,209	398,940	462,300	(63,360)
Capital Outlay	4,658	-	-	-
Water Distribution				
Salaries and Benefits	198,740	201,915	288,685	(86,770)
Contractual Services	-	-	75,000	(75,000)
Services and Supplies	373,146	388,885	409,165	(20,280)
Capital Outlay	122,890	439,311	200,000	239,311
Commercial				
Salaries and Benefits	175,265	192,126	183,997	8,129
Contractual Services	4,917	4,917	7,300	(2,383)
Services and Supplies	198,722	185,025	175,101	9,924
Capital Outlay	2,632	(33)	-	(33)
Debt Service				
Interest Payments	28,869	26,490	63,990	(37,500)
2019 Bond Expense	34,500	37,500	-	37,500
Transfers Out	297,000	297,000	297,000	-
Fund Balance Reserve	-	-	34,721	(34,721)
Total Expenditures	$ 2,020,284	$ 2,509,722	$ 2,522,411	$ (12,689)
Receipts Over (Under) Expenditures	$ (4,031)	$ (477,000)		
Unencumbered Cash, January 1	918,249	914,218		
Unencumbered Cash, December 31	$ 914,218	$ 437,218		

See Independent Auditor's Report.

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
SEWER UTILITY FUND
For the Year Ended December 31, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 1,625,678	$ 1,631,860	$ 1,639,245	$ (7,385)
Interest Income	4,127	9,739	300	9,439
Reimbursed Expenses	2,529	3,199	-	3,199
Miscellaneous	-	-	17,000	(17,000)
Refunds	14,698	7,125	-	7,125
Total Receipts	$ 1,647,032	$ 1,651,923	$ 1,656,545	$ (4,622)
Expenditures				
Collection				
Salaries and Benefits	$ 110,977	$ 137,731	$ 201,018	$ (63,287)
Services and Supplies	44,752	54,327	70,149	(15,822)
Capital Outlay	1,407	56,452	10,000	46,452
Wastewater Treatment Plant				
Salaries and Benefits	231,917	251,647	254,092	(2,445)
Services and Supplies	401,314	336,195	387,600	(51,405)
Capital Outlay	50,000	-	25,000	(25,000)
Commercial				
Salaries and Benefits	170,068	178,937	178,498	439
Contractual Services	4,917	4,917	7,300	(2,383)
Services and Supplies	177,863	165,857	153,098	12,759
Capital Outlay	3,738	(33)	-	(33)
Debt Service				
Principal Payments	446,500	462,500	551,055	(88,555)
Interest Payments	107,064	88,555	-	88,555
Transfers	181,000	181,000	181,000	-
Fund Balance Reserve	-	-	102,545	(102,545)
Total Expenditures	$ 1,931,517	$ 1,918,085	$ 2,121,355	$ (203,270)
Receipts Over (Under) Expenditures	$ (284,485)	$ (266,162)		
Unencumbered Cash, January 1	856,800	572,315		
Unencumbered Cash, December 31	$ 572,315	$ 306,153		

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024
Receipts		
Interest Income	$ 106	$ 42
Transfers In	200,000	200,000
Total Receipts	$ 200,106	$ 200,042
Expenditures		
Capital Outlay	$ 90,596	$ 115,143
Receipts Over (Under) Expenditures	$ 109,510	$ 84,899
Unencumbered Cash, January 1	203,755	313,265
Unencumbered Cash, December 31	$ 313,265	$ 398,164

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024
Receipts		
Interest Income	$ 14	$ 42
Transfers In	100,000	100,000
Total Receipts	$ 100,014	$ 100,042
Expenditures		
Capital Outlay	$ -	$ 10,800
Receipts Over (Under) Expenditures	$ 100,014	$ 89,242
Unencumbered Cash, January 1	12,934	112,948
Unencumbered Cash, December 31	$ 112,948	$ 202,190

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
RECYCLING FUND
For the Year Ended December 31, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 102,906	$ 102,605	$ 100,000	$ 2,605
Interest Income	88	18	-	18
Refunds Received	256	81	-	81
Grants and contributions	46,894	34,887	-	34,887
Reimbursed expenses	13,700	-	-	-
Miscellaneous Income	16,529	18,774	20,000	(1,226)
Interest Income	-	-	50	(50)
Total Receipts	$ 180,373	$ 156,365	$ 120,050	$ 36,315
Expenditures				
Salaries and Benefits	$ 5,432	$ 9,089	$ 7,521	$ 1,568
Contractual Services	74,000	74,160	75,000	(840)
Services and Supplies	45,659	32,348	48,007	(15,659)
Capital Outlay	194,103	-	-	-
Transfers Out	18,750	18,750	13,750	5,000
Fund Reserve Balance	-	-	156,234	(156,234)
Subtotal Expenditures	$ 337,944	$ 134,347	$ 300,512	$ (166,165)
Allowable Qualifying Budget Credits	-	-	34,887	(34,887)
	$ 337,944	$ 134,347	$ 335,399	$ (201,052)
Receipts Over (Under) Expenditures	$ (157,571)	$ 22,018		
Unencumbered Cash, January 1	209,889	52,318		
Unencumbered Cash, December 31	$ 52,318	$ 74,336		

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024		
	Actual	**Actual**	**Budget**	**Variance Over (Under)**
Receipts				
Charges for services	$ 70,450	$ 69,590	$ 68,000	$ 1,590
Interest Income	232	83	-	83
Total Receipts	$ 70,682	$ 69,673	$ 68,000	$ 1,673
Expenditures				
Contractual Services	$ -	$ 7,714	$ 20,000	$ (12,286)
Capital Outlay	-	45,000	45,000	-
Transfers Out	3,400	3,400	3,400	-
Fund Reserve Balance	-	-	22,564	(22,564)
Total Expenditures	$ 3,400	$ 56,114	$ 90,964	$ (34,850)
Receipts Over (Under)	$ 67,282	$ 13,559		
Unencumbered Cash, January 1	528,364	595,646		
Unencumbered Cash, December 31	$ 595,646	$ 609,205		

CITY OF ABILENE, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Municipal Court	$ 7,150	$ 14,427	$ 12,698	$ 8,879
Payroll Clearing Fund	(32,348)	-	66,709	(99,057)
Medical Expense Reimbursement Plan	39,499	421,955	267,743	193,711
Total Agency Funds	$ 14,301	$ 436,382	$ 347,150	$ 103,533

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, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2023)

	2023	2024
Receipts		
Lease Payments	$ 1,655,744	$ 1,559,944
Expenditures		
2017 Bond Payment	$ 1,655,744	$ 1,559,944
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, January 1	149,779	149,779
Unencumbered Cash, December 31	$ 149,779	$ 149,779

See Independent Auditor's Report.

City Commission

Brandon Rein
Mayor

Wendy Miller
Vice-Mayor

John Kollhoff
Commissioner

Trevor Witt
Commissioner

Amy Meysenburg
Commissioner

CITY STAFF

Jon Quinday
Interim City Manager

Kelsey Briand
Interim Finance Director

Shayla Mohr
City Clerk/HR Director

Kari Zook
Community Development

Kellee Timbrook
Recreation Director

Julie Roller Weeks
CVB Director

Jason Wilkins
Interim Chief of Police

Kale Strunk
Fire Chief

Brad Anderson
Public Works Director

City Commission Meeting Date: Monday, August 11, 2025

Session: Regular Meeting

Topic: Resolution Authorizing Certain Officers to Take Actions Necessary or Appropriate for the Investment of Funds for the City

Department: Administration

Staff Contact: Interim City Manager

Background:

The Kansas Municipal Investment Pool (MIP), operated by the Pooled Money Investment Board (PMIB) under the authority of K.S.A. 12-1675, provides municipalities with a secure and liquid investment vehicle for idle funds. Participation in the MIP allows the City to invest excess funds to earn competitive interest while ensuring principal protection and access to funds when needed.

Consistent with previously discussed best practices related to financial authorization—specifically the resolution designating authorized signers for the City's deposit accounts—this resolution designates authorized users of the MIP by position rather than by name. Identifying signers by title (City Manager, City Clerk, Finance Director) aligns with recommendations to improve continuity, reduce administrative burden, and strengthen internal controls. This approach ensures authorized access is maintained through routine staffing changes without requiring formal adoption of new resolutions.

Funding Source: N/A

City Attorney Review: 7/16/2025

Options:

1. Approve the resolution authorizing the city manager, city clerk, and finance director to take actions deemed necessary or appropriate for the investment of funds, as presented

2. Provide staff with an alternate direction

Recommendation: Approve Resolution 081125-3, authorizing the city manager, city clerk, and finance director to take actions deemed necessary or appropriate for the investment of funds, as presented

STATE OF KANSAS

MUNICIPAL INVESTMENT POOL

Resolution 081125-03

WHEREAS, the undersigned is a municipality (the "Depositor"), as defined in K.S.A. 12-1675, as amended, and from time to time has funds on hand in excess of current needs; and

WHEREAS, it is in the best interest of the Depositor and its inhabitants to invest funds in investments that yield a favorable rate of return while providing the necessary liquidity and protection of the principal; and

WHEREAS, the Pooled Money Investment Board (the "PMIB"), operates the Municipal Investment Pool (MIP), a public funds investment pool, pursuant to Chapter 254 of the 1996 Session Laws of Kansas, and amendments thereto;

NOW THEREFORE, be it resolved as follows:

1. The municipality designated below approves the establishment of an account in its name in the MIP for the purpose of transmitting funds for investment, subject to the MIP Participation Policy adopted by the Pooled Money Investment Board, and municipality acknowledges it has received a current copy of such Participation Policy. The Depositor's taxpayer identification number assigned by the Internal Revenue Service is 48-6017973.

