

ABILENE CITY COMMISSION - REGULAR MEETING AGENDA

ABILENE PUBLIC LIBRARY, 209 NW FOURTH STREET

September 14, 2015 - 4:00 pm

1. **Call to Order**
2. **Roll Call:** ___ Weishaar ___ Marshall ___ Payne ___ Shafer ___ Ray
3. **Pledge of Allegiance**

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

4. Agenda Approval for the September 14, 2015 City Commission Meeting;
5. Meeting Minutes: August 24, 2015 Regular Meeting;
6. Appointment of Commissioners Marshall and Shafer to serve as voting delegates and Commissioner Weishaar to serve as an alternate voting delegate for the 2015 business meeting for the League of Kansas Municipalities;
7. An Ordinance regulating public offenses within the City of Abilene, Kansas; incorporating by reference the Uniform Public Offense Code for Kansas Cities, Edition of 2015;
8. An Ordinance regulating vehicles upon the streets and highways within the City of Abilene, Kansas; incorporating by reference the Standard Traffic Ordinance for Kansas Cities, Edition of 2015; and
9. A Resolution approving Agreement No. 234-15 with the Kansas Department of Transportation concerning the Federal Exchange Program.

Public Comments and Communications

10. **Public Comments.** Persons who wish to address the City Commission regarding items not on the agenda and that are under the jurisdiction of the City Commission may do so when called upon by the Mayor. Comments on personnel matters and matters pending before court are not permitted. Speakers are limited to three minutes. Any presentation is for informational purposes only. No action will be taken.
11. **Declaration.** At this time City Commissioners may declare any conflict or communication they have had that might influence their ability to impartially consider today's issues.

Proclamations and Recognition

12. None

Public Hearings

13. None

Old Business

14. None

New Business

15. Consideration of a Resolution accepting the Financial Statements for Year-Ending December 31, 2014, as prepared for the City of Abilene, Kansas, by Pottberg, Gassman, and Hoffman, Chartered.
16. Consideration of a Resolution stating the intention of the City of Abilene to proceed with developing a comprehensive plan for public facilities.
17. Consideration of a Resolution adopting by reference the North Central Kansas (Homeland Security Region F) Multi-Hazard, Multi-Jurisdictional Hazard Mitigation Plan.
18. Consideration of a motion to accept a bid of \$193,920.00 from APAC-Kansas, Inc. Shears Division for KLINK Resurfacing Project No. 15-21 U-0279-01.

19. Consideration of an Ordinance amending the official Zoning Map of the City of Abilene, Kansas.
20. Consideration of an Ordinance approving a Conditional Use Permit for 500 NW 14th Street, at the request of Unified School District 435, concerning the installation of an electronic message board.

Reports

21. City Manager's Report
 - a. Expenditures Report

Adjournment

22. Consideration of a motion to adjourn the September 14, 2015 City Commission meeting.

Future Meeting Reminders: *(All meetings at Abilene Public Library unless otherwise noted)*

- Economic Development Council, September 15 at 4:00 pm
- Convention and Visitors Bureau, September 22 at 2:00 pm (Civic Center)
- Commission Study Session, September 22 at 7:00 pm (City Hall)
- 5 Star Arts Festival, September 25-27
- ICMA Conference (City Manager out of office), September 26-30
- City Commission Meeting, September 28 at 4:00 pm

Abilene City Commission Minutes
Abilene Public Library
August 24, 2015 @ 4:00 p.m.
Abilene, Kansas

1. Call to Order

2. Roll Call – City Commission Present: Mayor Weishaar, Commissioners Ray, Payne, Marshall and Shafer.

Staff Present: City Manager Dillner, Human Resources Director/City Clerk Soukup, Finance Director Rothchild, Public Works Director Schrader, Parks & Recreation Director Foltz, Community Development Director Shea, Police Chief Heimer, Fire Chief Sims, Police Lieutenant Mohn, Police Lieutenant Wilkins, Police Office Haaga, Police Officer Schrader, Police Detective Kupper, Animal Control Officer Ragsdale and Municipal Court Clerk Hoffman.

Others Present: Mike Heronemus, Melissa Patrick, Barbie Bischoff and Jerry Rankin.

3. Pledge of Allegiance - Mayor Weishaar led the Pledge of Allegiance.

Consent Agenda

4. Agenda Approval for the August 24, 2015 City Commission Meeting

5. Meeting Minutes: August 10, 2015, Regular Meeting

Motion by Commissioner Marshall, seconded by Commissioner Payne to approve the Consent Agenda as presented. Motion carried unanimously 5-0.

Public Comments and Communications

6. Public Comments. Persons who wish to address the City Commission regarding items not on the agenda and that are under the jurisdiction of the City Commission may do so when called upon by the Mayor. Comments on personnel matters and matters pending before court are not permitted. Speakers are limited to three (3) minutes. Any presentation is for informational purposes only. No action will be taken.

Mayor Weishaar asked for any comments or communications from the public that are not on the agenda.

Jerry Rankin gave an update on the Sister City's visit to Abilene; they had a very successful visit with the delegation.

Melissa Patrick, 1003 N. Walnut and Barbie Bischoff, 1004 N. Mulberry made a request that parking be only allowed on one side of the street on N. Mulberry from 7th Street to 11th Street and on NW 10th Street from Buckeye to Vine. During events at the football stadium such as football games and track meets it is almost impossible to drive on these roads and it is unsafe.

7. Declaration. At this time City Commissioners may declare any conflict or communication they have had that might influence their ability to impartially consider today's issues.

There were no declarations.

Proclamations and Recognition

8. Police Department Recognition

Police Chief Heimer recognized Police Officer Joe Schrader for five years of service with the City, Police Officer Mark Haaga and Lieutenant Jason Wilkins for ten years of service with the City and Detective Karmen Kupper for her implementation of the "I Got Busted" program to award local children for using proper safety practices.

Public Hearings

9. There were no public hearings.

Old Business

10. There was no old business.

New Business

11. Consideration of an Ordinance approving the 2016 Budget and attesting to an increase in tax revenues for said Budget for the City of Abilene, Kansas.

City Manager Dillner presented information concerning the 2016 Budget. It will increase the mill levy by 0.83 mills. A couple of changes that don't change the overall mill levy but staff has made a couple of modifications which include on the Statement of Indebtedness page, if you recall we refinanced the 2008 bonds and we also moved the temporary notes for the 2013 Dawson Cottage Addition into long term financing so we have the 2015-A General Obligation Bonds and 2015-B General Obligation Bonds. Those issuances were done just recently so we are not required to show them on the Statement of Indebtedness sheet on the budget document but we are going to show them in there for the sake that if you look at the 2008 General Obligation Series it would show the amount due for principal and interest in 2015 and 2016 which would not be the case. We are also including the temporary notes for the Dawson Cottage Addition. Also on the State of Conditional Use Purchase, the Recycling Baler was not required to be put on the document but we are going to put it on there so it shows a payment will be made in 2015 and 2016.

City Manager Dillner said the other thing of note is this ordinance will approve the state form but Marcus is working on a "citizen friendly" form of the budget to make it easier for the public to understand.

Motion by Commissioner Marshall, seconded by Commissioner Payne to adopt Ordinance No. 3280 **AN ORDINANCE APPROVING THE 2016 BUDGET AND ATTESTING TO AN INCREASE IN TAX REVENUES FOR SAID BUDGET FOR THE CITY OF ABILENE, KANSAS; AUTHORIZING THE CITY'S FINANCIAL STATEMENTS FOR FISCAL YEAR 2016 BE PREPARED IN COMPLIANCE WITH APPLICABLE KANSAS LAW.** Motion carried unanimously 5-0.

12. Consideration of an Ordinance authorizing the execution of a Lease Purchase Agreement by the City of Abilene, Kansas, for the acquisition and financing of a baler for the Recycling Center.

City Manager Dillner presented information regarding a Lease Purchase Agreement for a baler at the Recycling Center. Astra Bank put in the low bid for that with an annual interest rate of 2.84%. The first payment will be

made on September 1, 2015 in the amount of \$12,415.00 which is the base rental payment plus the interest; the following years will be about \$12,450.00.

Motion by Commissioner Ray, seconded by Commissioner Shafer to adopt Ordinance No. **3281 AN ORDINANCE AUTHORIZING THE EXECUTION OF A LEASE PURCHASE AGREEMENT BY THE CITY OF ABILENE, KANSAS, FOR THE ACQUISITION AND FINANCING OF A BALER FOR THE RECYCLING CENTER.** Motion carried unanimously 5-0.

13. Consideration of a Resolution approving a Contract with APAC-Kansas Inc. Shears Division concerning the implementation of the 2015 Local Street Improvement Program.

City Manager Dillner presented information regarding a bid from APAC-Kansas, Inc., Shears Division in the amount of \$286,588.40 for the 2015 Local Street Improvement Program. This will be a 2” mill and inlay of a portion of Cottage Avenue, NW 4th Street, NE 11th, 12th, 15th and 16th, N. Olive St. and Hickok Drive with additional concrete repairs.

Motion by Commissioner Payne, seconded by Commissioner Marshall to adopt Resolution No. 082415-1 **A RESOLUTION APPROVING AN AGREEMENT WITH APAC-KANSAS, INC. SHEARS DIVISION CONCERNING THE IMPLEMENTATION OF THE 2015 LOCAL STREET IMPROVEMENT PROGRAM.** Motion carried unanimously 5-0.

Reports

14. City Manager Reports

City Manager Dillner reported that Thursday night a public meeting was held concerning the potential Transload Facility that KDOT is reviewing. There were about 30-40 people in attendance. Staff gave a presentation about the proposed development and took questions. It was a good discussion and good questions asked.

Commissioner Shafer asked how it was received.

City Manager Dillner said that nobody came out and said they were not in support of it and he felt that they were appreciative of the information and getting answers to their concerns.

City Manager Dillner stated that the Kansas Legislature passed a bill that will modify terms and elections for municipalities. Staff will review the current Charter Ordinance on elections and prepare a new Charter Ordinance to come into compliance with State law.

City Manager Dillner said there has been a citizen request from a citizen who owns two buildings at the fairgrounds that are used as concession stands. The City owns the land and he wants to buy the land that his two building sit on.

The financial audit will be presented to the City at the September 8th study session.

15. Expenditure Report

Adjournment

16. Consideration of a motion to adjourn the August 24, 2015 City Commission meeting.

Motion by Commissioner Marshall, seconded by Commissioner Shafer to adjourn at 4:37 p.m. Motion carried unanimously 5-0.

(Seal)

Dennis P. Weishaar, Mayor

ATTEST:

Penny L. Soukup, CMC
City Clerk

ORDINANCE NO. 3282

AN ORDINANCE REGULATING PUBLIC OFFENSES WITHIN THE CITY OF ABILENE, KANSAS; INCORPORATING BY REFERENCE THE UNIFORM PUBLIC OFFENSE CODE FOR KANSAS CITIES, EDITION OF 2015

WHEREAS, the City of Abilene wishes to adopt by reference, under the provisions of K.S.A. 12-3009 through 12-3012, and K.S.A. 12-3301 and 12-3302, the Uniform Public Offense Code for Kansas Cities, Edition of 2015.

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

SECTION ONE. Uniform Public Offense Code: Incorporated. There is hereby incorporated by reference for the purpose of regulating public offenses within the corporate limits of the City of Abilene, Kansas, that certain code known as the Uniform Public Offense Code, Edition of 2015, prepared and published in book form by the League of Kansas Municipalities, Topeka, Kansas. One official copy of said Uniform Public Offense Code shall be marked or stamped "Official Copy as Adopted by Ordinance No. 3282," and to which shall be attached a copy of this Ordinance, and filed with the City Clerk to be open to inspection and available to the public at all reasonable hours.

SECTION TWO. Repeal. Ordinance No. 3256 is hereby repealed in its entirety.

SECTION THREE. Effective Date. This Ordinance shall become effective and in full force from and after its passage, adoption and publication in the official City newspaper.

PASSED AND ADOPTED this 14th day of September, 2015.

CITY OF ABILENE, KANSAS

By: _____
Dennis P. Weishaar, Mayor

ATTEST:

Penny Soukup, CMC
City Clerk

ORDINANCE NO. 3283

AN ORDINANCE REGULATING VEHICLES UPON THE STREETS AND HIGHWAYS WITHIN THE CITY OF ABILENE, KANSAS; INCORPORATING BY REFERENCE THE STANDARD TRAFFIC ORDINANCE FOR KANSAS CITIES, EDITION OF 2015

WHEREAS, the City of Abilene wishes to adopt by reference, under the provisions of K.S.A. 12-3009 through 12-3012, and K.S.A. 12-3301 and 12-3302, the Standard Traffic Ordinance for Kansas Cities, Edition of 2015.

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

SECTION ONE. Standard Traffic Ordinance: Incorporated. There is hereby incorporated by reference for the purpose of regulating vehicles upon the streets and highways within the corporate limits of the City of Abilene, Kansas, that certain code known as the Standard Traffic Ordinance, Edition of 2015, prepared and published in book form by the League of Kansas Municipalities, Topeka, Kansas. One official copy of said Standard Traffic Ordinance shall be marked or stamped "Official Copy as Adopted by Ordinance No. 3283," and to which shall be attached a copy of this Ordinance, and filed with the City Clerk to be open to inspection and available to the public at all reasonable hours.