2. The following officer positions of the Depositor are hereby authorized to transfer funds for investment in the MIP and are each authorized to withdraw funds, to issue letters of instruction, and to take all other actions deemed necessary or appropriate for the investment of funds:

- City Manager
- City Clerk
- Finance Director

3. Depositor Contact:

City Manager
419 No. Broadway, P.O. Box 419
Abilene, KS 67410
Telephone: (785) 263-2550

4. This Resolution and its authorization shall continue in full force and effect until amended or revoked by the Depositor and until the PMIB receives a copy of any such amendment or revocation, the PMIB is entitled to rely on same.

5. All prior resolutions inconsistent with this resolution, including Resolution No. 011397, are repealed.

Adopted by the Governing Body and signed by the Mayor on this 11th day of August 2025.

____
Brandon Rein, Mayor

(SEAL)

ATTEST:

____
Shayla L. Mohr, CMC, City Clerk

ABILENE KANSAS

City Commission

Brandon Rein
Mayor

Wendy Miller
Vice-Mayor

John Kollhoff
Commissioner

Trevor Witt
Commissioner

Amy Meysenburg
Commissioner

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CVB Director

Jason Wilkins
Interim Chief of Police

Kale Strunk
Fire Chief

Brad Anderson
Public Works Director

City Commission Meeting Date: Monday, August 11, 2025

Session: Regular Meeting

Topic: Resolution Authorizing Certain Signatures on Deposit Accounts for the City

Department: Administration

Staff Contact: Interim City Manager

Background:

The City Commission previously adopted a resolution that designated specific individuals—by name—as authorized signers for financial transactions and official documents with the City's financial institutions. While this method ensures that the appropriate individuals are empowered at the time of adoption, it creates an administrative burden: each time there is a personnel change, a new resolution must be formally adopted to maintain valid authorization.

Best practice recommends that authorized signers be designated by official position rather than by name. This position-based approach provides continuity, ensuring that authority is automatically transferred when staff turnover occurs, without requiring repeated updates to the resolution.

Guidance from the Governmental Accounting Standards Board (GASB), supported by Government Finance Officers Association (GFOA) best practices, emphasizes the importance of clear, consistent delegation of financial authority. Designating signers by position reduces the risk of lapses in authorization, miscommunication, and potential audit findings.

By assigning signing authority to official positions such as City Manager, Finance Director, or City Clerk, the city strengthens its internal controls, enhances operational efficiency, and reduces the potential for disruptions in financial processes. This method also simplifies coordination with financial institutions, which can rely on stable positional authority rather than monitoring individual personnel changes.

Funding Source: N/A

City Attorney Review: 7/28/2025

Options:

1. Approve the resolution authorizing certain signatures on deposit accounts at financial institutions for the City of Abilene, as presented

2. Provide staff with an alternate direction

Recommendation: Approve Resolution 081125-2 authorizing certain signatures on deposit accounts at financial institutions for the City of Abilene, as presented

RESOLUTION NO. 081125-2

A RESOLUTION AUTHORIZING CERTAIN SIGNATURES ON DEPOSIT ACCOUNTS AT FINANCIAL INSTITUTIONS FOR THE CITY OF ABILENE, KANSAS.

WHEREAS, the City of Abilene utilizes the services of Astra Bank, Solomon State Bank, and Pinnacle Bank (the “Financial Institutions”), all located in the City of Abilene, Kansas;

WHEREAS, the Financial Institutions require signature cards to conduct business with their respective institutions;

WHEREAS, the signature cards authorize certain individuals within management of the City of Abilene to conduct the business affairs of the City of Abilene, and sign financial instruments on behalf of the City of Abilene; and

WHEREAS, signature cards require certification by resolution of the Governing Body.

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

SECTION ONE. Authorized Signatories. The following officer positions are hereby designated as authorized agents of the City of Abilene to sign financial instruments on behalf of the City of Abilene with the Financial Institutions: City Manager, City Clerk, and Finance Director.

SECTION TWO. Previous Resolutions Rescinded. All previous resolutions designating authorized signatories at the Financial Institutions are hereby rescinded and shall be null and void.

SECTION THREE. Effective Date. That the effects of this resolution shall be in full force from and after its adoption.

Adopted by the Governing Body and signed by the Mayor on this 11th day of August 2025.

____
Brandon Rein, Mayor

(SEAL)

ATTEST:

____
Shayla L. Mohr, CMC, City Clerk

ABILENE KANSAS

City Commission

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Mayor

Wendy Miller
Vice-Mayor

John Kollhoff
Commissioner

Trevor Witt
Commissioner

Amy Meysenburg
Commissioner

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Interim Chief of Police

Kale Strunk
Fire Chief

Brad Anderson
Public Works Director

City Commission Meeting Date: Monday, August 11, 2025

Session: Regular Meeting

Topic: Establishment of Project-Specific Funds

Department: Administration

Staff Contact: Interim City Manager

Background:

The City Commission recently approved the issuance of General Obligation Temporary Notes to finance three major capital improvement projects: CCLIP 1 & 2 (Buckeye), Industrial Park Expansion, and the Construction of Baseball and Softball Fields. These projects reflect the City's strategic focus on transportation infrastructure, economic development, and quality-of-life amenities. In parallel with these capital investments, the City has also established a Rural Housing Incentive District (RHID) to support targeted residential development. Additionally, the city has a track record of utilizing Moderate Income Housing (MIH) grant funding to address local housing needs and anticipates future use of MIH resources to advance ongoing housing initiatives.

As part of its commitment to sound financial management and compliance with professional standards, city staff recommend that the city commission authorize the establishment of separate project-specific funds for each major initiative, such as those listed above. This structure is recognized as a best practice, particularly when projects involve debt financing, grant awards, or incentive programs. Establishing distinct funds for each project offers several key advantages:

- Improved Budget Oversight: Segregating funds by project enhances the City's ability to monitor revenues, expenditures, and fund balances, thereby reducing the risk of budgetary overlap or misallocation.
- Transparency and Accountability: Individual project funds provide clear, auditable financial reporting to the public, auditors, and state oversight agencies, promoting transparency and fostering public trust.
- Audit and Compliance Readiness: Dedicated funds simplify financial reconciliation, project closeout, and reporting requirements as recommended by the Kansas Department of Administration – Municipal Services and the City Clerks and Municipal Finance Officers Association (CCMFOA).
- Alignment with Professional Standards: Organizations such as the International City/County Management Association (ICMA) and the League of Kansas Municipalities (LKM) advocate for project-specific fund structures as a cornerstone of responsible fiscal governance, especially when leveraging temporary notes or bond instruments.

This comprehensive funding and accounting approach ensures that each project is managed with fiscal discipline, transparency, and long-term sustainability in mind.

Funding Source: General Obligation Temporary Notes

City Attorney Review: N/A

Options:

1. Authorize city staff to establish separate budget funds for the projects funded by General Obligation Temporary Notes and grant funding
2. Take no action – the project-specific revenue and expenses will be tracked through existing funds
3. Provide staff with an alternate direction

Recommendation: Authorize city staff to establish a separate budget fund for the CCLIP project, Industrial Park expansion, and the Baseball and Softball Field project.

ABILENE
KANSAS

City Commission

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Public Works Director

City Commission Meeting Date: Monday, August 11, 2025

Session: Regular Meeting

Topic: Work Order Amendment #1 – CCLIP 1 & 2 Projects

Department: Public Works

Staff Contact: Public Works Director

Background:

The Kansas City Connecting Link Improvement Program (CCLIP) is a federally and state-funded initiative administered by the Kansas Department of Transportation (KDOT). The program provides financial assistance to cities in Kansas for improvements to City Connecting Links—those city streets designated as part of the State Highway System. Participating cities are required to contribute a local match, with the cost share determined by population size.

In March 2023, the city applied for and was awarded two separate Surface Preservation grants through the CCLIP program, each in the amount of $400,000. These grants were designated for improvements along different segments of North Buckeye Avenue. The first project, commonly referred to as CCLIP 1, involves the stretch of N. Buckeye from 20 feet north of the Union Pacific Railroad crossing to 5th Street. Planned improvements include milling and overlay of the roadway, curb repairs, sidewalk upgrades, curb inlet work, ADA-compliant sidewalk ramps, and new pavement markings. The original bid letting for this project was scheduled for November 2024; however, due to delays in plan production, it was rescheduled to March 2025. The funding structure for this project includes a 90/10 cost share between the state and the city, up to a maximum of $400,000. The city is responsible for any costs exceeding that amount.

The second project, known as CCLIP 2, covers the section of N. Buckeye Avenue from SW 6th Street south to the city limits. This phase includes milling and overlay of the roadway, replacement of curb and gutter at the radius returns, and ADA-compliant sidewalk ramp improvements at SW 7th Street. Like CCLIP 1, the project is funded with a 90/10 cost share up to a maximum of $400,000, with the City covering any additional costs beyond the grant amount.

To improve efficiency and coordination, the city requested that CCLIP 1 and CCLIP 2 be combined into a single project. This combined project maintains the original cost share arrangement, with the state contributing 90% and the city 10% for construction and construction engineering, up to a new combined maximum of $800,000. The city remains fully responsible for any non-participating construction costs, as well as any expenses that exceed the $800,000 limit. The bid letting date for the combined project has been updated to March 2026.

In support of project design and delivery, the city previously entered into a Work Order agreement with Olsson Engineering for design services related to CCLIP 1. Following the decision to combine the projects, Olsson submitted Amendment #1 to the original Work Order for Commission consideration and approval. This amendment expands the scope of the agreement to include both projects and provides for a comprehensive range of services, including project management, surveying, engineering design, bidding phase support ($41,500 for the CCLIP 2 portion), and construction period services ($98,895 for both CCLIP 1 and 2).

Funding Source: General Obligation Temporary Notes Proceeds / CCLIP Grants

City Attorney Review: N/A

Options:
1. Approve the Master Agreement Work Order Amendment #1, dated July 30, 2025, as presented, and authorize the Mayor to sign the amendment.
2. Take no action – the project is halted pending council direction
3. Provide staff with an alternate direction

Recommendation: Approve the Master Agreement Work Order Amendment #1, dated July 30, 2025, as presented, and authorize the Mayor to sign the amendment.

MASTER AGREEMENT FOR PROFESSIONAL SERVICES
WORK ORDER AMENDMENT #1

Date: July 30, 2025

This AMENDMENT ("Amendment") hereby amends the Work Order which was executed February 26, 2024 in conjunction with the Master Agreement for Professional Services dated November 12, 2020 between the City of Abilene, Kansas ("Client") and Olsson, Inc. ("Olsson") providing for professional services for the following Project (the "Agreement"):

PROJECT DESCRIPTION AND LOCATION

Project will be located at: Abilene, KS

Project Description: CCLIP: K-15 from South City Limits to SW 6th St
021 U-2548-01 Abilene

The Work Order is amended as follows:

GENERAL

Provide a 2" mill and overlay of the existing pavement for surface preservation. Improvements also include replacing the curb and gutter at the radius returns, replacement of curb inlets and storm sewer, and sidewalk ramp improvements at SW 7th Street. Construction Period Services for the Project will cover both CCLIP SP U-2504-01 K-15 from UPRR to 5th Street and CCLIP U-2548-01 K-15 from South City Limits to SW 6th St .

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.

SCOPE OF SERVICES

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

PHASE 100 – Project Management & Meetings

Task 001: Project Management. Project management is responsible for coordination of the various people that are involved in the project, tracking of work completion, and project management.

Task 002: Meetings. Olsson will attend meetings related to the Project including attending up to five (5) project meetings with the City and KDOT related to the general management of the design of the project which includes field and office checks.

PHASE 200 – Surveying Services

Task 001: Topographic Design Survey. A topographic survey will be conducted within the public right-of-way and along the proposed project to include inlets and sidewalk ramps.

Establish a Horizontal Control Network. Olsson will locate the section line and existing property corners to define boundary information for the existing right of way. Additional control points will be established for use during the preliminary survey, design and construction phases of this project.

Establish a Vertical Control Network. Vertical benchmarks will be established in the vicinity of the project for use during the preliminary survey, design and construction phases of this project.

Utility Locations. The location of the existing utilities will be determined by surveying the visible features and the location of buried utilities as flagged by the utility owners. Record information will be gathered from the utility owners, including the City of Abilene.

Easements. It is anticipated that no easements are required for this project.

PHASE 300 – Engineering Services

Task 001: Construction Documents. Olsson will attend City staff and/or other permitting agencies meetings as required. Olsson will prepare construction documents for Field, Office and Final check plans to be reviewed by the city and KDOT.

CCLIP Design. Shall include all items listed below:

- Cover sheet
- General Notes
- Layout & Survey Control
- Demo and removals sheet
- Typical sections Geometric design
- Entrance Details
- Sidewalk ADA ramp design
- Curb and Gutter replacement as needed along K-15
- 2” mill and overlay
- Pavement marking details
- Sign Details
- Summary of Quantities

Temporary Traffic Control Design. Olsson will provide temporary traffic control plans associated with lane closure and paving operations according to the Manual on Uniform Traffic Control Devices, current edition, as well as applicable City and KDOT standard specifications.

Opinion of Probable Cost. Provided at Field, Office and Final check plans and will include a breakdown of Participating and Non-Participating costs for each item.
Permitting. Olsson anticipates that less than one (1) acre will be disturbed with this project so permitting is not required.

Specifications. Project specifications will be prepared utilizing the City's general conditions and standard specifications. Supplemental specifications and technical specifications prepared by consultant will be incorporated into the standard specifications when required to provide further detail or to provide for items not currently covered by City standards. Coordinate incorporation of specifications from other disciplines into the Project specifications.

PHASE 500 – Construction Period Services

Task 001: On Site Field Inspection. Olsson shall furnish construction inspection services on a varied level of part-time service during the active phases of the project. Olsson's on-site representative will perform inspections of the work and that it is proceeding in accordance with the plans and specifications. Olsson shall verify through site inspection and observation that all work being performed is per the contract documents. Whenever the field observer believes that any work is unsatisfactory, faulty or defective; or does not conform to the contract documents; or has been damaged; or does not meet the requirements of any governing agency, test or approval required to be made; then the field observer shall contact the City to inform them of the defective work. The City shall review the work in question and direct the Contractor to remove, repair or reconstruct the defective work to bring the work into conformance with the contract requirements.

Project Reporting. Olsson's field staff will prepare field reports summarizing each day's field tests and identify items with tests that are not in compliance with the project drawings and/or specifications.

Olsson is not responsible for the Contractor's means or methods and does not have the obligation or authority to stop Contractor's work. Olsson's responsibility as special inspector is to report field observations and test results to the Contractor and City as provided herein.

- Project Reporting – Daily.

Task 002: Testing. Olsson shall provide materials testing and other testing as required for construction of the pavement replacement for this project.

Task 003: Project Management and Administration. This will include additional services to review submittals and necessary project meetings.

By performing the services, no authority or responsibility is assumed to supervise, direct, or control the Contractor's work or the Contractor's means, method, techniques, or procedures of construction. Olsson shall not have authority or responsibility for safety precautions and programs incident to the Contractor's work or for any failure of the Contractor to comply with laws, regulations, rules, ordinances, codes or orders applicable to the Contractor furnishing and performing the work. The Contractor shall have sole responsibility for safety and for maintaining safe practices and avoiding unsafe practices or conditions. It is the responsibility of the general contractor or their subcontractors to provide safe access to work requiring observation or testing by the special inspector or tester. These services shall in no way relieve the Contractor of complete supervision of the work or the Contractor's obligation for complete compliance with the drawings and specifications.

EXCLUSIONS

The following items are not included in this scope, but are additional services that Olsson can provide:

- Construction Staking
- Waterline
- Sanitary Sewer
- Public Meeting
- Street Lighting Plan

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: August 2025
Anticipated Completion Date: June 2026

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

Phase 100 – Phase 400: Client shall pay to Olsson for the performance of the Scope of Services a lump sum a lump sum of FORTY ONE THOUSAND FIVE HUNDRED dollars (**$41,500.00**). Olsson's reimbursable expenses for these fees are included in the lump sum.

Phase 500: Client shall pay to Olsson for the performance of the Scope of Services, the actual time of personnel performing such services and all actual reimbursable expenses. Olsson's Scope of Services will be provided on a time-and-expense basis not to exceed **$98,895.00**.

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 Brad Anderson.

If this Work Order satisfactorily sets forth your understanding of our agreement, please sign in the space provided below. Retain a copy for your files and return an executed original to Olsson, via email to Mark Bachamp at mbachamp@olsson.com. 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 Jared E. Loomis
Jared Loomis, PE

By Brad Sonner
Brad Sonner, PLA, LEED AP

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, KANSAS

By ______________________________
Signature

Print Name ______________________

Title ____________________________ Dated: __________________________

ABILENE KANSAS

City Commission

Brandon Rein
Mayor

Wendy Miller
Vice-Mayor

John Kollhoff
Commissioner

Trevor Witt
Commissioner

Amy Meysenburg
Commissioner

CITY STAFF

Jon Quinday
Interim City Manager

Kelsey Briand
Interim Finance Director

Shayla Mohr
City Clerk/HR Director

Kari Zook
Community Development

Kellee Timbrook
Recreation Director

Julie Roller Weeks
CVB Director

Jason Wilkins
Interim Chief of Police

Kale Strunk
Fire Chief

Brad Anderson
Public Works Director

City Commission Meeting Date: Monday, August 11, 2025

Session: Regular Meeting

Topic: NE 15th Street Drainage Project

Department: Storm Water

Staff Contact: Public Works Director

Background:

The city approved a special use permit in 1993, authorizing 417 NE 14th to be used as a mini-storage business, with the only condition imposed on the special use permit being that access by a minimum 15-foot private drive from 14th Street. Adjacent and nearby property owners have, and continue to receive stormwater runoff from parking lots, roads, and storage unit builds associated with the mini-storage business. The Kansas Supreme Court has adopted a rule of non-liability for municipalities in relation to increased flow of surface water arising from private development. However, based on continued discussion, the city commission is determining if there is sufficient public interest in resolving or mitigating the private drainage matter.

The city engaged Olsson Engineering to complete a drainage study to provide two conceptual design options to alleviate the drainage issue. The first option is extending a new underground storm system from Brady and Charles to N. Campbell Street. The second option is a detention basin in the lop lot north of 410 N. 15th Street that would outlet to an underground pipe that would discharge to the surface at N. 16th Street. Option 1 has an estimated project cost of $1,110,295. Option 2 has an estimated project cost of $245,370. Both estimates include costs for construction contingency, engineering design, and property acquisition. Funding for the final mitigation project can be provided by the city if the City Commission determines that there is a sufficient public interest served by doing so or through special assessments.