SECTION TWO. Repeal. Ordinance No. 3257 is hereby repealed in its entirety.

SECTION THREE. Effective Date. This Ordinance shall become effective and in full force from and after its passage, adoption and publication in the official City newspaper.

PASSED AND ADOPTED this 14th day of September, 2015.

CITY OF ABILENE, KANSAS

By: _____
Dennis P. Weishaar, Mayor

ATTEST:

Penny Soukup, CMC
City Clerk

TO: City Commission
FROM: David Dillner, City Manager
SUBJ: Federal Funds Exchange Program
DATE: September 4, 2015

The federal fund exchange program is a voluntary program that allows the City to trade all or a portion of its federal fund allocations in a specific federal fiscal year with the Kansas Department of Transportation (KDOT) in exchange for state transportation dollars. Participation in the program is optional. The City may choose to exchange its federal funds or it may use the funds to develop a federal-aid project following established procedures.

Special Considerations: The LPA is required to use the state funds for specific types of road or bridge improvement projects. This program allows a wider variety of projects and ranges of scope than the federal-aid program would permit. Acceptable project scopes include, but are not limited to the following:

- Roadway construction, reconstruction, or rehabilitation;
- Pavement preservation including overlay, mill/overlay, chip and seal, pavement patching, or crack sealing;
- Purchase of aggregate to be placed exclusively on a specific section(s) of public road by LPA forces.
- Safety improvements including signing, traffic signals, pavement marking, installation or upgrade of guardrails, or installation of turn lanes;
- Installation of erosion protection measures in roadside ditches or around drainage structures;
- Construction or reconstruction of sidewalks, ADA ramps, or pedestrian signals;
- Replacement of deteriorated curb and gutter; and
- Storm sewer repairs to restore or enhance positive drainage.

The state funds may be used for all phases of a project. These include, but are not limited to: 1) preliminary engineering; 2) right-of-way acquisition; 3) utility relocations; 4) construction; and 5) construction inspection.

Budgetary Considerations: The exchange rate for the program is \$0.90 of state funds for every \$1.00 of local federal obligation authority exchanged. Funds may be "stockpiled" for up to three years in order to accumulate sufficient dollars for a project. By stockpiling funds in this manner, the City will be required to have project(s) to use the stockpiled funds underway in order to exchange a fourth year of funding unless approval is obtained from KDOT based on special considerations.

The City would receive \$71,702.21 in State funds in exchange for \$79,669.12 of federal funds if it elects to participate in the program.

City Manager Recommendation: The City Manager recommends participating in the Federal Exchange Program to provide funds for various local projects, such as the design and construction of NW 11th Street from Vine Street to Mulberry Street and proposed improvements to NW 14th Street from Buckeye Avenue to Mulberry Street.

City Commission Actions: The City Commission will be asked to consider a Resolution approving Agreement No. 234-15 with KDOT concerning the City's participating in the Federal Exchange Program.

Supporting Documentation:

- KDOT Agreement No. 234-15

RESOLUTION NO. 091415-1

A RESOLUTION APPROVING AGREEMENT NO. 234-15 WITH THE KANSAS DEPARTMENT OF TRANSPORTATION CONCERNING THE FEDERAL EXCHANGE PROGRAM

WHEREAS, the City Commission desires to enter into an Agreement with the Kansas Department of Transportation (“KDOT”) for the purposes of exchanging federal highway funds with state transportation funds.

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

SECTION ONE. Agreement. That Agreement No. 234-15 with KDOT is hereby adopted as attached hereto as **Exhibit A**.

SECTION TWO. Implementation. The Mayor is hereby authorized to execute the aforementioned Agreement with the KDOT and the City Manager shall be authorized to enforce the provisions as provided therein and in applicable resolutions, ordinances, and laws.

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

PASSED AND APPROVED by the Governing Body of the City of Abilene, Kansas this 14th day of September, 2015.

CITY OF ABILENE, KANSAS

By: _____
Dennis P. Weishaar, Mayor

ATTEST:

Penny Soukup, CMC
City Clerk

EXHIBIT A

Agreement No. 234-15

Kansas Department of Transportation

and the

City of Abilene, Kansas

(Federal Funds Exchange)

September 14, 2015

PROJECT NO. 21 U-0044-15
FUND EXCHANGE
CITY OF ABILENE, KANSAS

AGREEMENT

This Agreement is between MICHAEL S. KING, Secretary of Transportation, Kansas Department of Transportation (KDOT) (the "Secretary") and the CITY OF ABILENE, KANSAS (the "City").

RECITALS:

- A. Secretary has authorized a Federal Fund Exchange Program under which local units of government may exchange some or all of the Federal Funds allotment by KDOT to the local unit in a specific federal fiscal year for State Funds allocated to Secretary.
- B. City desires to exchange all or a portion of City's annual allotment of Federal Funds for State Funds at the Exchange Rate or to bank all or a portion of its annual allotment, such amount to be used in the future for either a Federal-Aid Project or exchanged for State Funds at the Exchange Rate.
- C. Secretary and City are empowered by the laws of Kansas to enter into agreements incident to the financing, construction, and maintenance of city roads utilizing federal or state funds.

NOW, THEREFORE, the Parties agree as follows:

ARTICLE I

DEFINITIONS:

As used in this Agreement, the capitalized terms below have the following meanings:

1. "Agreement" means this written document, including all attachments and exhibits, evidencing the legally binding terms and conditions of the agreement between the Parties.
2. "City" means the City of Abilene, Kansas.
3. "Effective Date" means the date this Agreement is signed by the Secretary or his designee.
4. "Exchange Rate" means the exchange of Federal Funds allotment for State Funds at a rate of ninety percent (90%) of State Funds for one hundred percent (100%) of local federal obligation authority for costs incurred pursuant to this Agreement, on a reimbursement basis.
5. "Federal Funds" means federal-aid transportation funds, including Surface Transportation Program funds, for use on state and local federal-aid transportation projects.

6. **"KDOT"** means the Kansas Department of Transportation, an agency of the state of Kansas, with its principal place of business located at 700 SW Harrison Street, Topeka, KS, 66603-3745.
7. **"Parties"** means the Secretary and KDOT, individually and collectively, and the City.
8. **"Secretary"** means Michael S. King, in his official capacity as Secretary of Transportation of the state of Kansas, and his successors.
9. **"State Funds"** means State of Kansas transportation funds.

ARTICLE II

TERMS OF AGREEMENT:

1. **Secretary Authorization.** Secretary is authorized by City to take such steps as are deemed by Secretary to be necessary or advisable for the purpose of securing the benefits of the current Federal-Aid Transportation Act for this exchange.
2. **Incorporation of Program Application.** City has submitted a program application for this Federal Fund exchange, which is hereby incorporated into and made a part of this Agreement for all purposes.
3. **Exchange of Funds.**
 - (a) When the City requests to use the banked funds for a Federal-Aid Project, the Secretary will apply one hundred percent (100%) of the requested amount to said project, up to \$79,669.12 in Federal Funds.
 - (b) When the City requests to use the exchanged or banked funds pursuant to the Federal Fund Exchange Program, the following terms will apply to the exchange:
 - (i) City authorizes Secretary to retain and use \$79,669.12 of City's annual allotment of Federal Funds for federal fiscal year 2015 in exchange for State Funds at the Exchange Rate.
 - (ii) Secretary shall reimburse City, with State Funds, for one hundred percent (100%) of costs incurred pursuant to this Agreement, up to \$71,702.21. All costs incurred in excess of the fund exchange amount will be the sole responsibility of the City.
 - (iii) Any State Funds exchanged pursuant to this Agreement may be carried over in the next federal fiscal year by City.

- (iv) City understands that Secretary may use the retained Federal funds exchanged by City for any federally eligible purpose or project within the State.
- (v) The Secretary will make partial payments to City for amounts not less than \$1,000 and no more frequently than monthly. Such payments will be made after receipt of proper billing showing costs paid by City and any reimbursement form required by KDOT.

4. **Limitations on Use of State Funds.**

- (a) City shall not deposit the exchanged State Funds into the operating budget for the City.
- (b) City shall use the State Funds exchanged pursuant to this Agreement for:
 - (i) specific road and bridge projects, as pre-approved by the Secretary, which are eligible under KDOT's Federal Fund Exchange Guidelines, including but not limited to roadway construction, reconstruction or rehabilitation, pavement preservation programs, bridge construction, replacement, rehabilitation, repair and removal, construction of low water crossing, safety improvement programs; and
 - (ii) for all phases of the pre-approved road and bridge project including, but not limited to preliminary engineering, right of way acquisition, utility relocation, construction and inspection.
- (c) Upon completion of the road or bridge project, City shall notify Secretary and allow the Secretary to participate in a final review of the road or bridge project. Reviews by the Secretary are not done for the benefit of City or its contractors, or agents, or other political subdivision, or the traveling public. The Secretary makes no representation, express or implied warranty to any person or entity concerning the adequacy or accuracy of the design plans, specifications, estimates, surveys, and any necessary investigations or studies, including, but not limited to, environmental, hydraulic, and geological investigations or studies for the Project, or any other work performed by City.

5. **Availability of State Funds.** The total dollars exchanged under this Agreement are contingent upon the availability of State funds. If, in the judgment of Secretary, sufficient State Funds are not appropriated to continue the function performed in this Agreement, Secretary may terminate this Agreement without further notice. Secretary will not be responsible to City for any reduction in State Funds.

6. **Availability of Federal Funds.** The total dollars exchanged under this Agreement are also contingent upon the availability of Federal funds. If, due to Congressional funding

restrictions, sufficient Federal funds have not been allocated to City, Secretary shall exchange funds in the amount available.

7. **Audit.** City will participate and cooperate with Secretary in an audit which will occur either annually or by project. City shall make its records and books available to representatives of Secretary for audit for a period of five (5) years after date of final payment under this Agreement. If any such audits reveal payments have been made with State Funds to the City for items considered non-participating, City shall promptly reimburse Secretary for such items upon notification by Secretary.
8. **Compliance with Federal and State Laws.** City shall comply with all applicable federal, state, and local laws, regulations, executive orders, and ordinances governing the projects undertaken pursuant to this Agreement.
9. **Right of Way Acquisition.** All right of way acquisition for the project shall be done in compliance with the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 as amended by the Surface Transportation and Uniform Relocation Assistance Act of 1987, and administrative regulations contained in 49 C.F.R. Part 24, entitled Uniform Relocation Assistance and Real Property Acquisition for Federal and Federally Assisted Programs.
10. **Legal Authority.** City shall adopt all necessary ordinances and/or resolutions and take such administrative or legal steps as may be required to give full effect to the terms of this Agreement.
11. **Indemnification.** To the extent permitted by law, City agrees to defend, indemnify, hold harmless, and save Secretary and his or her authorized representatives from any and all costs, liabilities, expenses, suits, judgments, damages to persons or property or claims of any nature whatsoever arising out of or in connection with the provisions or performance of this Agreement by City or City's employees.

ARTICLE III

GENERAL PROVISIONS:

1. **Civil Rights Act.** The "Special Attachment No. 1," pertaining to the implementation of the Civil Rights Act of 1964, is attached and made a part of this Agreement.
2. **Contractual Provisions.** The Provisions found in Contractual Provisions Attachment (Form DA-146a, Rev. 06-12), which is attached hereto, are hereby incorporated in this contract and made a part thereof.
3. **Binding Agreement.** This Agreement and all contracts entered into under the provisions of this Agreement shall be binding upon Secretary and City and their successors in office.

- 4. **No Third Party Beneficiaries.** No third party beneficiaries are intended to be created by this Agreement, nor do the parties herein authorize anyone not a party to this Agreement to maintain a suit for damages pursuant to the terms or provisions of this Agreement.
- 5. **Headings.** The captions of the various articles and sections of this Agreement are for convenience and ease of reference only, and do not alter the terms and conditions of any part or parts of this Agreement.
- 6. **Effective Date.** This Agreement will become effective as of the date signed by Secretary or his designee.

IN WITNESS WHEREOF the Parties have caused this Agreement to be signed by their duly authorized officers as of the Effective Date.

ATTEST:

CITY OF ABILENE, KANSAS

CITY CLERK (Date)

MAYOR

(SEAL)

Kansas Department of Transportation
Michael S. King, Secretary of Transportation

By: _____ (Date)
Jerome T. Younger, P.E.
Deputy Secretary and
State Transportation Engineer

KANSAS DEPARTMENT OF TRANSPORTATION

Special Attachment
To Contracts or Agreements Entered Into
By the Secretary of Transportation of the State of Kansas

NOTE: Whenever this Special Attachment conflicts with provisions of the Document to which it is attached, this Special Attachment shall govern.