Subsequently, the city commission requested that a detention basin, referred to as the East Basin, be investigated as an additional mitigation project. Olsson conducted the additional drainage study and determined that an additional drainage basin (East) could be placed at [address] that would capture drainage from [describe area here]. City staff met with the property owner of the potential East detention basin, who is amenable to a detention basin being placed in the back corner of her lots, contingent on final design and impact

City Attorney Review: N/A

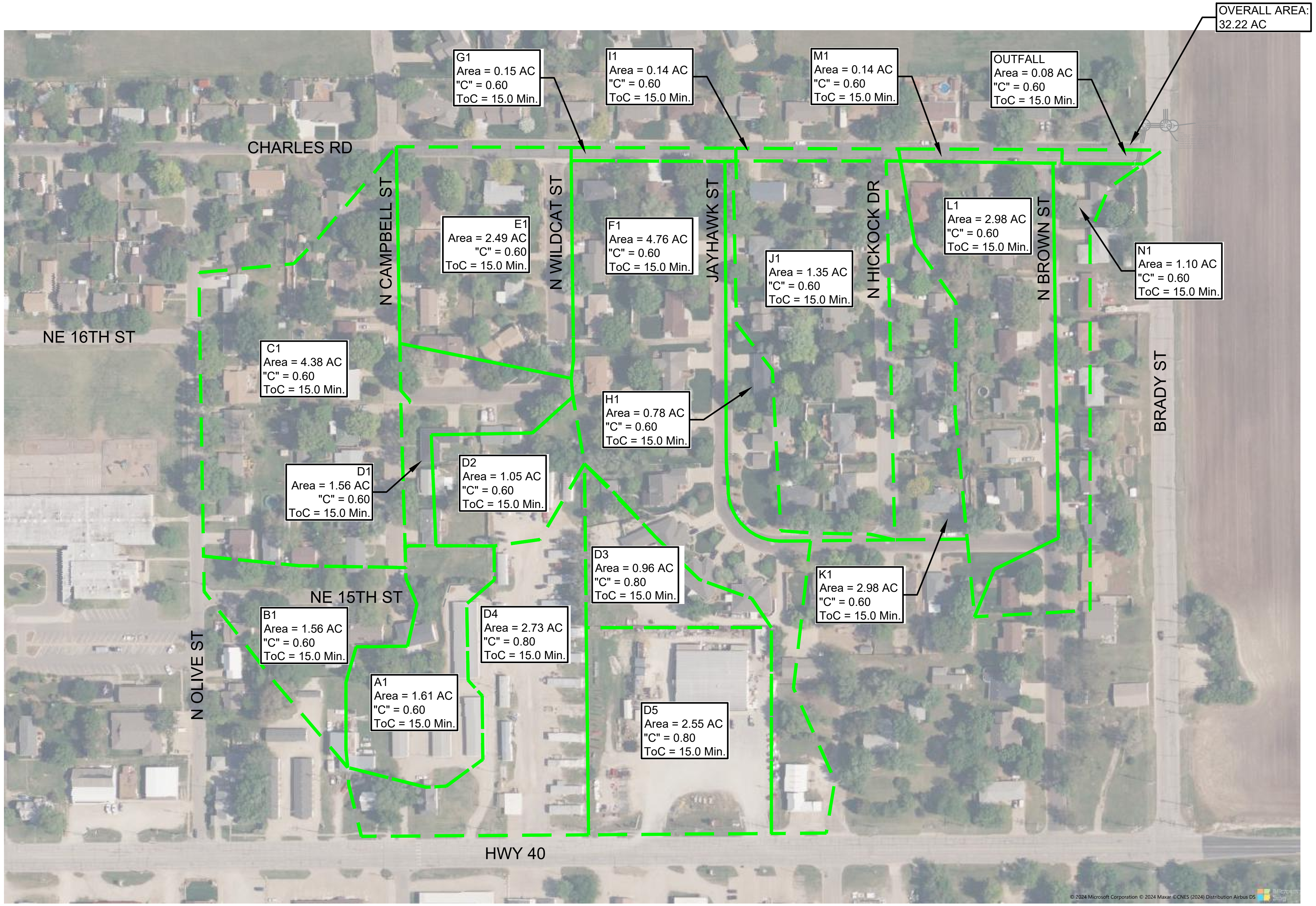
Options:

1. Provide staff with direction to present a professional services agreement for the design, engineering, property acquisition, and construction of
    a. The West drainage basin, subject to funding availability
    b. The East drainage basin, subject to funding availability
    c. Both the West and East drainage basins, subject to funding availability

2. Take no action – staff work halts until further direction from the city commission

Recommendation:
Provide staff with direction to present a professional services agreement for the design, engineering, property acquisition, and construction of

a. The West drainage basin, subject to funding availability
b. The East drainage basin, subject to funding availability
c. Both the West and East drainage basins, subject to funding availability



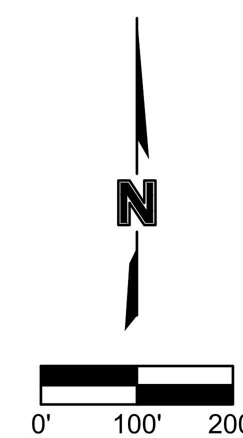
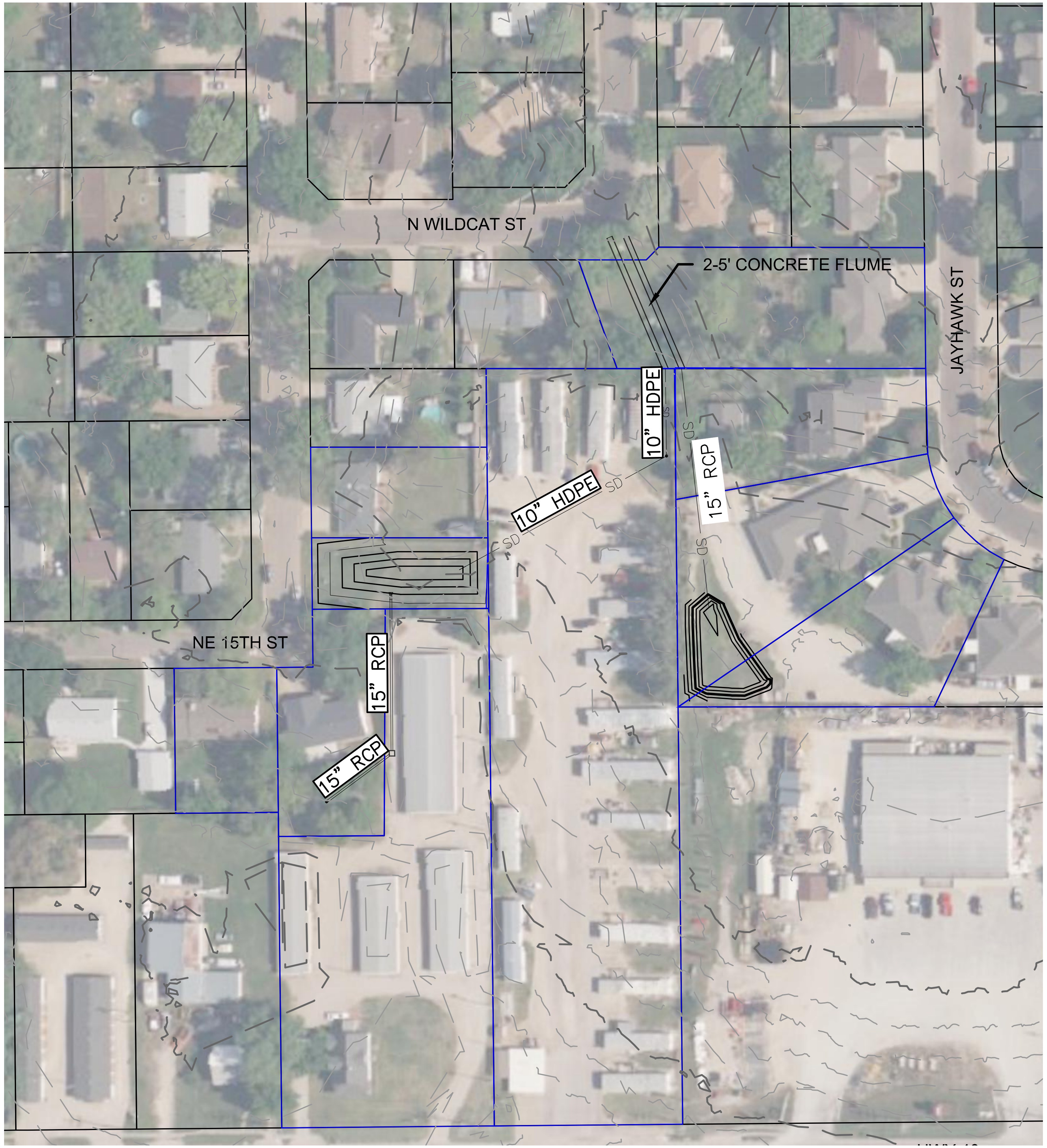


EXHIBIT 1: DRAINAGE AREA MAP

olsson

302 S. 4th Street, Suite 110
Manhattan, Kansas 66502
TEL 785.539.6900
www.olsson.com

DWG: F:\2022\00501-01000\022-00584-M\40-Design\Reports\SDN\Drainage Study\Abilene Storage Facility_Drainage Area Map 02.03.25.dwg
DATE: 2/26/20 USER: cham



PROPOSED DETENTION BASINS
Scale: 1"=100'

OVERALL PROJECT SITE
Scale: 1"=200'

LEGEND

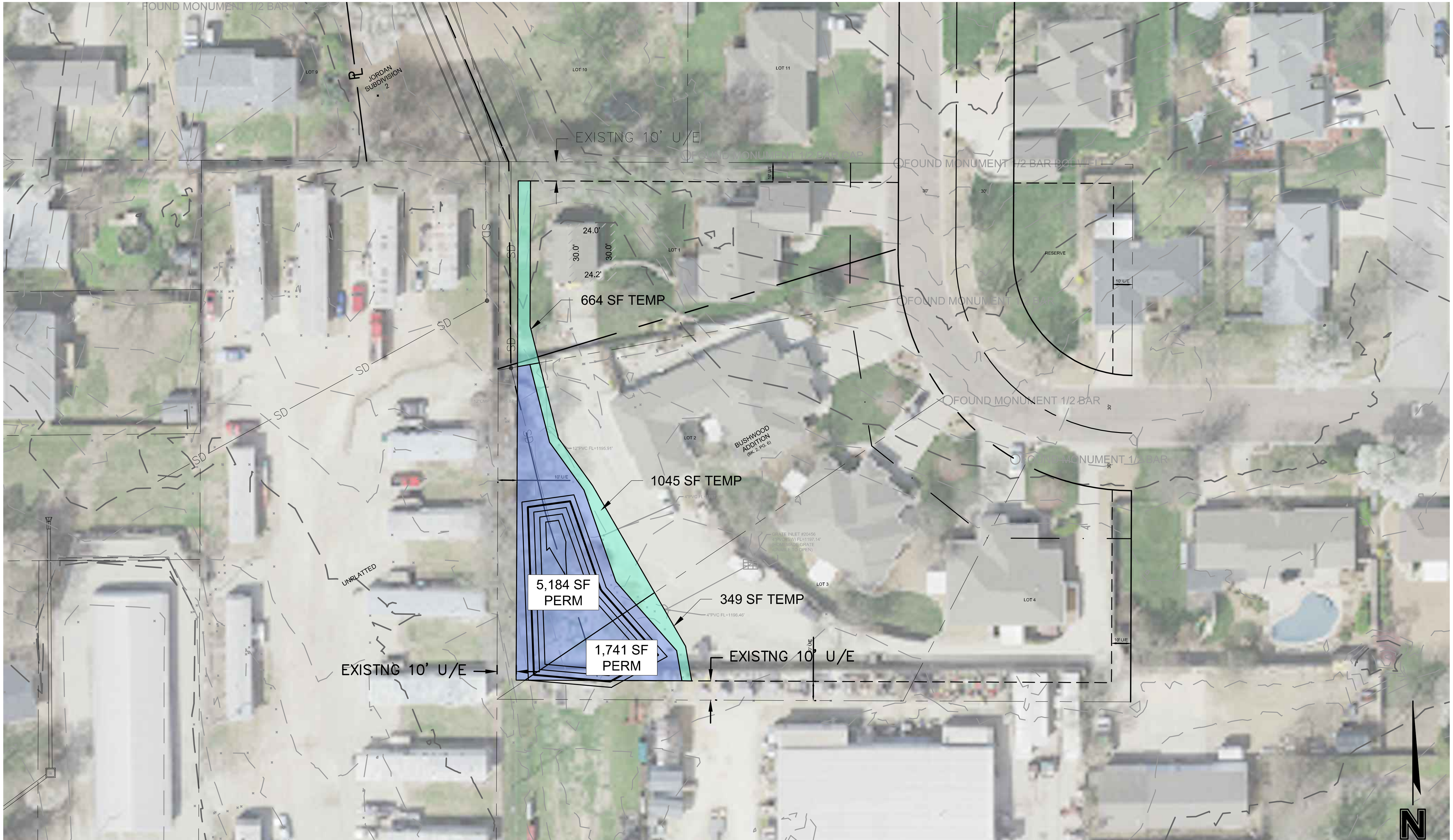
PROPERTY REQUIRING EASEMENT

EXHIBIT 4: PROPOSED OPTION 3

olsson

302 S. 4th Street, Suite 110
Manhattan, Kansas 66502
TEL 785.539.6900
www.olsson.com

DWG: F:\2022\00501-01000\022-00584-M\40-Design\Reports\SDN\Drainage Study\Abilene Storage Facility_Drainage Area Map 02.03.25 – Storm C Grading.dwg
DATE: 2/26/20 USER: jloomis



EAST POND - PROPERTY ACQUISITION

LEGEND

PERMANENT DRAINAGE EASEMENT NEEDED

TEMPORARY EASEMENT NEEDED

0' 25' 50' 100'

SCALE IN FEET

olsson

302 S. 4th Street, Suite 110
Manhattan, Kansas 66502

TEL 785.539.6900

www.olsson.com

DWG: F:\2022\00501-01000\022-00584-M\40-Design\Reports\SDN\Drainage Study\Abilene Storage Facility_Drainage Area Map 02.03.25 - Storm C Grading.dwg
DATE: 2/26/20 USER: jloomis

MEMO

RE:	Status of Airport Projects Abilene Municipal Airport (K78)
FROM:	Diane Hofer & Brian Coomes
DATE:	August 4, 2025

Tree Removal

FAA Grant 3-20-0001-017. Completed with final payment in September 2024

- **AGIS Design Survey** for displaced threshold design
- **Design / Construction Plans** for tree removal
- **Bidding Services** for tree removal

FAA Grant 3-20-0001-019. Closeout documents submitted to FAA in June 2025. **FAA review is pending.**

- **Tree Removal Construction** by Boyd Excavating. Adams Street area was not FAA-eligible and was paid by the city.
- **Construction Observation & Administration and Closeout** has been completed by Olsson

Displaced Threshold

FAA Grant 3-20-0001-018. Construction completed in 2025. AGIS as-built survey is underway.

- **Displaced Threshold Construction** by Atlas Electric has been completed.
- **Design and Environmental Re-Evaluation Services** by Olsson have been completed
- **AGIS As-built Survey** is underway by Olsson's subconsultant (Martinez MTZ). This requires multiple approvals by the National Geodetic Service (NGS) and FAA, and thus will take another 6-12 months for completion and final approvals.
- **Closeout Services** by Olsson are awaiting the AGIS survey completion.

FAA Grant 3-20-0001-020. Completed in 2025. Closeout will be in conjunction with -018.

- **Bidding and Construction Phase Services** for Displaced Threshold has been completed by Olsson. This was included in a separate grant because of different FAA funding categories (Non-Primary Entitlement or NPE vs. IIJA-AIG (formerly known as BIL).
- **FAA Flight Check** has been completed. The city has pre-paid and should receive a final invoice. If any funds remain, FAA Flight Procedures will provide a refund.
- **Financial Information.** Olsson will have a small final invoice. The FAA Airport Grant has paid for full amount, so a refund from Flight Procedures may result in a grant repayment.

T-hangar

KAIP Grant AV-2025-03 was initially issued for hangar without federal funding. KDOT has noted that in order to utilize this grant, the following are requirements.

- **50/50 split between KDOT and Local.**
- **4-Place Hangar.**
- **KDOT will only pay for construction costs. Design and Construction Administration Engineering are fully paid by City.**
- **Funding streams can only be KDOT and Local. Federal funds cannot be incorporated into the funding scenario.**
- *An amendment has been offered by KDOT to use a portion of these funds for 95 percent of the design and bidding costs. If acceptable to the city, the cost of the design and bid-phase engineering services needs to be submitted to KDOT.*
- *City Commission has asked Olsson to prepare an amendment to bid both a 6-place and an 8-place as an alternate*

FAA Grant (tentatively -021) for construction and engineering construction services is planned by FY26.

- **Grant would be received July / August 2026**
- **Construction would commence Spring 2027**

KAIP Application for FY27 grant for Construction is due January 31, 2026. Grant awards are announced in the spring and if awarded, funds are available July 1, 2026.

Funding Scenarios. See attached.

1) 4-place Hangar (for reference)
    a. All of engineering paid by City
    b. Construction paid 50/50 by KDOT / City
2) 6-Place Hangar
    a. Design & bidding paid 95/5 by KDOT / City
    b. Construction funded by FAA available funds and insurance funds.
    c. Assumes no additional KDOT funds awarded in CY 2026
3) 8-Place Hangar - same as 2) except 8-place
4) 6-Place Hangar - same as 2) except KDOT funds awarded in KDOT FY 2027
5) 8-Place Hangar - same as 3) except KDOT funds awarded in KDOT FY 2027

Funding Plan - 4-Place T-Hangar (Standard Size) KDOT FUNDS ONLY
Abilene Municipal Airport (K78) T-Hangar

Item	Cost Estimate	KDOT FY26 Grant (50%)**	FAA FY26 Grant (95%) (Amount limited to available NPE & BIL-AIG funds)**	FAA FY27 Grant (90%)	FAA FY28 Grant (90%)	Local Share
Engineering Design & Bidding (Original)	$ 122,100	$ -				$ 122,100
Engineering Amendment for Alternate Bids	$ -	$ -				
Construction	$ 890,000	$ 233,481				$ 656,519
Engineering Construction & Closeout Services	$ 109,100	$ -				$ 109,100
	$ 1,121,200	$ 233,481	$ -	$ -	$ -	$ 887,719

Insurance Settlement	$ 233,481
Total City Out-of-Pocket Share	**$ 654,238**

** KDOT funds only participate in construction costs

	NPE	IIJA-AIG	
FY24	$ 448	$ 46,660	
FY25	$ 150,000	$ 108,000	(previously $145,000)
FY26	$ 150,000	$ 108,000	(previously $145,000)
Recover from Tree Removal	$ 76,892		
		$ 640,000	

Funding Plan - 6-Place T-Hangar (Standard Size) NO ADDITIONAL KDOT FUNDS FY27

Abilene Municipal Airport (K78) T-Hangar

Item	Cost Estimate	KDOT FY26 Grant (95%)^^	FAA FY26 Grant (95%) (Amount limited to available NPE & BIL-AIG funds)**	FAA FY27 Grant (90%)	FAA FY28 Grant (90%)	Local Share
Engineering Design & Bidding	$ 122,100	$ 115,995				$ 6,105
Engineering Amendment for Alternate Bids	$ 5,500	$ 5,225				$ 275
Construction	$ 1,160,000	$ -	$ 640,000	$ 150,000	$ 150,000	$ 220,000
Engineering Construction & Closeout Services	$ 109,100	$ -				$ 109,100
	$ 1,396,700	$ 121,220	$ 640,000	$ 150,000	$ 150,000	$ 335,480

Insurance Settlement	$ 233,481
Total City Out-of-Pocket Share	**$ 101,999**

^^Accept KDOT Amendment to cover Design & Bidding

	NPE	IIJA-AIG	
FY24	$ 448	$ 46,660	
FY25	$ 150,000	$ 108,000	(previously $145,000)
FY26	$ 150,000	$ 108,000	(previously $145,000)
Recover from Tree Removal	$ 76,892		
		$ 640,000	