THE CIVIL RIGHTS ACT OF 1964, and any amendments thereto,
REHABILITATION ACT OF 1973, and any amendments thereto,
AMERICANS WITH DISABILITIES ACT OF 1990, and any amendments thereto,
AGE DISCRIMINATION ACT OF 1975, and any amendments thereto,
EXECUTIVE ORDER 12898, FEDERAL ACTIONS TO ADDRESS ENVIRONMENTAL JUSTICE IN MINORITY
POPULATIONS AND LOW INCOME POPULATIONS 1994, and any amendments thereto,
49 C.F.R. Part 26.1 (DBE Program), and any amendments thereto

NOTIFICATION

The Secretary of Transportation for the State of Kansas, in accordance with the provisions of Title VI and Title VII of the Civil Rights Act of 1964 (78 Stat. 252), §504 of the Rehabilitation Act of 1973 (87 Stat. 355) and the Americans with Disabilities Act of 1990 (42 USC 12101), the Age Discrimination Act of 1975 (42 USC 6101), the regulations of the U.S. Department of Transportation (49 C.F.R., Part 21, 23, and 27), issued pursuant to such Act, Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low Income Populations (1994), and the DBE Program (49 C.F.R., Part 26.1), hereby notifies all contracting parties that, the contracting parties will affirmatively ensure that this contract will be implemented without discrimination on the grounds of race, religion, color, gender, age, disability, national origin, or minority populations and low income populations as more specifically set out in the following "Nondiscrimination Clauses".

CLARIFICATION

Where the term "Consultant" appears in the following "Nondiscrimination Clauses", the term "Consultant" is understood to include all parties to contracts or agreements with the Secretary of Transportation of the State of Kansas.

Nondiscrimination Clauses

During the performance of this contract, the Consultant, or the Consultant's assignees and successors in interest (hereinafter referred to as the "Consultant"), agrees as follows:

- 1) Compliance with regulations: The Consultant will comply with the regulations of the U.S. Department of Transportation relating to nondiscrimination in its federally-assisted programs and codified at Title 49, Code of Federal Regulations, Parts 21, 23 and 27, (hereinafter referred to as the "Regulations"). The Regulations are herein incorporated by reference and made a part of this contract.
- 2) Nondiscrimination: The Consultant, with regard to the work performed by the Consultant after award and prior to the completion of the contract work, will not discriminate on the grounds of race, religion, color, gender, age, disability, national origin or minority populations and low income populations in the selection and retention of subcontractors, including in the procurements of materials and leases of equipment. The Consultant will not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices when the contract covers a program set forth in Appendix B of the Regulations.
- 3) Solicitations for Subcontractors, including Procurements of Material and Equipment: In all solicitations, either competitive bidding or negotiation made by the Consultant for work to be performed under a subcontract including procurements of materials and equipment, each potential subcontractor or supplier shall be notified by the Consultant of the Consultant's obligation under this contract and the Regulations relative to nondiscrimination on the grounds of race, religion, color, gender, age, disability, national origin or minority populations and low income populations.

- 4) **Information and Reports:** The Consultant will provide all information and reports required by the Regulations, or orders and instructions issued pursuant thereto, and the Secretary of the Transportation of the State of Kansas will be permitted access to the Consultant's books, records, accounts, other sources of information, and facilities as may be determined by the Secretary of Transportation of the State of Kansas to be pertinent to ascertain compliance with such Regulations, orders and instructions. Where any information required of a Consultant is in the exclusive possession of another who fails or refuses to furnish this information, the Consultant shall so certify to the Secretary of Transportation of the State of Kansas and shall set forth what efforts it has made to obtain the information.
- 5) **Employment:** The Consultant will not discriminate against any employee or applicant for employment because of race, religion, color, gender, age, disability, or national origin.
- 6) **Sanctions for Noncompliance:** In the event of the Consultant's noncompliance with the nondiscrimination provisions of this contract, the Secretary of Transportation of the State of Kansas shall impose such contract sanctions as the Secretary of Transportation of the State of Kansas may determine to be appropriate, including, but not limited to,
 - (a) withholding of payments to the Consultant under the contract until the Consultant complies, and/or
 - (b) cancellation, termination or suspension of the contract, in whole or in part.
- 7) **Disadvantaged Business Obligation**
 - (a) Disadvantaged Business as defined in the Regulations shall have a level playing field to compete for contracts financed in whole or in part with federal funds under this contract.
 - (b) All necessary and reasonable steps shall be taken in accordance with the Regulations to ensure that Disadvantaged Businesses have equal opportunity to compete for and perform contracts. No person(s) shall be discriminated against on the basis of race, color, gender, or national origin in the award and performance of federally-assisted contracts.
 - (c) The Consultant, sub recipient or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The Consultant shall carry out applicable requirements of 49 C.F.R. Part 26 in the award and administration of Federally-assisted contracts. Failure by the Consultant to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy, as the recipient deems appropriate.
- 8) **Executive Order 12898**
 - (a) To the extent permitted by existing law, and whenever practical and appropriate, all necessary and reasonable steps shall be taken in accordance with Executive Order 12898 to collect, maintain, and analyze information on the race, color, national origin and income level of persons affected by programs, policies and activities of the Secretary of Transportation of the State of Kansas and use such information in complying with Executive Order 12898.
- 9) **Incorporation of Provisions:** The Consultant will include the provisions of paragraphs (1) through (8) in every subcontract, including procurements of materials and equipment, unless exempt by the Regulations, order, or instructions issued pursuant thereto. The Consultant will take such action with respect to any subcontract or procurement as the Secretary of Transportation of the State of Kansas may direct as a means of enforcing such provisions including sanctions for noncompliance: PROVIDED, however, that, in the event a Consultant becomes involved in, or is threatened with, litigation with a subcontractor or supplier as a result of such direction, the Consultant may request the State to enter into such litigation to protect the interests of the State.

CONTRACTUAL PROVISIONS ATTACHMENT

Important: This form contains mandatory contract provisions and must be attached to or incorporated in all copies of any contractual agreement. If it is attached to the vendor/contractor's standard contract form, then that form must be altered to contain the following provision:

"The Provisions found in Contractual Provisions Attachment (Form DA-146a, Rev. 06-12), which is attached hereto, are hereby incorporated in this contract and made a part thereof."

The parties agree that the following provisions are hereby incorporated into the contract to which it is attached and made a part thereof, said contract being the _____ day of _____, 20_____.

- 1. Terms Herein Controlling Provisions:** It is expressly agreed that the terms of each and every provision in this attachment shall prevail and control over the terms of any other conflicting provision in any other document relating to and a part of the contract in which this attachment is incorporated. Any terms that conflict or could be interpreted to conflict with this attachment are nullified.
- 2. Kansas Law and Venue:** This contract shall be subject to, governed by, and construed according to the laws of the State of Kansas, and jurisdiction and venue of any suit in connection with this contract shall reside only in courts located in the State of Kansas.
- 3. Termination Due To Lack Of Funding Appropriation:** If, in the judgment of the Director of Accounts and Reports, Department of Administration, sufficient funds are not appropriated to continue the function performed in this agreement and for the payment of the charges hereunder, State may terminate this agreement at the end of its current fiscal year. State agrees to give written notice of termination to contractor at least 30 days prior to the end of its current fiscal year, and shall give such notice for a greater period prior to the end of such fiscal year as may be provided in this contract, except that such notice shall not be required prior to 90 days before the end of such fiscal year. Contractor shall have the right, at the end of such fiscal year, to take possession of any equipment provided State under the contract. State will pay to the contractor all regular contractual payments incurred through the end of such fiscal year, plus contractual charges incidental to the return of any such equipment. Upon termination of the agreement by State, title to any such equipment shall revert to contractor at the end of the State's current fiscal year. The termination of the contract pursuant to this paragraph shall not cause any penalty to be charged to the agency or the contractor.
- 4. Disclaimer Of Liability:** No provision of this contract will be given effect that attempts to require the State of Kansas or its agencies to defend, hold harmless, or indemnify any contractor or third party for any acts or omissions. The liability of the State of Kansas is defined under the Kansas Tort Claims Act (K.S.A. 75-6101 et seq.).
- 5. Anti-Discrimination Clause:** The contractor agrees: (a) to comply with the Kansas Act Against Discrimination (K.S.A. 44-1001 et seq.) and the Kansas Age Discrimination in Employment Act (K.S.A. 44-1111 et seq.) and the applicable provisions of the Americans With Disabilities Act (42 U.S.C. 12101 et seq.) (ADA) and to not discriminate against any person because of race, religion, color, sex, disability, national origin or ancestry, or age in the admission or access to, or treatment or employment in, its programs or activities; (b) to include in all solicitations or advertisements for employees, the phrase "equal opportunity employer"; (c) to comply with the reporting requirements set out at K.S.A. 44-1031 and K.S.A. 44-1116; (d) to include those provisions in every subcontract or purchase order so that they are binding upon such subcontractor or vendor; (e) that a failure to comply with the reporting requirements of (c) above or if the contractor is found guilty of any violation of such acts by the Kansas Human Rights Commission, such violation shall constitute a breach of contract and the contract may be cancelled, terminated or suspended, in whole or in part, by the contracting state agency or the Kansas Department of Administration; (f) if it is determined that the contractor has violated applicable provisions of ADA, such violation shall constitute a breach of contract and the contract may be cancelled, terminated or suspended, in whole or in part, by the contracting state agency or the Kansas Department of Administration.

Contractor agrees to comply with all applicable state and federal anti-discrimination laws.

The provisions of this paragraph number 5 (with the exception of those provisions relating to the ADA) are not applicable to a contractor who employs fewer than four employees during the term of such contract or whose contracts with the contracting State agency cumulatively total \$5,000 or less during the fiscal year of such agency.

- 6. Acceptance Of Contract:** This contract shall not be considered accepted, approved or otherwise effective until the statutorily required approvals and certifications have been given.
- 7. Arbitration, Damages, Warranties:** Notwithstanding any language to the contrary, no interpretation of this contract shall find that the State or its agencies have agreed to binding arbitration, or the payment of damages or penalties. Further, the State of Kansas and its agencies do not agree to pay attorney fees, costs, or late payment charges beyond those available under the Kansas Prompt Payment Act (K.S.A. 75-6403), and no provision will be given effect that attempts to exclude, modify, disclaim or otherwise attempt to limit any damages available to the State of Kansas or its agencies at law, including but not limited to the implied warranties of merchantability and fitness for a particular purpose.
- 8. Representative's Authority To Contract:** By signing this contract, the representative of the contractor thereby represents that such person is duly authorized by the contractor to execute this contract on behalf of the contractor and that the contractor agrees to be bound by the provisions thereof.
- 9. Responsibility For Taxes:** The State of Kansas and its agencies shall not be responsible for, nor indemnify a contractor for, any federal, state or local taxes which may be imposed or levied upon the subject matter of this contract.
- 10. Insurance:** The State of Kansas and its agencies shall not be required to purchase any insurance against loss or damage to property or any other subject matter relating to this contract, nor shall this contract require them to establish a "self-insurance" fund to protect against any such loss or damage. Subject to the provisions of the Kansas Tort Claims Act (K.S.A. 75-6101 et seq.), the contractor shall bear the risk of any loss or damage to any property in which the contractor holds title.
- 11. Information:** No provision of this contract shall be construed as limiting the Legislative Division of Post Audit from having access to information pursuant to K.S.A. 46-1101 et seq.
- 12. The Eleventh Amendment:** "The Eleventh Amendment is an inherent and incumbent protection with the State of Kansas and need not be reserved, but prudence requires the State to reiterate that nothing related to this contract shall be deemed a waiver of the Eleventh Amendment."
- 13. Campaign Contributions / Lobbying:** Funds provided through a grant award or contract shall not be given or received in exchange for the making of a campaign contribution. No part of the funds provided through this contract shall be used to influence or attempt to influence an officer or employee of any State of Kansas agency or a member of the Legislature regarding any pending legislation or the awarding, extension, continuation, renewal, amendment or modification of any government contract, grant, loan, or cooperative agreement.

RESOLUTION NO. 091415-2

A RESOLUTION ACCEPTING THE FINANCIAL STATEMENT FOR YEAR-ENDING DECEMBER 31, 2014, AS PREPARED FOR THE CITY OF ABILENE, KANSAS, BY POTTBERG, GASSMAN, AND HOFFMAN, CHARTERED

WHEREAS, the City of Abilene approved, with the adoption of Resolution No. 020915-3, a Professional Services Agreement with Pottberg, Gassman, and Hoffman, Chartered for the purposes of providing an audit of the financial statements for year-ending December 31, 2014.

WHEREAS, Pottberg, Gassman, and Hoffman, Chartered has presented the audited financial statements for year-ending December 31, 2014 to the City Commission.

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

SECTION ONE. Acceptance of Financial Statements. That the Financial Statements and supplemental documents for year-ending December 31, 2014 are hereby accepted as attached hereto as **Exhibit A.**

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

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

PASSED AND APPROVED by the Governing Body of the City of Abilene, Kansas this 14th day of September, 2015.

CITY OF ABILENE, KANSAS

By: _____
Dennis P. Weishaar, Mayor

ATTEST:

Penny Soukup, CMC
City Clerk

EXHIBIT A

**Financial Statements
for
Year-Ending December 31, 2014**

**As Audited By
Pottberg, Gassman, and Hoffman, Chartered**

September 14, 2015

CITY OF ABILENE, KANSAS
FINANCIAL STATEMENT
WITH INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014

CITY OF ABILENE, KANSAS

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Certified Public Accountants

Pottberg, Gassman & Hoffman, Chtd.

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INDEPENDENT AUDITORS' REPORT

To the Mayor and City Commission
City of Abilene
Abilene, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Abilene, Kansas, a Municipal Financial Reporting Entity (City), as of and for the year ended December 31, 2014 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for adverse Opinion on U.S. Generally Accepted Accounting Principles

As described more fully in Note 1 of the financial statement, the financial statement is prepared by the City to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

MEMBERS
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Certified Public Accountants

Kansas Society of Certified
Public Accountants



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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2014, or changes in financial position and cash flows thereof for the year then ended.

Basis for Qualified Opinion

The *Net Pension Liability* disclosure in footnote 4 was obtained from the Kansas Public Employees Retirement System (KPERS) June 30, 2014 and 2013 audit report. We did not perform any audit procedures on the net pension liability for KPERS nor the City's proportionate share of the net pension liability for both KPERS and KP&F. Consequently, we were unable to determine whether any adjustments to those amounts were necessary.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2014, and aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Regulatory-Required 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 or 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 analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2013 Actual column presented in the individual fund schedules (Schedules 2 and Schedule 4 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2013 basic financial statement upon which we rendered an unqualified opinion on June 30, 2014. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://www.da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 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 2013 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 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

Pottberg, Gassman & Hoffman, Chartered

Pottberg, Gassman & Hoffman, Chartered
Abilene, Kansas
September 4, 2015

CITY OF ABILENE, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Canceled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Governmental Type Funds:							
General Fund	\$ 1,492,286	500	3,856,548	4,064,730	1,284,604	49,233	1,333,837
Special Purpose Funds:							
Airport Fund	71,915	-	171,475	33,071	210,319	1,097	211,416
Fire Apparatus	14,865	-	78,452	50,923	42,394	-	42,394
Special Park and Recreation	46,821	-	22,769	19,069	50,521	800	51,321
Special Alcohol and Drug Library	50,037	-	12,730	7,500	55,267	-	55,267
Tourism and Convention	40,955	-	350,940	350,940	-	-	-
Special Street	118,513	4,061	219,787	225,494	35,248	2,064	37,312
Recreation Commission	144,963	-	174,855	328,966	(31,537)	174,857	143,320
Capital Improvement	480,919	-	415,802	391,539	169,226	3,934	173,160
Equipment Reserve	147,859	-	3,546	-	484,465	-	484,465
Community Center	153,847	-	176,198	160,478	163,579	61,911	225,490
Library / Pool Renovation	281,818	-	44	-	153,891	-	153,891
Sales Tax Street Fund	189,715	-	458,610	442,625	297,803	-	297,803
Bond and Interest Fund:							
Bond and Interest	101,218	-	652,291	794,764	(41,255)	-	(41,255)
Capital Projects Funds:							
Dawson Cottage Division	35,419	-	9	3,772	31,656	-	31,656

The notes to the financial statement are an integral part of this statement.

CITY OF ABILENE, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds:							
Water Utility	103,753	155	1,592,927	1,399,556	297,279	69,430	366,709
Sewer Utility	1,300,462	-	1,398,409	1,358,593	1,340,278	28,919	1,369,197
Equipment Reserve - Water	163,971	-	46	1,481	162,536	-	162,536
Equipment Reserve - Sewer	630,781	-	179	-	630,960	-	630,960
Recycling Fund	284,188	-	81,626	116,345	249,469	6,959	256,428
Storm Drain	292,266	-	69,760	1,187	360,839	29	360,868
Related Municipal Entities:							
Public Building Commission	4,456,384	-	878,890	4,949,670	385,604	-	385,604
Total Reporting Entity (Excluding Agency Funds)	10,602,955	4,716	10,943,521	15,071,345	6,479,847	399,233	6,879,080
Composition of Cash:							
Checking Account							\$ 2,182,459
Money Market							352,522
Petty Cash							800
Certificates of Deposit							3,967,708
Total Related Municipal Entities							385,604
Total Cash							6,889,093
Agency Funds Per Schedule 3							(10,013)
Total Reporting Entity (Excluding Agency Funds)							\$ 6,879,080

The notes to the financial statement are an integral part of this statement.

CITY OF ABILENE, KANSAS
NOTES TO THE FINANCIAL STATEMENT
DECEMBER, 31 2014

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A. **General Statement**

The City of Abilene, Kansas (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 more significant accounting policies of the City are described below.

B. **Municipal Financial Reporting Entity**

The City of Abilene, Kansas is a municipal corporation governed by an elected five-member Commissioner-Manager form of government. The regulatory financial statement presents the City of Abilene, Kansas (the Municipality), 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.

C. **Regulatory Basis Fund Types**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific regulations, restrictions, or limitations. Certain funds contain restricted cash because their use is limited by debt covenants, statutory requirements, grant requirements or are held in a fiduciary or agency capacity.

The following types of funds comprise the financial activities of the City for the year of 2014:

General Fund – is the chief operating fund of the City. This Fund is used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – are used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds – are 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 – are used to account for debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

CITY OF ABILENE, KANSAS
NOTES TO THE FINANCIAL STATEMENT
DECEMBER, 31 2014

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

C. **Fund Accounting (Continued)**

Business Funds – funds financed in whole or in part by fees charged to users of the goods or services (i.e., enterprise and internal service fund, etc.).

Agency Funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, municipal court fund).

D. **Basis of Accounting**

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. 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 a 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 receipts 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.

E. **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:

- Preparation of the budget for the succeeding calendar year on or before August 1st.
- Publication in the local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

CITY OF ABILENE, KANSAS
 NOTES TO THE FINANCIAL STATEMENT
 DECEMBER, 31 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgetary Information (continued)

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 schedules 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, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds and trust funds.

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

2. DEPOSITS AND INVESTMENTS

As of December 31, 2014, the City had the following investment:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investments Maturities (in Years)</u>	<u>Rating</u>
Money Market Treasury	\$385,604	NA (weighted average maturity 49 days)	S&P AAAm

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

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

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. As of December 31, 2014, the City's allocation of investments is 100% Money Market Treasury Notes.

CITY OF ABILENE, KANSAS
NOTES TO THE FINANCIAL STATEMENT
DECEMBER, 31 2014

2. DEPOSITS AND INVESTMENTS (CONTINUED)

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 required coverage is 50%. The City has no designated 'peak periods.' All deposits were legally secured at December 31, 2014.

At December 31, 2014 the carrying amount of the City's deposits, including certificates of deposit, was \$6,879,080 and the bank balance was \$6,621,455. Of the bank balance, \$750,000 was covered by federal depository insurance and \$5,871,455 was collateralized with securities held by the pledging financial institution's agents in the City's name. The bank balance at three banks exceeded federal depository insurance corporation (FDIC) limits. The balance in excess of FDIC limits at each bank was more than 5% of total bank balances which results in a concentration of credit risk per GASBS 40, paragraph 11.

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. The money market fund shares are not guaranteed by the U.S. government and are subject to risk even though they contain 53.35% U.S. Treasury securities, 0.06% Fannie Mae securities, and 45.92% repurchase agreements collateralized by U.S. Treasury securities and 0.67% from other issuers.

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the adopted budget of expenditures of such fund. For the year ended December 31, 2014, the Sales Tax Street fund was in violation of this statute.

K.S.A. 10-1113 requires that expenditures be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of available monies in that fund. For the year ended December 31, 2014, the ending unencumbered cash balance was below zero for the Special Street and Bond and Interest funds. The violation in the Special Street fund was due to year-end payables for the 2014 KLINK project. The City had an agreement with the Kansas Department of Transportation (KDOT) for reimbursement of 75% of these project costs up to \$200,000. In March 2015 the KDOT reimbursed the City \$116,892.

K.S.A. 12-1608 states that second class cities are required to publish quarterly published financial statements showing, by fund, beginning and ending balances, receipts, and expenditures along with obligation / liability information. The City failed to publish the financial statement for the period ending September 30, 2014.

4. DEFINED BENEFIT PENSION PLAN

Plan Description. The City participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas Law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

CITY OF ABILENE, KANSAS
 NOTES TO THE FINANCIAL STATEMENT
 DECEMBER, 31 2014

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Funding Policy. K.S.A. 74-4919 and K.S.A. 79-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary for periods prior to July 1, 2013 and 7.15% for periods on or after July 1, 2013. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Net Pension Liability. The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the Municipality's proportionate share of the net pension liability is \$97,987 for KPERS and \$134,607 for KP&F as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

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 to retirees with 10 or more years of service and each retiree is responsible for the balance. During the year ended December 31, 2014, two retirees participated in this plan and the City paid \$4,942. Any 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.

6. CAPITAL PROJECTS

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

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Hospital Reconstruction	\$ 22,870,806	\$ 16,190,730
Airport Whitetopping & Lighting	\$ 2,750,000	\$ -

7. INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Equipment Reserve	K.S.A 12-1,117	\$ 164,000

CITY OF ABILENE, KANSAS
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2014

8. LONG TERM DEBT

Changes in long-term liabilities for the City of Abilene, Kansas, for the year ended December 31, 2014, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	2014 Interest Paid
General Obligation Bonds:										
2008 Series B	Var - 4.0%	6/1/2008	3,700,000	6/1/2018	2,100,000	-	370,000	(370,000)	1,730,000	72,625
2009 Series	Var - 4.3%	7/23/2009	1,780,000	9/1/2029	1,500,000	-	80,000	(80,000)	1,420,000	55,848
2010 Series A	Var - 4.6%	4/28/2010	4,055,000	9/1/2030	3,655,000	-	155,000	(155,000)	3,500,000	149,484
2011 Series	Var - 3.0%	3/25/2011	2,200,000	9/1/2021	1,815,000	-	210,000	(210,000)	1,605,000	42,002
2013 Series	Var - 1.9%	2/27/2013	1,570,000	9/1/2023	1,425,000	-	275,000	(275,000)	1,150,000	15,641
Total General Obligation Bonds					10,485,000	-	1,090,000	(1,090,000)	9,405,000	335,380
Revenue Bonds:										
Public Building Commission Bond										
Issue - Series 2011	Var - 4.3%	12/09/11	7,760,000	12/01/28	7,655,000	-	110,000	(110,000)	7,545,000	276,325
Issue - Series 2012	Var - 5.025%	01/05/12	10,000,000	12/01/35	10,000,000	-	-	-	10,000,000	490,039
Total Revenue Bonds					17,655,000	-	110,000	(110,000)	17,545,000	766,364
Revolving Loans:										
KDHE Waste Water Treatment Plant										
Total Revolving Loans	2.58%	09/01/06	6,620,417	09/01/28	6,647,434	-	383,400	(383,400)	6,264,034	152,666
Temporary Notes:										
Dawson Cottage Addition										
Total Temporary Notes	0.90%	07/18/13	380,000	09/01/15	380,000	-	-	-	380,000	3,772
Lease Purchase:										
Meter Reader System										
Meter Reader System	3.50%	06/20/04	1,160,433	05/20/14	133,665	-	133,665	(133,665)	-	4,452
Street Sweeper										
Street Sweeper	3.89%	12/12/11	122,889	09/01/17	84,064	-	19,829	(19,829)	64,235	3,270
Total Lease Purchase					217,729	-	153,494	(153,494)	64,235	7,722
Total Contractual Indebtedness					35,395,163	-	1,736,894	(1,736,894)	33,658,269	1,265,904

CITY OF ABILENE, KANSAS
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2014

8. **LONG TERM DEBT (CONTINUED)**

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

	Year							Total		
	2015	2016	2017	2018	2019	2020-2024	2025-2029		2030-2034	2035-2036
Principal										
General Obligation Bonds:										
2008 Series B	395,000	420,000	445,000	470,000	-	-	-	-	-	1,730,000
2009 Series	80,000	80,000	85,000	90,000	95,000	530,000	480,000	-	-	1,420,000
2010 Series A	160,000	165,000	175,000	180,000	190,000	1,050,000	1,285,000	295,000	-	3,500,000
2011 Series	210,000	215,000	220,000	230,000	235,000	495,000	-	-	-	1,605,000
2013 Series	265,000	210,000	215,000	180,000	90,000	190,000	-	-	-	1,150,000
Total General Obligation Bonds	1,110,000	1,090,000	1,140,000	1,150,000	610,000	2,265,000	1,745,000	295,000	-	9,405,000
Revenue Bonds:										
Public Building Commission Bond										
Issue - Series 2011	105,000	110,000	115,000	115,000	115,000	3,075,000	3,910,000	-	-	7,545,000
Issue - Series 2012	105,000	110,000	115,000	115,000	115,000	3,075,000	1,590,000	6,835,000	1,575,000	10,000,000
Total Revolving Loans	393,355	403,569	414,049	424,800	435,830	2,354,900	1,837,531	-	-	6,264,034
Total Revolving Loans	393,355	403,569	414,049	424,800	435,830	2,354,900	1,837,531	-	-	6,264,034
Temporary Notes:										
Dawson Cottage Addition	380,000	-	-	-	-	-	-	-	-	380,000
Total Temporary Notes	380,000	-	-	-	-	-	-	-	-	380,000
Lease Purchase:										
Street Sweeper	20,600	21,401	22,234	-	-	-	-	-	-	64,235
Total Lease Purchase	20,600	21,401	22,234	-	-	-	-	-	-	64,235
Total Principal	\$ 2,008,955	\$ 1,624,970	\$ 1,691,283	\$ 1,689,800	\$ 1,160,830	\$ 7,694,900	\$ 9,082,531	\$ 7,130,000	\$ 1,575,000	\$ 33,658,269