Funding Plan - 8-Place T-Hangar (Standard Size) NO ADDITIONAL KDOT FUNDS FY27
Abilene Municipal Airport (K78) T-Hangar

Item	Cost Estimate	KDOT FY26 Grant (95%)^^	FAA FY26 Grant (95%) (Amount limited to available NPE & BIL-AIG funds)**	FAA FY27 Grant (90%)	FAA FY28 Grant (90%)	Local Share
Engineering Design & Bidding	$ 122,100	$ 115,995				$ 6,105
Engineering Amendment for Alternate Bids	$ 5,500	$ 5,225				$ 275
Construction	$ 1,400,000	$ -	$ 640,000	$ 150,000	$ 150,000	$ 460,000
Engineering Construction & Closeout Services	$ 109,100	$ -				$ 109,100
	$ 1,636,700	$ 121,220	$ 640,000	$ 150,000	$ 150,000	$ 575,480

Insurance Settlement	$ 233,481
Total City Out-of-Pocket Share	**$ 341,999**

^^Accept KDOT Amendment to cover Design & Bidding

	NPE	IIJA-AIG	
FY24	$ 448	$ 46,660	
FY25	$ 150,000	$ 108,000	(previously $145,000)
FY26	$ 150,000	$ 108,000	(previously $145,000)
Recover from Tree Removal	$ 76,892		
		$ 640,000	

Funding Plan - 6-Place T-Hangar (Standard Size) ADDITIONAL KDOT FUNDS FY27
Abilene Municipal Airport (K78) T-Hangar

Item	Cost Estimate	KDOT FY26 Grant (95%)^^	FAA FY26 Grant (95%) (Amount limited to available NPE & BIL-AIG funds)**	FAA FY27 Grant (90%)	FAA FY28 Grant (90%)	KDOT FY27 Grant (50%)	Local Share
Engineering Design & Bidding	$ 122,100	$ 115,995					$ 6,105
Engineering Amendment for Alternate Bids	$ 5,500	$ 5,225					$ 275
Construction	$ 1,160,000	$ -	$ 640,000	$ 150,000	$ 150,000	$ 45,450	$ 174,550
Engineering Construction & Closeout Services	$ 109,100	$ -				$ 54,550	$ 54,550
	$ 1,396,700	$ 121,220	$ 640,000	$ 150,000	$ 150,000	$ 100,000	$ 235,480

Insurance Settlement	$ 233,481
Total City Out-of-Pocket Share	**$ 1,999**

^^Accept KDOT Amendment to cover Design & Bidding

	NPE	IIJA-AIG	
FY24	$ 448	$ 46,660	
FY25	$ 150,000	$ 108,000	(previously $145,000)
FY26	$ 150,000	$ 108,000	(previously $145,000)
Recover from Tree Removal	$ 76,892		
		$ 640,000	

Funding Plan - 8-Place T-Hangar (Standard Size) ADDITIONAL KDOT FUNDS FY27
Abilene Municipal Airport (K78) T-Hangar

Item	Cost Estimate	KDOT FY26 Grant (95%)^^	FAA FY26 Grant (95%) (Amount limited to available NPE & BIL-AIG funds)**	FAA FY27 Grant (90%)	FAA FY28 Grant (90%)	KDOT FY27 Grant (50%)	Local Share
Engineering Design & Bidding	$ 122,100	$ 115,995					$ 6,105
Engineering Amendment for Alternate Bids	$ 5,500	$ 5,225					$ 275
Construction	$ 1,400,000	$ -	$ 640,000	$ 150,000	$ 150,000	$ 285,450	$ 174,550
Engineering Construction & Closeout Services	$ 109,100	$ -				$ 54,550	$ 54,550
	$ 1,636,700	$ 121,220	$ 640,000	$ 150,000	$ 150,000	$ 340,000	$ 235,480

Insurance Settlement	$ 233,481
Total City Out-of-Pocket Share	**$ 1,999**

^^Accept KDOT Amendment to cover Design & Bidding

	NPE	IIJA-AIG	
FY24	$ 448	$ 46,660	
FY25	$ 150,000	$ 108,000	(previously $145,000)
FY26	$ 150,000	$ 108,000	(previously $145,000)
Recover from Tree Removal	$ 76,892		
		$ 640,000	

Engineer's Opinion of Probable Construction Cost (OPCC)

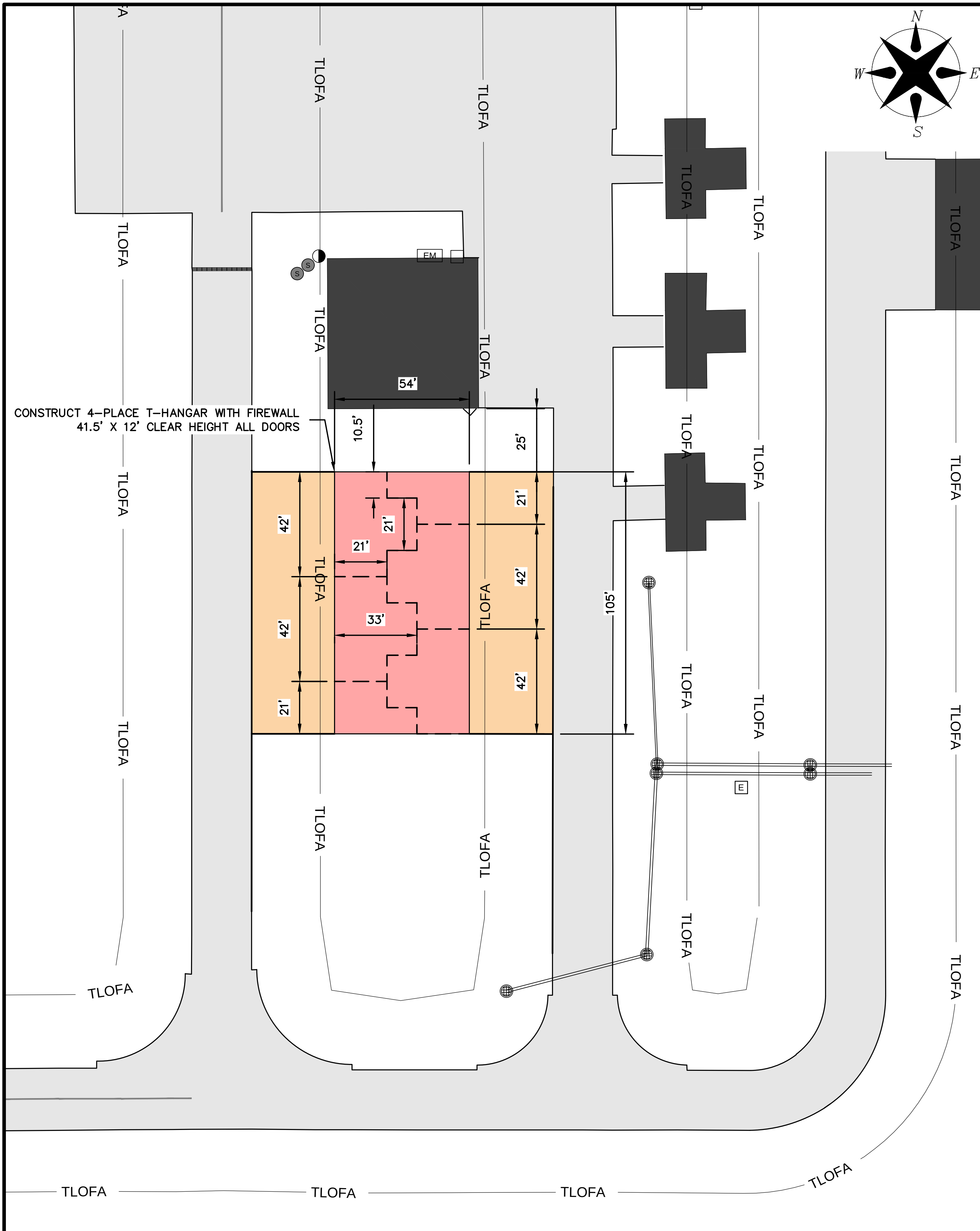
Construct 4-Place T-Hangar - Full Pave

Abilene Muncipial Airport
Abilene, Kansas

August 2025

Item No.	Spec	Description	Unit	Quantity	Unit Price	Total Amount
1	C-100	Contractor Quality Control Program (CQCP)	LS	1	$25,000.00	$25,000.00
2	C-102	Temporary seeding	AC	1	$4,000.00	$4,000.00
3	C-102	Erosion Control Blanket	SY	200	$10.00	$2,000.00
4	C-102	Installation and removal of silt fence	LF	125	$8.00	$1,000.00
5	C-105	Mobilization {N.T.E. 10%]	LS	1	$100,000.00	$100,000.00
6	P-101	Concrete Pavement Removal	SY	600	$20.00	$12,000.00
7	P-101	Footing and Floor Removal	LS	1	$20,000.00	$20,000.00
8	P-152	Unclassified Excavation	CY	1,000	$20.00	$20,000.00
9	P-152	Muck Excavation	CY	75	$120.00	$9,000.00
10	P-154	(6") Subbase Course	SY	846	$20.00	$16,920.00
11	P-501	Concrete Mix Design	LS	1	$15,000.00	$15,000.00
12	P-501	(6") Concrete Pavement	SY	780	$100.00	$78,000.00
13	T-901	Seeding	AC	1	$4,800.00	$4,800.00
14	T-908	Mulching	AC	1	$4,200.00	$4,200.00
15	Olsson 101	Temporary Safety and Phasing Procedures	LS	1	$10,000.00	$10,000.00
16		4-Place T-Hangar Building (Clear Door: 41'6"x12'0")	LS	1	$322,500.00	$322,500.00
17		4-Place T-Hangar Footing and Floor	LS	1	$172,500.00	$172,500.00
18		4-Place T-Hangar Electrical System	LS	1	$75,000.00	$75,000.00