CITY OF ABILENE, KANSAS
 NOTES TO THE FINANCIAL STATEMENT
 DECEMBER 31, 2014

8. **LONG TERM DEBT (CONTINUED)**
 Current maturities of long-term debt and interest through maturity are as follows:

	Year										Total	
	2015	2016	2017	2018	2019	2020-2024	2025-2029	2030-2034	2035-2036			
Interest												
General Obligation Bonds:												
2008 Series B	59,225	44,135	27,477	9,400								140,237
2009 Series	53,248	51,168	48,848	46,213	43,243	161,594	60,676					464,990
2010 Series A	144,814	140,014	133,414	128,414	119,214	477,193	245,588	13,570				1,400,221
2011 Series	38,118	34,232	30,255	25,635	20,230	21,737						170,207
2013 Series	12,890	10,240	8,140	5,890	4,190	8,502						49,952
Total General Obligation Bonds	308,295	279,789	248,134	213,652	186,877	669,026	306,264	13,570				2,225,607
Revenue Bonds:												
Public Building Commission Bond												
Issue - Series 2011	275,115	273,645	271,830	269,645	268,440	1,205,270	387,945					2,951,890
Issue - Series 2012	490,039	490,039	490,039	490,039	490,039	2,450,194	2,432,394	1,450,280			79,143	8,862,206
Total Revolving Loans	765,154	763,684	761,869	759,684	758,479	3,655,464	2,820,339	1,450,280			79,143	11,814,096
Revolving Loans:												
KDHE Waste Water Treatment Plant	143,675	134,451	124,987	115,278	105,316	367,863	86,726					1,078,296
Total Revolving Loans	143,675	134,451	124,987	115,278	105,316	367,863	86,726					1,078,296
Temporary Notes:												
Dawson Cottage Addition	3,420											3,420
Total Temporary Notes	3,420											3,420
Lease Purchase:												
Street Sweeper	2,499	1,697	865									5,061
Total Lease Purchase	2,499	1,697	865									5,061
Total Interest	1,223,043	1,179,621	1,135,855	1,088,614	1,050,672	4,692,353	3,213,329	1,463,850	79,143			15,126,480
Total Principal and Interest Payments	\$ 3,231,998	\$ 2,804,591	\$ 2,827,138	\$ 2,778,414	\$ 2,211,502	\$ 12,387,253	\$ 12,295,860	\$ 8,593,850	\$ 1,654,143			\$ 48,784,749

CITY OF ABILENE, KANSAS
 NOTES TO THE FINANCIAL STATEMENT
 DECEMBER, 31 2014

9. COMMITMENTS AND CONTINGENCIES

Risk Management

The City of Abilene, Kansas 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. To insure against risk of these types of losses, the City has purchased commercial insurance coverage. Settled claims resulting from these risks have not exceeded commercial coverage in the past three fiscal years.

10. LITIGATION

The City knows of no actual or possible litigation, claims, or assessments whose effects should be considered in the preparation of the financial statement as of December 31, 2014.

11. SELF-INSURANCE PROGRAM

In 2010, the City implemented a partially funded self-insurance plan for its employees' health care costs through Kaw Valley Insurance. The City is liable for losses on claims up to \$30,000 per insured and \$515,609 in total for the year. The plan has fixed costs of \$183,708. 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, 2014. Changes in claims liability for 2014 and 2013 were as follows:

	2014	2013
Beginning Balance	\$ 89,760	\$ 25,485
Additions	531,975	619,975
Payments	538,239	555,700
Ending Balance	\$ 83,496	\$ 89,760

12. COMPENSATED ABSENCES

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

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

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

The dollar amount of accrued vacation at December 31, 2014 was \$120,211.

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, 2014 was \$27,776.

CITY OF ABILENE, KANSAS
NOTES TO THE FINANCIAL STATEMENT
DECEMBER, 31 2014

13. ABILENE RECREATION COMMISSION

The Abilene Recreation Commission amended its inter-local agreement with the City of Abilene, effective December 19, 2007. Under this agreement, the City of Abilene 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 of Abilene.

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 23 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.

14. SUBSEQUENT EVENTS

In July 2015 the City authorized the sale and delivery of general obligation bonds series 2015-A in the principal amount of \$245,000 to finance certain capital improvements in the City and general obligation refunding bonds series 2015-B, in the principal amount of \$1,365,000 to redeem certain outstanding general obligation bonds of the City.

The City's management has evaluated subsequent events through September 4, 2015, the date the financial statement was available to be issued.

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

CITY OF ABILENE, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
Governmental Type Fund:					
General Fund	\$ 5,167,611	-	5,167,611	4,064,730	(1,102,881)
Special Purpose Funds:					
Airport Fund	2,291,554	-	2,291,554	33,071	(2,258,483)
Fire Apparatus	85,288	-	85,288	50,923	(34,365)
Special Park and Recreation	19,200	-	19,200	19,069	(131)
Special Alcohol and Drug Library	18,000	-	18,000	7,500	(10,500)
Tourism and Convention	358,125	-	358,125	350,940	(7,185)
Special Street	241,892	-	241,892	225,494	(16,398)
Recreation Commission	1,410,184	-	1,410,184	328,966	(1,081,218)
Capital Improvement	527,191	-	527,191	391,539	(135,652)
Equipment Reserve	164,000	-	164,000	160,478	(3,522)
Community Center	5,000	-	5,000	-	(5,000)
Library / Pool Renovation	442,625	-	442,625	442,625	-
Sales Tax Street Fund	280,000	-	280,000	370,642	90,642
Bond and Interest Fund:					
Bond and Interest	795,164	-	795,164	794,764	(400)
Business Funds:					
Water Utility	1,544,049.0	-	1,544,049	1,399,556	(144,493)
Sewer Utility	1,603,444	-	1,603,444	1,358,593	(244,851)
Equipment Reserve - Water	80,000	-	80,000	1,481	(78,519)
Equipment Reserve - Sewer	-	-	-	-	-
Recycling Fund	124,556	-	124,556	116,345	(8,211)
Storm Drain	81,525	-	81,525	1,187	(80,338)

CITY OF ABILENE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	<u>2013</u>	<u>2014</u>		<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
<u>GENERAL FUND</u>				<u>(Under)</u>
<u>Receipts:</u>				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 1,200,284	1,246,385	1,290,135	(43,750)
Delinquent Tax	29,123	24,577	10,000	14,577
Motor Vehicle Tax	145,286	141,515	154,190	(12,675)
Intergovernmental Revenue				
Local Sales Tax	1,242,239	1,263,712	1,200,000	63,712
Franchise Tax	704,957	746,655	622,000	124,655
KLINK - Highway Maintenance	30,729	30,750	30,500	250
Liquor Control Tax	17,813	12,716	15,780	(3,064)
Federal/State/County Aid	63,764	-	-	-
Licenses and Fees				
Licenses and Permits	44,878	53,789	26,600	27,189
Fines and Penalties	148,736	141,679	163,300	(21,621)
Charges for Services	25,193	24,827	20,600	4,227
Use of Money and Property				
Interest Income	9,328	7,019	18,000	(10,981)
Rent	3,870	11,355	3,960	7,395
Other Receipts				
Grants	44,571	53,005	56,000	(2,995)
Contributions	150	1,650	-	1,650
Reimbursed Expenditures	58,691	43,003	10,401	32,602
Insurance Proceeds	4,500	25,839	-	25,839
Miscellaneous	24,060	28,072	20,778	7,294
Transfers from	164,225	-	157,200	(157,200)
Total Receipts	<u>3,962,397</u>	<u>3,856,548</u>	<u>3,799,444</u>	<u>57,104</u>

CITY OF ABILENE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

GENERAL FUND	2013	2014		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Departmental Expenditures				
Administrative				
Salaries and Benefits	232,732	223,427	252,992	(29,565)
Contractual Services	7,233	7,781	9,900	(2,119)
Services and Supplies	152,749	190,263	137,050	53,213
Capital Outlay	78,915	13,415	1,000	12,415
Other	-	-	1,000,000	(1,000,000)
Total	<u>471,629</u>	<u>434,886</u>	<u>1,400,942</u>	<u>(966,056)</u>
Police				
Salaries and Benefits	970,089	974,268	1,087,730	(113,462)
Services and Supplies	135,499	135,341	157,700	(22,359)
Capital Outlay	9,533	5,097	10,600	(5,503)
Total	<u>1,115,121</u>	<u>1,114,706</u>	<u>1,256,030</u>	<u>(141,324)</u>
Fire				
Salaries and Benefits	566,101	587,358	629,648	(42,290)
Services and Supplies	68,334	78,059	81,575	(3,516)
Capital Outlay	12,968	16,399	18,700	(2,301)
Total	<u>647,403</u>	<u>681,816</u>	<u>729,923</u>	<u>(48,107)</u>
Streets and Alley				
Salaries and Benefits	310,540	314,980	305,931	9,049
Services and Supplies	302,848	354,852	294,625	60,227
Capital Outlay	484,848	51,189	25,626	25,563
Total	<u>1,098,236</u>	<u>721,021</u>	<u>626,182</u>	<u>94,839</u>
Bindweed and Flood Maintenance				
Salaries and Benefits	57,629	61,644	84,604	(22,960)
Services and Supplies	36,845	40,706	40,250	456
Total	<u>94,474</u>	<u>102,350</u>	<u>124,854</u>	<u>(22,504)</u>
Parks and Recreation				
Salaries and Benefits	165,418	167,870	180,355	(12,485)
Services and Supplies	72,865	80,430	74,600	5,830
Capital Outlay	10,155	5,015	6,000	(985)
Total	<u>248,438</u>	<u>253,315</u>	<u>260,955</u>	<u>(7,640)</u>
Pool				
Services and Supplies	10,782	22,935	21,250	1,685
Total	<u>10,782</u>	<u>22,935</u>	<u>21,250</u>	<u>1,685</u>

CITY OF ABILENE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	<u>2013</u>	<u>2014</u>	Variance -
<u>GENERAL FUND</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
			<u>Over</u>
			<u>(Under)</u>
Departmental Expenditures			
Community Development			
Salaries and Benefits	136,272	138,209	139,033
Services and Supplies	11,218	9,435	16,900
Capital Outlay	17,000	49,998	-
Total	<u>164,490</u>	<u>197,642</u>	<u>155,933</u>
Variance			(824)
Inspection			
Salaries and Benefits	56,329	47,175	70,031
Contractual Services	-	4,820	-
Services and Supplies	24,692	19,480	23,710
Total	<u>81,021</u>	<u>71,475</u>	<u>93,741</u>
Variance			(22,856)
Municipal Court			
Salaries and Benefits	80,333	81,296	82,698
Contractual Services	6,383	3,527	4,000
Services and Supplies	49,563	56,593	67,725
Total	<u>136,279</u>	<u>141,416</u>	<u>154,423</u>
Variance			(1,402)
Senior Center and Transportation			
Salaries and Benefits	63,508	64,940	64,708
Contractual Services	7,800	7,200	7,200
Services and Supplies	37,869	40,593	41,700
Capital Outlay	-	10,727	10,000
Total	<u>109,177</u>	<u>123,460</u>	<u>123,608</u>
Variance			232
Civic Center			
Services and Supplies	31,388	31,088	29,770
Capital Outlay	5,568	4,620	1,000
Total	<u>36,956</u>	<u>35,708</u>	<u>30,770</u>
Variance			1,318
Other Expenditures			
Transfers to	48,126	164,000	189,000
Total	<u>48,126</u>	<u>164,000</u>	<u>189,000</u>
Variance			(25,000)
Total Expenditures	<u>4,262,132</u>	<u>4,064,730</u>	<u>5,167,611</u>
Variance			<u>(1,102,881)</u>
Receipts Over (Under) Expenditures	(299,735)	(208,182)	
Unencumbered Cash, January 1	1,783,171	1,492,286	
Prior Year Cancelled Encumbrances	8,850	500	
Unencumbered Cash, December 31	<u>\$ 1,492,286</u>	<u>1,284,604</u>	

CITY OF ABILENE, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>AIRPORT</u>				
Receipts:				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 109,291	57,929	60,000	(2,071)
Delinquent Tax	1,500	2,023	500	1,523
Motor Vehicle Tax	11,781	13,371	14,078	(707)
Intergovernmental Revenue				
Federal Aviation Administration	42,362	-	-	-
Grants	123,339	83,352	2,064,340	(1,980,988)
Other Receipts				
Contract Payments	17,887	14,651	22,500	(7,849)
Reimbursed Expenses	3,924	-	-	-
Refunds Received	98	100	-	100
Interest Income	54	49	50	(1)
Total Receipts	<u>310,236</u>	<u>171,475</u>	<u>2,161,468</u>	<u>1,989,993</u>
Expenditures:				
Contractual Services	1,450	1,500	-	1,500
Services and Supplies	36,207	29,880	40,590	(10,710)
Capital Outlay	212,000	1,691	2,220,964	(2,219,273)
Other	-	-	30,000	(30,000)
Total Expenditures	<u>249,657</u>	<u>33,071</u>	<u>2,291,554</u>	<u>(2,258,483)</u>
Receipts Over (Under) Expenditures	60,579	138,404		
Unencumbered Cash, January 1	11,336	71,915		
Unencumbered Cash, December 31	<u>\$ 71,915</u>	<u>210,319</u>		

CITY OF ABILENE, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014	2014	Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>FIRE APPARATUS</u>				
Receipts:				
Ad Valorem Property Tax	\$ 28,737	49,287	51,023	(1,736)
Delinquent Tax	716	634	200	434
Motor Vehicle Tax	3,847	3,517	3,705	(188)
Interest Income	127	14	-	14
Bond Proceeds	445,000	-	-	-
Sale of Excess Equipment	-	25,000	-	25,000
Total Receipts	<u>478,427</u>	<u>78,452</u>	<u>54,928</u>	<u>23,524</u>
Expenditures:				
Capital Outlay	537,037	-	-	-
Principal Payment on Bond	-	45,000	-	45,000
Interest Payment on Bond	2,895	5,923	-	5,923
Capital Outlay	-	-	85,288	(85,288)
Total Expenditures	<u>539,932</u>	<u>50,923</u>	<u>85,288</u>	<u>(34,365)</u>
Receipts Over (Under) Expenditures	(61,505)	27,529		
Unencumbered Cash, January 1	76,370	14,865		
Unencumbered Cash, December 31	<u>\$ 14,865</u>	<u>42,394</u>		
 <u>SPECIAL PARK AND RECREATION</u>				
Receipts:				
Alcohol Tax	\$ 17,183	16,368	15,780	588
Interest Income	25	11	25	(14)
Sale of Property	-	5,485	-	5,485
Gifts and Donations	587	905	-	905
Total Receipts	<u>17,795</u>	<u>22,769</u>	<u>15,805</u>	<u>6,964</u>
Expenditures:				
Capital Outlay	19,139	19,069	19,200	(131)
Receipts Over (Under) Expenditures	(1,344)	3,700		
Unencumbered Cash, January 1	48,165	46,821		
Unencumbered Cash, December 31	<u>\$ 46,821</u>	<u>50,521</u>		

CITY OF ABILENE, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	<u>2013</u>	<u>2014</u>		<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<u>SPECIAL ALCOHOL AND DRUG</u>				
Receipts:				
Alcohol Tax	\$ 17,182	12,716	15,780	(3,064)
Interest Income	20	14	20	(6)
Total Receipts	<u>17,202</u>	<u>12,730</u>	<u>15,800</u>	<u>(3,070)</u>
Expenditures:				
Awards and Contributions	1,500	1,500	-	1,500
D.A.R.E. Activities	6,000	6,000	-	6,000
Services and Supplies	-	-	18,000	(18,000)
Total Expenditures	<u>7,500</u>	<u>7,500</u>	<u>18,000</u>	<u>(10,500)</u>
Receipts Over (Under) Expenditures	9,702	5,230		
Unencumbered Cash, January 1	40,335	50,037		
Unencumbered Cash, December 31	<u>\$ 50,037</u>	<u>55,267</u>		
 <u>LIBRARY</u>				
Receipts:				
Ad Valorem Property Tax	\$ 281,715	310,947	321,835	(10,888)
Delinquent Tax	6,171	5,804	-	5,804
Motor Vehicle Tax	34,905	34,189	36,290	(2,101)
Total Receipts	<u>322,791</u>	<u>350,940</u>	<u>358,125</u>	<u>(7,185)</u>
Expenditures:				
Appropriation to Library	<u>322,791</u>	<u>350,940</u>	<u>358,125</u>	<u>(7,185)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>-</u>		

CITY OF ABILENE, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	<u>2013</u>	<u>2014</u>	<u>2014</u>	Variance - Over (Under)
<u>TOURISM AND CONVENTION</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts:				
Transient Guest Tax	\$ 138,618	131,758	145,000	(13,242)
Charges for Services	26,615	24,042	15,000	9,042
Gifts and Donations	105	-	50	(50)
Interest Income	10	12	10	2
Reimbursed Expenses	40,641	29,514	52,000	(22,486)
Refunds Received	62	40	-	40
Miscellaneous Revenue	2,850	34,421	6,000	28,421
Transfer from General	25,000	-	25,000	(25,000)
Total Receipts	<u>233,901</u>	<u>219,787</u>	<u>243,060</u>	<u>(23,273)</u>
Expenditures:				
Salaries and Benefits	124,204	121,611	127,962	(6,351)
Services and Supplies	62,153	93,784	103,900	(10,116)
Capital Outlay	2,611	3,615	3,000	615
Trolley Expenses	7,581	6,484	7,030	(546)
Total Expenditures	<u>196,549</u>	<u>225,494</u>	<u>241,892</u>	<u>(16,398)</u>
Receipts Over (Under) Expenditures	37,352	(5,707)		
Unencumbered Cash, January 1	3,603	40,955		
Unencumbered Cash, December 31	<u>\$ 40,955</u>	<u>35,248</u>		
<u>SPECIAL STREET</u>				
Receipts:				
Fuel Tax	\$ 171,440	173,862	178,600	(4,738)
KDOT Funds	250,010	-	1,091,300	(1,091,300)
Interest Income	1,406	993	2,000	(1,007)
Reimbursed Expenses	-	-	36,384	(36,384)
Total Receipts	<u>422,856</u>	<u>174,855</u>	<u>1,308,284</u>	<u>(1,133,429)</u>
Expenditures:				
Services and Supplies	14,158	22,227	24,500	(2,273)
Capital Outlay	150,201	306,739	1,385,684	(1,078,945)
Total Expenditures	<u>164,359</u>	<u>328,966</u>	<u>1,410,184</u>	<u>(1,081,218)</u>
Receipts Over (Under) Expenditures	258,497	(154,111)		
Unencumbered Cash, January 1	(139,984)	118,513		
Prior Year Cancelled Encumbrances	-	(4,061)		
Unencumbered Cash, December 31	<u>\$ 118,513</u>	<u>(39,659)</u>		

CITY OF ABILENE, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	<u>2013</u>	<u>2014</u>	<u>2014</u>	Variance - Over (Under)
<u>RECREATION COMMISSION</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts:				
Contract Payments	\$ 235,967	234,874	235,309	(435)
Fees	168,810	180,868	190,450	(9,582)
Interest Income	98	60	250	(190)
Grants	5,165	-	2,500	(2,500)
Total Receipts	<u>410,040</u>	<u>415,802</u>	<u>428,509</u>	<u>(12,707)</u>
Expenditures:				
Administration				
Salaries and Benefits	181,914	160,225	187,128	(26,903)
Contractual Services	3,025	3,100	3,200	(100)
Services and Supplies	26,814	26,395	34,000	(7,605)
Capital Outlay	-	429	7,000	(6,571)
Aquatics				
Salaries and Benefits	61,909	61,750	71,417	(9,667)
Services and Supplies	17,066	12,546	24,750	(12,204)
Athletics				
Salaries and Benefits	17,204	16,249	19,930	(3,681)
Services and Supplies	45,215	50,539	48,200	2,339
Capital Outlay	3,200	-	3,500	(3,500)
Community Education				
Salaries and Benefits	4,679	2,616	6,643	(4,027)
Services and Supplies	8,522	2,636	4,425	(1,789)
Community Center				
Salaries and Benefits	7,443	6,201	11,072	(4,871)
Contractual Services	-	-	1,000	(1,000)
Services and Supplies	46,966	45,748	50,000	(4,252)
Special Projects	2,528	3,105	54,926	(51,821)
Total Expenditures	<u>426,485</u>	<u>391,539</u>	<u>527,191</u>	<u>(135,652)</u>
Receipts Over (Under) Expenditures	(16,445)	24,263		
Unencumbered Cash, January 1	161,408	144,963		
Unencumbered Cash, December 31	<u>\$ 144,963</u>	<u>169,226</u>		

CITY OF ABILENE, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance - Over (Under)
	Actual	Actual	Budget	
<u>CAPITAL IMPROVEMENT</u>				
Receipts:				
Ad Valorem Property Tax	\$ 23,981	-	-	-
Delinquent Tax	597	484	-	484
Motor Vehicle Tax	3,204	2,925	3,087	(162)
Interest Income	229	137	500	(363)
Total Receipts	<u>28,011</u>	<u>3,546</u>	<u>3,587</u>	<u>(41)</u>
Expenditures:				
Special Projects	-	-	-	-
Receipts Over (Under) Expenditures	28,011	3,546		
Unencumbered Cash, January 1	<u>452,908</u>	<u>480,919</u>		
Unencumbered Cash, December 31	<u>\$ 480,919</u>	<u>484,465</u>		

CITY OF ABILENE, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	<u>2013</u>	<u>2014</u>		Variance - Over (Under)
	Actual	Actual	Budget	(Under)
<u>EQUIPMENT RESERVE</u>				
Receipts:				
Interest Income	\$ 81	18	150	(132)
Sale of Equipment	-	12,180	-	12,180
Transfer from General	23,126	164,000	164,000	-
Total Receipts	<u>23,207</u>	<u>176,198</u>	<u>164,150</u>	<u>12,048</u>
Expenditures:				
Capital Outlay	76,097	160,478	164,000	(3,522)
Receipts Over (Under) Expenditures	(52,890)	15,720		
Unencumbered Cash, January 1	200,749	147,859		
Unencumbered Cash, December 31	<u>\$ 147,859</u>	<u>163,579</u>		
<u>COMMUNITY CENTER</u>				
Receipts:				
Interest Income	\$ 75	44	200	(156)
Expenditures:				
Capital Outlay	-	-	5,000	(5,000)
Receipts Over (Under) Expenditures	75	44		
Unencumbered Cash, January 1	153,772	153,847		
Unencumbered Cash, December 31	<u>\$ 153,847</u>	<u>153,891</u>		
<u>LIBRARY / POOL RENOVATION</u>				
Receipts:				
Sales Tax Distribution	\$ 451,308	458,555	445,000	13,555
Interest Income	120	55	250	(195)
Total Receipts	<u>451,428</u>	<u>458,610</u>	<u>445,250</u>	<u>13,360</u>
Expenditures:				
Bond Principal	350,000	370,000	370,000	-
Bond Interest	84,515	72,625	72,625	-
Total Expenditures	<u>434,515</u>	<u>442,625</u>	<u>442,625</u>	<u>-</u>
Receipts Over (Under) Expenditures	16,913	15,985		
Unencumbered Cash, January 1	264,905	281,818		
Unencumbered Cash, December 31	<u>\$ 281,818</u>	<u>297,803</u>		

CITY OF ABILENE, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	<u>2013</u>	<u>2014</u>		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>SALES TAX STREET FUND</u>				
Receipts:				
Sales Tax	\$ 189,708	327,559	310,000	17,559
Interest Income	7	69	250	(181)
Total Receipts	<u>189,715</u>	<u>327,628</u>	<u>310,250</u>	<u>17,378</u>
Capital Outlay	<u>-</u>	<u>370,642</u>	<u>280,000</u>	<u>90,642</u>
Receipts Over (Under) Expenditures	189,715	(43,014)		
Unencumbered Cash, January 1	-	189,715		
Unencumbered Cash, December 31	<u>\$ 189,715</u>	<u>146,701</u>		

CITY OF ABILENE, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014	2014	Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>BOND AND INTEREST</u>				
Receipts:				
Ad Valorem Property Tax	\$ 359,745	420,217	434,956	(14,739)
Delinquent Tax	5,014	6,988	1,500	5,488
Motor Vehicle Tax	40,875	44,110	46,350	(2,240)
Special Assessments	380,492	179,608	238,004	(58,396)
Interest Income	1,640	1,368	2,000	(632)
Bond Proceeds	41,559	-	-	-
Total Receipts	<u>829,325</u>	<u>652,291</u>	<u>722,810</u>	<u>(70,519)</u>
Expenditures:				
Bond Principal	661,570	545,000	545,000	-
Bond Interest	268,616	249,764	249,764	-
Commission and Postage	-	-	400	(400)
Refinancing Costs	32,977	-	-	-
Total Expenditures	<u>963,163</u>	<u>794,764</u>	<u>795,164</u>	<u>(400)</u>
Receipts Over (Under) Expenditures	(133,838)	(142,473)		
Unencumbered Cash, January 1	235,056	101,218		
Unencumbered Cash, December 31	<u>\$ 101,218</u>	<u>(41,255)</u>		

CITY OF ABILENE, KANSAS

CAPITAL PROJECT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	<u>2013</u>	<u>2014</u>
	<u>Actual</u>	<u>Actual</u>
<u>DAWSON COTTAGE ADDITION*</u>		
Receipts:		
Sale of Temporary Notes	\$ 380,000	-
Interest Income	2	9
Total Receipts	<u>380,002</u>	<u>9</u>
Expenditures:		
Contractual Services	46,802	-
Services and Supplies	292,471	-
Administrative Fees	5,310	-
Note Interest	-	3,772
Total Expenditures	<u>344,583</u>	<u>3,772</u>
Receipts Over (Under) Expenditures	35,419	(3,763)
Unencumbered Cash, January 1	-	35,419
Unencumbered Cash, December 31	<u>\$ 35,419</u>	<u>31,656</u>