Total Construction	**$891,920.00**
Total (Rounded)	**$890,000.00**



PROJECT NO: 024-06971 DRAWN BY: TLN DATE: 07/18/2025	ABILENE MUNICIPAL AIRPORT 4-PLACE T-HANGER 42' DOOR ALL BAYS - 54' WIDTH	olsson	601 P Street, Suite 200 P.O. Box 84608 Lincoln, NE 68508 TEL 402.474.6311 FAX 402.474.5160	EXHIBIT 1

Engineer's Opinion of Probable Construction Cost (OPCC)

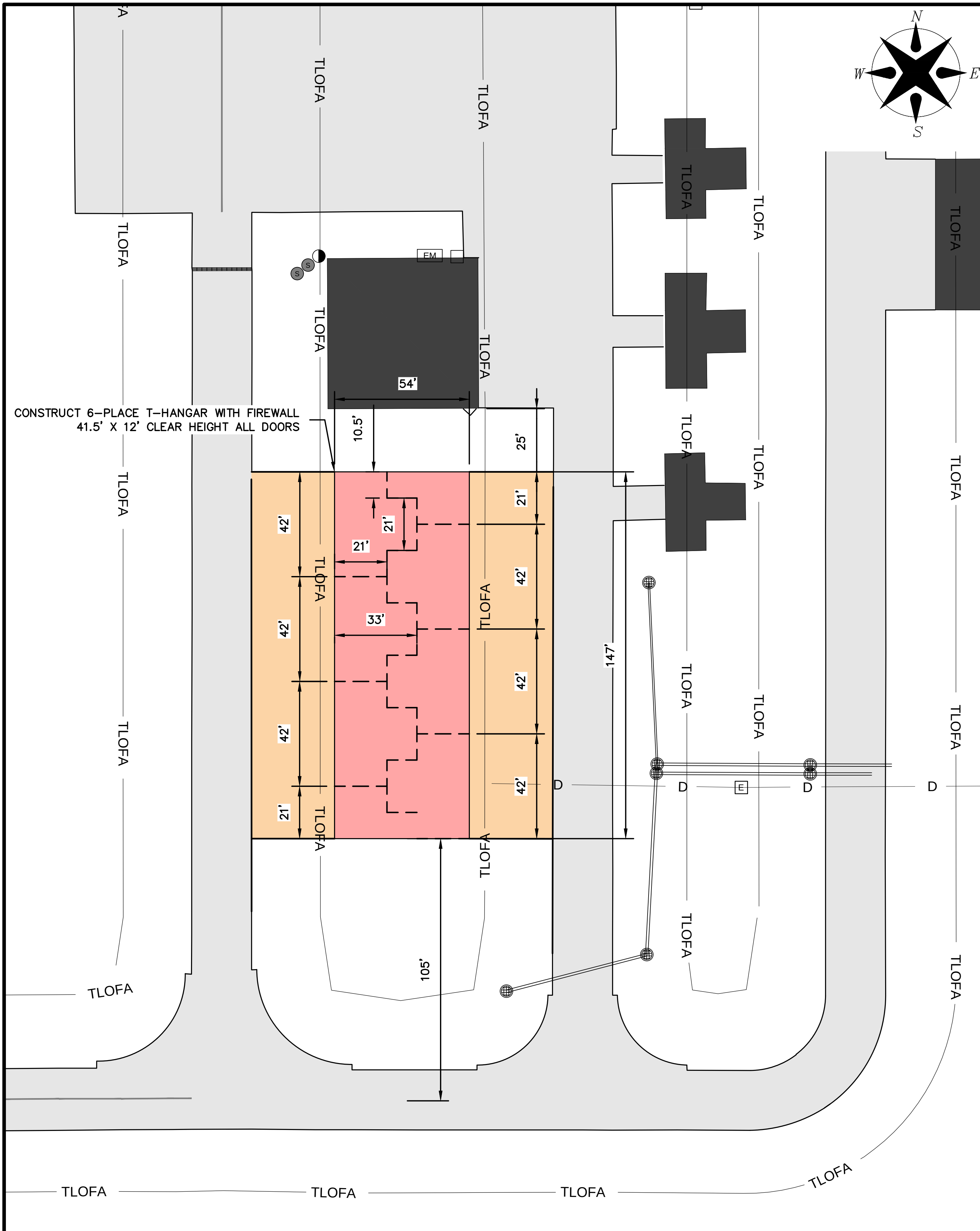
Construct 6-Place T-Hangar - Full Pave

Abilene Muncipial Airport
Abilene, Kansas

August 2025

Item No.	Spec	Description	Unit	Quantity	Unit Price	Total Amount
1	C-100	Contractor Quality Control Program (CQCP)	LS	1	$30,000.00	$30,000.00
2	C-102	Temporary seeding	AC	1	$5,000.00	$5,000.00
3	C-102	Erosion Control Blanket	SY	200	$10.00	$2,000.00
4	C-102	Installation and removal of silt fence	LF	125	$8.00	$1,000.00
5	C-105	Mobilization {N.T.E. 10%]	LS	1	$120,000.00	$120,000.00
6	P-101	Concrete Pavement Removal	SY	600	$20.00	$12,000.00
7	P-101	Footing and Floor Removal	LS	1	$20,000.00	$20,000.00
8	P-152	Unclassified Excavation	CY	1,500	$20.00	$30,000.00
9	P-152	Muck Excavation	CY	100	$120.00	$12,000.00
10	P-154	(6") Subbase Course	SY	1,125	$20.00	$22,500.00
11	P-501	Concrete Mix Design	LS	1	$15,000.00	$15,000.00
12	P-501	(6") Concrete Pavement	SY	1,075	$100.00	$107,500.00
13	T-901	Seeding	AC	1	$5,000.00	$5,000.00
14	T-908	Mulching	AC	1	$4,500.00	$4,500.00
15	Olsson 101	Temporary Safety and Phasing Procedures	LS	1	$10,000.00	$10,000.00
16		6-Place T-Hangar Building (Clear Door: 41'6"x12'0")	LS	1	$430,000.00	$430,000.00
17		6-Place T-Hangar Footing and Floor	LS	1	$230,000.00	$230,000.00
18		6-Place T-Hangar Electrical System	LS	1	$100,000.00	$100,000.00

Total Construction	**$1,156,500.00**
Total (Rounded)	**$1,160,000.00**



PROJECT NO: 024-06971	
DRAWN BY: TLN	
DATE: 06/13/2025	

ABILENE MUNICIPAL AIRPORT
6-PLACE T-HANGER - BASE BID
42' DOOR ALL BAYS - 54' WIDTH

olsson

601 P Street, Suite 200
P.O. Box 84608
Lincoln, NE 68508
TEL 402.474.6311
FAX 402.474.5160

EXHIBIT
1

Engineer's Opinion of Probable Construction Cost (OPCC)