*Not Budgeted

CITY OF ABILENE, KANSAS

BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>WATER UTILITY</u>				
Receipts:				
Charges for Services	\$ 1,461,987	1,531,334	1,524,050	7,284
Sales Tax	638	169	800	(631)
Fines and Penalties	24,980	25,596	22,000	3,596
Reimbursed Expenses	9,054	2,040	4,000	(1,960)
Interest Income	4,690	4,418	12,000	(7,582)
Bond Proceeds	535,728	-	-	-
Antenna Fees	1,160	12,632	-	12,632
Miscellaneous Income	43,320	16,738	7,700	9,038
Transfer From Equipment Reserve - Water	154,828	-	-	-
Total Receipts	<u>2,236,385</u>	<u>1,592,927</u>	<u>1,570,550</u>	<u>22,377</u>
Expenditures:				
Wells Production and Water Treatment Plant				
Salaries and Benefits	166,596	159,966	177,839	(17,873)
Contractual Services	-	4,850	-	4,850
Services and Supplies	238,316	278,337	237,200	41,137
Capital Outlay	102,262	40,578	82,000	(41,422)
Water Distribution				
Salaries and Benefits	163,845	179,482	196,681	(17,199)
Services and Supplies	241,588	231,460	232,550	(1,090)
Capital Outlay	92,924	54,601	56,500	(1,899)
Commercial				
Salaries and Benefits	119,647	111,516	123,612	(12,096)
Contractual Services	7,233	9,230	8,663	567
Services and Supplies	79,890	96,351	100,015	(3,664)
Capital Outlay	-	-	10,237	(10,237)
Debt Service				
Principal Payments	332,414	90,000	90,000	-
Interest Payments	18,622	5,068	5,068	-
Refinancing Costs	535,728	-	-	-
Commissions and Postage	1,001	-	100	(100)
Lease Purchase	138,343	138,117	148,284	(10,167)
Transfer to General	74,000	-	75,300	(75,300)
Total Expenditures	<u>2,312,409</u>	<u>1,399,556</u>	<u>1,544,049</u>	<u>(144,493)</u>
Receipts Over (Under) Expenditures	(76,024)	193,371		
Unencumbered Cash, January 1	179,777	103,753		
Prior Year Cancelled Encumbrances	-	155		
Unencumbered Cash, December 31	<u>\$ 103,753</u>	<u>297,279</u>		

CITY OF ABILENE, KANSAS

BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance - Over (Under)
<u>SEWER UTILITY</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts:				
Charges for Services	\$ 1,422,323	1,390,199	1,395,500	(5,301)
Interest Income	7,360	2,714	11,000	(8,286)
Reimbursed Expenses	4,615	1,265	-	1,265
Bond Proceeds	217,564	-	-	-
Refunds	4,624	4,231	-	4,231
Total Receipts	<u>1,656,486</u>	<u>1,398,409</u>	<u>1,406,500</u>	<u>(8,091)</u>
Expenditures:				
Collection				
Salary and Benefits	77,398	81,423	140,564	(59,141)
Services and Supplies	38,757	46,694	41,650	5,044
Capital Outlay	9,809	21,096	57,500	(36,404)
Wastewater Treatment Plant				
Salary and Benefits	144,151	140,586	146,598	(6,012)
Services and Supplies	281,304	293,886	321,225	(27,339)
Capital Outlay	790	2,518	2,500	18
Commercial				
Salary and Benefits	120,635	111,266	122,969	(11,703)
Contractual Services	7,233	9,230	8,663	567
Services and Supplies	45,911	57,452	62,315	(4,863)
Capital Outlay	-	-	10,237	(10,237)
Debt Service				
Principal Payments	411,700	423,400	423,400	-
Interest Payments	165,823	154,666	154,667	(1)
Refinancing Costs	217,564	-	-	-
Commissions	17,611	16,376	16,381	(5)
Transfers to	103,100	-	94,775	(94,775)
Total Expenditures	<u>1,641,786</u>	<u>1,358,593</u>	<u>1,603,444</u>	<u>(244,851)</u>
Receipts Over (Under) Expenditures	14,700	39,816		
Unencumbered Cash, January 1	1,285,762	1,300,462		
Unencumbered Cash, December 31	<u>\$ 1,300,462</u>	<u>1,340,278</u>		

CITY OF ABILENE, KANSAS

BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance - Over (Under)
	Actual	Actual	Budget	
<u>EQUIPMENT RESERVE - WATER</u>				
Receipts:				
Interest Income	\$ 190	46	700	(654)
Expenditures:				
Capital Outlay	80,000	1,481	80,000	(78,519)
Transfer to Water	154,828	-	-	-
Total Expenditures	<u>234,828</u>	<u>1,481</u>	<u>80,000</u>	<u>(78,519)</u>
Receipts Over (Under) Expenditures	(234,638)	(1,435)		
Unencumbered Cash, January 1	398,609	163,971		
Unencumbered Cash, December 31	<u>\$ 163,971</u>	<u>162,536</u>		
<u>EQUIPMENT RESERVE - SEWER</u>				
Receipts:				
Interest Income	\$ 297	179	750	(571)
Transfer from Sewer	25,000	-	25,000	(25,000)
Total Receipts	<u>25,297</u>	<u>179</u>	<u>25,750</u>	<u>(25,571)</u>
Expenditures:				
	-	-	-	-
Receipts Over (Under) Expenditures	25,297	179		
Unencumbered Cash, January 1	605,484	630,781		
Unencumbered Cash, December 31	<u>\$ 630,781</u>	<u>630,960</u>		

CITY OF ABILENE, KANSAS

BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	<u>2013</u>	<u>2014</u>	<u>2014</u>	Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>RECYCLING</u>				
Receipts:				
Charges for Services	\$ 57,375	56,883	58,000	(1,117)
Interest Income	156	80	300	(220)
Refunds Received	159	100	-	100
Miscellaneous Income	25,730	24,563	35,000	(10,437)
Total Receipts	83,420	81,626	93,300	(11,674)
Expenditures:				
Salaries and Benefits	17,389	17,591	22,621	(5,030)
Contractual Services	86,333	74,000	74,000	-
Services and Supplies	24,505	24,754	22,335	2,419
Transfer to General	5,600	-	5,600	(5,600)
Total Expenditures	133,827	116,345	124,556	(8,211)
Receipts Over (Under) Expenditures	(50,407)	(34,719)		
Unencumbered Cash, January 1	334,595	284,188		
Unencumbered Cash, December 31	\$ 284,188	249,469		
<u>STORM DRAIN</u>				
Receipts:				
Charges for Services	\$ 69,116	68,879	130,500	(61,621)
Reimbursed Expenses	-	791	-	791
Interest Income	122	90	500	(410)
Total Receipts	69,238	69,760	131,000	(61,240)
Expenditures:				
Contractual Services	-	-	75,000	(75,000)
Capital Outlay	1,057	1,187	-	1,187
Transfer from General	6,525	-	6,525	(6,525)
Total Expenditures	7,582	1,187	81,525	(80,338)
Receipts Over (Under) Expenditures	61,656	68,573		
Unencumbered Cash, January 1	230,610	292,266		
Unencumbered Cash, December 31	\$ 292,266	360,839		

CITY OF ABILENE, KANSAS

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Fund</u>	<u>Beginning</u> <u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Cash Balance</u>
Municipal Court	\$ -	18,017	4,617	13,400
Payroll Clearing Fund	856	3,771,947	3,774,388	(3,297)
Total Agency Funds	<u>(856)</u>	<u>(3,789,964)</u>	<u>3,779,005</u>	<u>10,103</u>

CITY OF ABILENE, KANSAS

RELATED MUNICIPAL ENTITY
PUBLIC BUILDING COMMISSION
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	<u>2013</u>	<u>2014</u>
<u>PBC HOSPITAL PROJECT*</u>		
Receipts:		
Lease Payments	\$ 635,688	875,324
Reimbursements	61,213	3,180
Interest Income	790	386
Total Receipts	<u>697,691</u>	<u>878,890</u>
Expenditures:		
Construction Costs	\$ 7,263,869	4,070,126
2011 Bond Principal	105,000	110,000
2011 Bond Interest	277,375	276,325
2012 Bond Interest	490,039	490,039
Services and Supplies	-	3,180
Total Expenditures	<u>8,136,283</u>	<u>4,949,670</u>
Receipts Over (Under) Expenditures	(7,438,592)	(4,070,780)
Unencumbered Cash, January 1	11,894,976	4,456,384
Unencumbered Cash, December 31	<u>\$ 4,456,384</u>	<u>385,604</u>

* Not Budgeted



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COMMUNICATION OF SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES

To the Mayor and City Commission
City of Abilene
Abilene, Kansas

In planning and performing our audit of the financial statement of the City of Abilene, Kansas and the Public Building Commission, a Related Municipal Entity (City), as of and for the year ended December 31, 2014, in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in the City's internal control to be material weaknesses.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in internal control to be a significant deficiency.

Controls Over Cash

Timely preparation of complete and accurate bank reconciliations is a key to maintaining adequate control over both cash receipts and disbursements. During fiscal year 2014, bank account reconciliations were not prepared timely as the City worked with software support to resolve past bank reconciliation issues. In addition to not being prepared timely, the bank reconciliations were not reviewed by an individual independent of the cash receipts and disbursements process. However, the past bank reconciliation issues were resolved and there were no unreconciled differences as of December 31, 2014.

It is our understanding that beginning in 2015; the bank reconciliation process is now rotated and shared among the Finance Director and the Deputy Finance Director. It is also our understanding that the City Manager is reviewing the bank reconciliations and the bank

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statements on a monthly basis and documenting his review through initials and dates on the bank reconciliation itself.

We noted other matters involving internal control and its operation that we have reported to management in a separate letter dated September 4, 2015.

This communication is intended solely for the information and use of the Mayor, City Commission, and Management of the City of Abilene, Kansas and the Kansas Department of Administration, Division of Accounts and Reports, and is not intended to be and should not be used by anyone other than those specified parties.

Pottberg, Gassman & Hoffman, Chartered

Pottberg, Gassman & Hoffman, Chartered
Abilene, Kansas
September 4, 2015



Certified Public Accountants

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COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Mayor and City Commission
City of Abilene
Abilene, Kansas 67410

We have audited the financial statement of the City of Abilene, Kansas and its related municipal entity, the Public Building Commission (City) as of and for the year ended December 31, 2014, and have issued our report thereon dated September 4, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 19, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2014. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

Accounting estimates are an integral part of the financial statement prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statement and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statement was:

Management's estimate of compensated absences is based on the value of eligible vacation hours and sick hours available to employees who have met certain requirements at December 31, 2014. We evaluated the key factors and assumptions used to develop the level of compensated absences in determining that it is reasonable in relation to the financial statement taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive financial statement disclosures affecting the financial statement were:

The disclosure on Stewardship, Compliance and Accountability which described violations of three Kansas Statutes.

The disclosure describing the City's Net Pension Liability for KPERS and KP&F.

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The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. During our audit, \$228,953 of adjusting entries having no effect on fund balances were recommended. These entries were made to reclassify an outgoing transfer from the General Fund from the revenue transfer account to the expense account, to reclassify county revenue and to reclassify advertising expenses, park expenses, and pool expenses. An attached schedule shows the adjusting entries approved by management. A schedule summarizing uncorrected misstatements of the financial statement is also attached. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statement as a whole.

Disagreements with Management

For the purpose of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction that could be significant to the City's financial statement or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 4, 2015.

Other Audit Findings

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statement, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with the cash basis and budget laws of the State of Kansas and the *Kansas Municipal Audit and Accounting Guide*, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statement. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statement or to the financial statement itself.

Restriction on Use

This information is intended solely for the use of the Mayor, City Commission and Management of the City of Abilene, Kansas, and the Kansas Department of Administration, Division of Accounts and Reports and is not intended to be and should not be used by anyone other than these specified parties.

Page 3

Sincerely,

Pottberg, Gassman & Hoffman, Chartered

Pottberg, Gassman & Hoffman, Chartered
Abilene, Kansas
September 4, 2015



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Certified Public Accountants

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MANAGEMENT COMMENTS LETTER

To the Mayor and City Commission
City of Abilene
Abilene, Kansas

In planning and performing our audit of the financial statement of the City of Abilene, Kansas and its related municipal entity, the Public Building Commission (City) as of and for the year ended December 31, 2014 we considered the City's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statement and not to provide assurance on internal control.

However, during our audit, we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated September 4, 2015, on the financial statement of the City.

We will review the status of these comments during our next engagement. We have discussed these comments and suggestions with management. Our comments concerning the current year are summarized as follows:

CVB Cash Controls

Opportunities for improvement in the cash process at the Conventions and Visitor's Bureau (CVB) were identified during a surprise cash count that occurred on July 27, 2015. We recommended some process modifications to the CVB which were reiterated with staff on August 18, 2015. The CVB has implemented new procedures to address this issue.

Review of Budget versus Actual

For the year ended December 31, 2014, cash and budget violations occurred. The City had the means to prevent these violations but failed to identify them in a timely fashion. Regular review of current year budget performance, especially from the end of the third quarter on, will allow you to determine in a timely fashion whether an increase in revenue or a decrease in expenditures is going to be needed before the end of the fiscal year in order to ensure that a fund finishes the year in good standing. We recommended a review of budget versus actual and of the status of each fund's unencumbered cash be reviewed on no less than a quarterly basis.