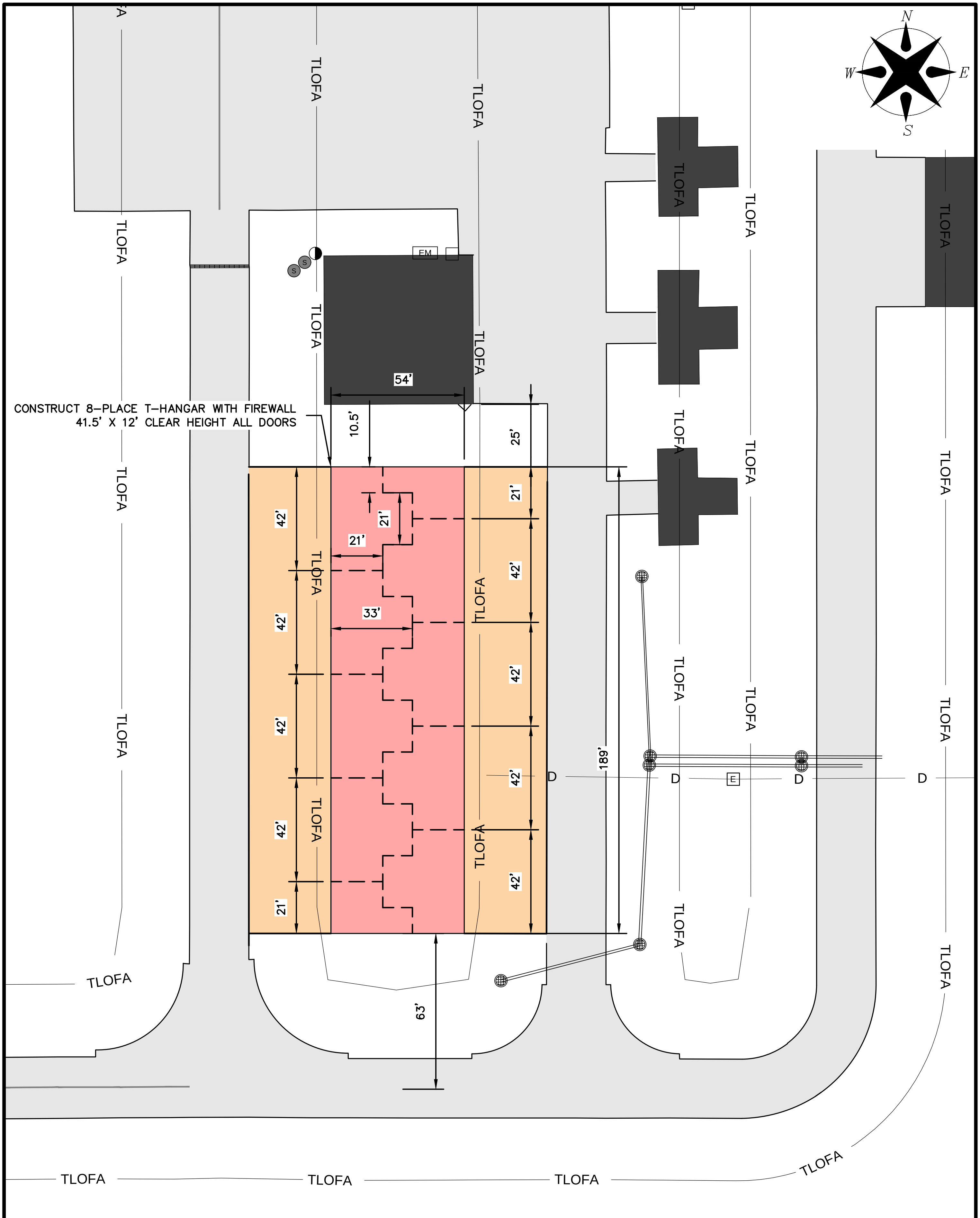
Construct 8-Place T-Hangar - Full Pave

Abilene Muncipial Airport
Abilene, Kansas

August 2025

Item No.	Spec	Description	Unit	Quantity	Unit Price	Total Amount
1	C-100	Contractor Quality Control Program (CQCP)	LS	1	$30,000.00	$30,000.00
2	C-102	Temporary seeding	AC	1	$5,000.00	$5,000.00
3	C-102	Erosion Control Blanket	SY	200	$10.00	$2,000.00
4	C-102	Installation and removal of silt fence	LF	125	$8.00	$1,000.00
5	C-105	Mobilization {N.T.E. 10%]	LS	1	$125,000.00	$125,000.00
6	P-101	Concrete Pavement Removal	SY	600	$20.00	$12,000.00
7	P-101	Footing and Floor Removal	LS	1	$20,000.00	$20,000.00
8	P-152	Unclassified Excavation	CY	2,000	$20.00	$40,000.00
9	P-152	Muck Excavation	CY	125	$120.00	$15,000.00
10	P-154	(6") Subbase Course	SY	1,440	$20.00	$28,800.00
11	P-501	Concrete Mix Design	LS	1	$15,000.00	$15,000.00
12	P-501	(6") Concrete Pavement	SY	1,400	$100.00	$140,000.00
13	T-901	Seeding	AC	1	$5,000.00	$5,000.00
14	T-908	Mulching	AC	1	$4,500.00	$4,500.00
15	Olsson 101	Temporary Safety and Phasing Procedures	LS	1	$10,000.00	$10,000.00
16		8-Place T-Hangar Building (Clear Door: 41'6"x12'0")	LS	1	$550,000.00	$550,000.00
17		8-Place T-Hangar Footing and Floor	LS	1	$285,000.00	$285,000.00
18		8-Place T-Hangar Electrical System	LS	1	$115,000.00	$115,000.00

Total Construction	**$1,403,300.00**
Total (Rounded)	**$1,400,000.00**



PROJECT NO: 024-06971	ABILENE MUNICIPAL AIRPORT 8-PLACE T-HANGER - ALTERNATE 42' DOOR ALL BAYS - 54' WIDTH	olsson	601 P Street, Suite 200 P.O. Box 84608 Lincoln, NE 68508 TEL 402.474.6311 FAX 402.474.5160	EXHIBIT
DRAWN BY: TLN				2
DATE: 06/13/2025				

ABILENE CITY COMMISSION – STUDY SESSION AGENDA

ABILENE PUBLIC LIBRARY, 209 NW FOURTH STREET

August 11, 2025 – following the adjournment of the regular meeting

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

1. Call to Order – August 11, 2025, City Commission Study Session

2. August 11, 2025, City Commission Study Session Agenda

a. 2026 Budget Review

3. Consider a motion to adjourn the August 11, 2025, City Commission Meeting.

Future Meeting Reminders

*City Commission Regular Meeting, August 25, 2025, at 4 pm.
*City Commission Study Session, August 25, 2025 - following the adjournment of the regular meeting, will not start before 4:30 pm.
*City Commission Regular Meeting, September 8, 2025, at 4 pm.
*City Commission Study Session, September 8, 2025 – following the adjournment of the regular meeting, will not start before 4:30 pm.

ABILENE KANSAS

City Commission

Brandon Rein
Mayor

Wendy Miller
Vice-Mayor

John Kollhoff
Commissioner

Trevor Witt
Commissioner

Amy Meysenburg
Commissioner

CITY STAFF

Jon Quinday
Interim City Manager

Kelsey Briand
Interim Finance Director

Shayla Mohr
City Clerk/HR Director

Kari Zook
Community Development

Kellee Timbrook
Recreation Director

Julie Roller Weeks
CVB Director

Jason Wilkins
Interim Chief of Police

Kale Strunk
Fire Chief

Brad Anderson
Public Works Director

City Commission Meeting Date: Monday, August 11, 2025

Session: Regular Meeting

Topic: 2026 Budget

Department: Administration

Staff Contact: Interim City Manager

Background:

The City of Abilene's 2026 budget has been developed through a comprehensive review of prior financial activity, including past budgets, independent audits, operational practices, long-range planning documents, and the City's current economic conditions. Recognizing that every financial decision has long-term consequences for the community, this budget reflects a balanced approach—meeting essential service needs while setting the stage for long-term fiscal stability.

The preparation of this budget occurred during a period of financial constraint and uncertainty. Department directors and City staff played a critical role in navigating these challenges. Their collective efforts to identify cost reductions, implement operational efficiencies, and continue service delivery—often through cross-training, shared responsibilities, and creative resource management—have been instrumental to this process. In doing so, staff demonstrated not only professionalism and adaptability but also a deep commitment to serving the best interests of the Abilene community.

As the City entered the 2026 budget cycle, it faced constrained financial conditions and declining fund balances, driven by structural deficits over the past several years. These ongoing imbalances have reduced fund balances below policy levels, limiting the City's flexibility to manage volatility, respond to unforeseen needs, or pursue grant opportunities requiring local matches.

One of the most pressing contributors to this fiscal pressure is the continued application of the Revenue Neutral Rate (RNR), which maintains flat property tax revenue despite increasing operational and capital costs. This policy limits revenue growth even as service expectations and infrastructure needs expand. The result is a persistent gap between revenues and expenditures, impacting the City's ability to maintain essential services, invest in public assets, and preserve its long-term financial health.

These challenges are not limited to the General Fund. The City's enterprise funds—supporting water, wastewater, stormwater, and recycling—face similar financial strain. Current rate structures are not sufficient to cover operational costs, maintain adequate reserves, or fund the long-term capital investments. Without immediate intervention, both the Water and Sewer Funds are projected to end 2025 with negative balances, a clear violation of Kansas budget law.

To avoid this outcome, city staff took immediate action to control costs. This includes limiting spending to core operations, deferring non-essential capital projects, and implementing a hiring freeze across both General Fund-supported departments and enterprise fund operations. In parallel, the City Commission will need to consider utility rate and service fee adjustments in 2025. These changes may be implemented in phases over two to three years to lessen the impact on customers, but delaying adjustments further could compromise service reliability and regulatory compliance.

It is also important to note that current revenues from all sources—property taxes, user fees, and enterprise funds—are not sufficient to fund any of the city's 10-year capital improvement plans.

In light of these challenges, the 2026 budget is structured not only as a financial plan but also as a foundation for long-term recovery. Restoring the City's fiscal health will require several years of disciplined planning, conservative spending, and targeted investment. Key priorities moving forward include:

- Stabilizing Leadership: Filling the City Manager and Finance Director positions is essential to ensure consistent oversight, guide financial strategy, and align decision-making with the City's long-range development goals.
- Implementing Best Practices: City staff is committed to incorporating best practices in municipal finance and departmental operations. These practices include long-range forecasting, performance-based budgeting, capital asset planning, and transparent reporting.
- Rebuilding Reserves: Replenishing General Fund reserves to 15–20% of annual expenditures remains a critical objective to restore financial resilience and meet established policy standards.
- Reevaluating Revenue Policy: The City will need to reassess its approach to the RNR and consider modest, weighted inflation-indexed revenue growth to ensure essential services and infrastructure investments are adequately funded.
- Adopting Multi-Year Financial Planning: A 3–5-year financial plan in conjunction with 10-year capital plans for all funds will guide long-term decision-making and ensure coordination with the City's Comprehensive and Parks Master Plans.
- Managing Expenditures: Ongoing organizational assessments will help identify opportunities for increased efficiency and ensure that operations remain sustainable over time.

The 2026 budget reflects only essential operational expenditures, a reduction in force, no cost-of-living allowance or merit-based pay increase for employees, zero funding for previously supported outside entities, and no capital investments, as the city is at a critical juncture in its financial path. While current conditions present real challenges, the City has a clear, structured plan to move forward. With continued focus on financial discipline, strategic planning, and sound management, Abilene is well-positioned to restore fiscal balance, maintain quality public services, and make progress toward infrastructure and development goals that benefit the entire community.

As the City moves forward with implementing the 2026 budget and broader fiscal recovery efforts, the dedication of City staff and department directors remains one of Abilene's most valuable strengths. Despite the constraints of limited resources and growing service demands, teams across the organization have shown exceptional commitment by adapting operations, cross-training, and working collaboratively to sustain core services.

Their professionalism, creativity, and service-oriented mindset have helped ensure that essential functions continue without interruption. More importantly, they have remained focused on what matters most—serving the Abilene community with integrity and care. This shared commitment to resilience and public service will continue to guide the city's recovery and support a more stable and sustainable future.

Funding Source: Multiple

City Attorney Review: N/A

Options: For review and discussion.

Recommendation: For review and discussion. Based on council direction, the 2026 Budget will be brought back to the August 25, 2025, regular city commission, seeking authorization to publish the budget and hearing notice to coincide with the RNR hearing on September 8, 2025.