Compliance with Development Agreement

On June 10, 2013, the City entered into a Development Agreement with the Developer of the Dawson Cottage Addition. As part of the agreement, the Developer provided a financial guarantee via an Irrevocable Standby Letter of Credit in the amount of \$103,770. This letter of credit expired at the close of business on July 10, 2014 and the City failed to identify the expiration and request a new financial guarantee or collateral as per the Development Agreement. The City Manager has requested the Developer to provide such guarantee within a specified time period. As of the date of this letter, the Developer has not yet fulfilled their obligation. We recommend that the City continue to ensure compliance with this agreement and develop a process to ensure City Ordinances and agreements maintain compliance.

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This communication is intended solely for the information and use of the Mayor, City Commission, and Management of the City of Abilene, Kansas and the Kansas Department of Administration, Division of Accounts and Reports, and is not intended to be and should not be used by anyone other than those specified parties.

Sincerely,

Pottberg, Gassman & Hoffman, Chartered

Pottberg, Gassman & Hoffman, Chartered
Abilene, Kansas
September 4, 2015

TO: City Commission
FROM: David Dillner, City Manager
SUBJ: Joint Justice Center and Public Facilities
DATE: September 2, 2015

At the last joint City/County meeting, several members of the City Commission demonstrated a general interest in exploring a partnership with Dickinson County concerning the development of a Joint Justice Center. The County is proceeding with the Request for Proposals process to solicit construction management to oversee the project. It is management's understanding that the first phase of the work to be done is a Needs Assessment to determine the current and long-term needs of County services to be housed in the Justice Center.

The Abilene Police Department has already completed an extensive Needs Assessment of its facilities in preparation of last year's unsuccessful sales tax question. The Department's Needs Assessment may be shared with the County, at the direction of the governing body, to provide pertinent information demonstrating the City's law enforcement and court facility needs.

The Abilene Police Department is recommending the design and construction of police facilities separate from Dickinson County's Joint Justice Center concept based on the information collected from the Needs Assessment process. Management concurs that separate facilities are necessary and prudent for the long-term interests of Abilene.

Key points of emphasis supporting this position are: 1) geographical location south of railroad tracks presents logistical and structural challenges that are not easily addressed; 2) homogenous facilities place undue risk of weather-related, hazardous, or man-made situations on response and operations; 3) costs associated with ancillary uses not related to Abilene Police Department functions may be difficult to mitigate or manage; and 4) potential "cost savings" may not be realized at any significant level.

While cost savings provides a point of *consideration*, it should not be the primary point of *emphasis* when making a decision that will affect the community for many years. Instead, the focus of the governing body should be on providing the best facility that meets current and future needs at a price the community can afford. The potential for "cost savings" in any public project may lead to decisions that may not be optimal with the ultimate risk that such savings are unrealized as the project progresses and is eventually completed.

The Abilene Police Department has prepared additional information providing an overview of these challenges which has been included with this memorandum for the City Commission's review. The Police Department will also discuss these challenges in more detail and the potential impact on the long-term provision of law enforcement services at the Study Session on September 8th.

Further complicating the issue, the City operates several other departments in facilities that are not ideal and that will become more problematic in the future. The existing City Hall building was not built to fulfill the needs of the departments providing services to the community today. The failure to adequately maintain City Hall through the years has also compounded the operational deficiencies and will lead to increased operational and maintenance costs if a solution to address these structural and operational deficiencies is not realized.

An ad hoc Citizens' Committee, appointed by the City Commission, looked at public facilities last year and recommended the City move forward with the design and construction of new facilities for Police, Fire and Administrative functions presently located at City Hall.

The Public Works Department also has some facility needs in addition to the needs of departments located at City Hall, although these facilities were not included in the ad hoc committee's assignment.

Departments located in City Hall should be considered as part of a complete plan for addressing the existing deficiencies; failure to take a proactive approach and develop a prudent plan for public facilities will only exacerbate the current deficiencies without providing a clear direction forward for the community. In other words, addressing the Police Department's needs only solves part of the problem. All other facility needs should be planned simultaneously to provide the affected departments and the public with assurance that public facilities will be addressed comprehensively to meet the needs of an ever-changing environment.

It should be noted that there are no known or identified public facility needs once the City addresses the aforementioned needs. The Water and Wastewater Treatment Plants have adequate capacity for future growth, and there are presently no plans to expand the Community Center. This is not to suggest that conditions will change warranting improvements, but that none presently exist necessitating immediate attention. City Hall, and the services provided therein, is the last major facility question needing addressed by the community.

Finally, any facility decision must be accompanied by an appropriate revenue source. Abilene taxpayers will be required to pay for any facility improvements whether the governing body elects to participate in a Joint Justice Center or construct separate law enforcement facilities, and if other facility needs are also addressed.



ABILENE POLICE DEPARTMENT

PO Box 519
419 N. Broadway
Abilene, KS 67410-0519

Mark D. Heimer
Chief of Police

MEMORANDUM

Date: September 2, 2015

To: David Dillner, City Manager

Re: Police Facility

During the fall of 2014, the Abilene Police Department began exploring options for the construction of a new stand-alone police facility. The police department's mission was to construct a building which would offer the highest level of policing services to the Abilene community for many years to come. In order to achieve this mission, the police department identified three key aspects which a new facility would need to address:

- Improve efficiency and effectiveness of operations
- Enhance the safety of community members and employees
- Gain compliance with industry standards, as well as state and federal mandates

The police department recognized that in order to address these three key aspects, a new building should group "like policing" functions together. To accomplish this, the police department chose to utilize the idea of a "pod" concept. One "pod" would house the administrative functions, a second "pod" would house all patrol functions, a third "pod" would house all investigative functions and a fourth "pod" would house all municipal court functions.

In the course of preparation, members of the Command Staff toured several newly constructed police facilities in the region, gathered input from peer law enforcement officials regarding the construction of a new facility and attended an intensive two-day training on the construction of police facilities. Again, this was all done to ensure that a new police department facility would meet the strategic mission of providing the highest level of policing services to the Abilene Community.

Lastly, members of the Command Staff met with a well-respected architecture firm known throughout the industry as a leader in the construction of public safety facilities. Through these meetings, the police department was able to gather information regarding best practices and legal requirements, as well as square footage needs and the associated costs of a new facility. In addition, facility experts came to Abilene and reviewed possible site locations and provided guidance on sites that would be either beneficial or detrimental to the building of a new police facility.

Through meetings and guidance with facility experts, it was projected that a modern, functional facility that addressed current and future needs would require approximately 13,000 square feet. In addition, lot size and associated parking was projected to require a two acre lot.

Due to the volume of information gained during this journey, staff has prepared information items to be presented at the study session on Sept. 8.

RESOLUTION NO. 091415-2

A RESOLUTION STATING THE INTENTION OF THE CITY OF ABILENE TO PROCEED WITH DEVELOPING A COMPREHENSIVE PLAN FOR PUBLIC FACILITIES

WHEREAS, the City Commission, with the approval of Resolution No. 022414-1, appointed an ad hoc committee to review certain public facilities and make a recommendation as to the future of such public facilities;

WHEREAS, such recommendations were accepted by the City Commission with the adoption of Resolution No. 071414-2;

WHEREAS, the City desires to affirm the recommendation of the aforementioned ad hoc committee, and use such recommendations as the starting point for continued discussion of the future of public facilities for the City of Abilene; and

WHEREAS, the City Commission desires to proceed with the development of a comprehensive plan for public facilities with the intent of moving towards new facilities for police, fire, and administrative services.

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

SECTION ONE. Findings. The governing body makes a finding that it is not in the City's best interests at this time to participate in further discussions with Dickinson County concerning the development of a Joint Justice Center that would include the Abilene Police Department and the Abilene Municipal Court.

SECTION TWO. Comprehensive Plan. The City Commission will proceed with the development of a comprehensive plan to address previously identified deficiencies in existing public facilities.

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

PASSED AND APPROVED by the Governing Body of the City of Abilene, Kansas this 14th day of September, 2015.

CITY OF ABILENE, KANSAS

By: _____
Dennis P. Weishaar, Mayor

ATTEST:

Penny Soukup, CMC
City Clerk

RESOLUTION NO. 091415-3

**A RESOLUTION ADOPTING BY REFERENCE THE NORTH CENTRAL KANSAS
(HOMELAND SECURITY REGION F) MULTI-HAZARD, MULTI-JURISDICTIONAL
HAZARD MITIGATION PLAN**

WHEREAS, the City of Abilene, Kansas, (the “City”) recognizes the threat that natural hazards pose to people and property within our community, and the City recognizes the threat that natural hazards pose to people and property within our community; and

WHEREAS, undertaking hazard mitigation actions will reduce the potential for harm to people and property from future hazard occurrences; and

WHEREAS, the U.S. Congress passed the Disaster Mitigation Act of 2000 (“Disaster Mitigation Act”) emphasizing the need for pre-disaster mitigation of potential hazards;

WHEREAS, the Disaster Mitigation Act made available hazard mitigation grants to state and local governments; and

WHEREAS, an adopted Multi-Hazard Mitigation Plan is required as a condition of future funding for mitigation projects under multiple Federal Emergency Management Agency (FEMA) pre- and post-disaster mitigation grant programs; and

WHEREAS, the City fully participated in the FEMA prescribed mitigation planning process to prepare this Multi-Hazard Mitigation Plan; and

WHEREAS, the Kansas Division of Emergency Management and FEMA Region VII officials have reviewed the North-Central Kansas (Region F) Multi-Hazard, Multi-Jurisdictional Hazard Mitigation Plan, and approved it contingent upon this official adoption of the participating governing bodies; and

WHEREAS, the City desires to comply with the requirements of the Disaster Mitigation Act and to augment its emergency planning efforts by formally adopting the North-Central Kansas (Region F) Multi-Hazard, Multi-Jurisdictional Hazard Mitigation Plan; and

WHEREAS, adoption by the governing body for the City demonstrates the jurisdiction’s commitment to fulfilling the mitigation goals and objectives outlined in this plan, and

WHEREAS, adoption of this legitimizes the plan and authorizes responsible agencies to carry out their responsibilities under the plan.

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

SECTION ONE. Plan; Adopted. That the North Central Kansas (Homeland Security Region F) Multi-Hazard, Multi-Jurisdictional Hazard Mitigation Plan is hereby adopted by reference as an official plan.

SECTION TWO. Submittal. The City will submit this Adoption Resolution to the Kansas Division of Emergency Management and FEMA Region VII officials to enable the plan's final approval.

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

PASSED AND APPROVED by the Governing Body of the City of Abilene, Kansas this 14th day of September, 2015.

CITY OF ABILENE, KANSAS

By: _____
Dennis P. Weishaar, Mayor

ATTEST:

Penny Soukup, CMC
City Clerk

Authority to Award KLINK Project

Date 09/10/2015

City of Abilene

Project Number 21 U-0279-01

The BLP has reviewed the bid documents for the referenced project and concurs with the City's recommendation to award the contract to APAC-Kansas Inc. Shears Division.

After the contract has been approved by the City and signed by all parties, please forward an electronic copy of the signed contract and pertinent documents to the Bureau of Local Projects (via email). Also, please forward the below-listed milestone dates as they occur:

- Notice to Proceed Date
- Actual Work Start Date (may be the same as the Notice to Proceed)
- Date Work Completed
- Notice of Acceptance Date (from KDOT Area Engineer)


Signed by: Dawn M. Hueske
Date: Thu Sep 10 2015 11:19:46

Dawn M. Hueske, P.E.
Local Engineer
(785) 207-1420
dawnh@ksdot.org

BID TABULATION SHEET

KAW VALLEY ENGINEERING, INC.
 2319 North Jackson, PO Box 1304
 Junction City, KS 66441
 Tel. 785-762-5040

KLINK 1R RESURFACING PROJECT, FY 2016
2" MILL & HMA OVERLAY on K-15 (BUCKEYE AVENUE) from 15th STREET to 21st STREET
CITY OF ABILENE - DICKINSON COUNTY, KANSAS

Project No.: A14D6833

Date: September 9, 2015

Page: 1 of 1

Item	Qty	Unit	Engineer's Estimate		APAC-Kansas, Inc., Shears		Bayer Construction Co., Inc.		Total Price	Unit Price	Total Price
			Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price			
1. Mobilization	1	L.S.	\$25,000.00	\$25,000.00	\$9,500.70	\$9,500.70	\$3,200.00	\$3,200.00			
2. Milling (2")	13,237	S.Y.	\$3.00	\$39,711.00	\$2.20	\$29,121.40	\$3.00	\$39,711.00			
3. Temporary Surfacing Material	50	Tons	\$100.00	\$5,000.00	\$56.45	\$2,822.50	\$30.00	\$1,500.00			
4. HMA - Commercial Grade (Class A)	1,584	Tons	\$80.00	\$126,720.00	\$79.45	\$125,848.80	\$85.00	\$134,640.00			
5. Pavement Marking (Thermoplastic) (White) (4")	1,354	L.F.	\$2.00	\$2,708.00	\$0.80	\$1,083.20	\$1.00	\$1,354.00			
6. Pavement Marking (Thermoplastic) (Yellow) (12")	70	L.F.	\$10.00	\$700.00	\$5.25	\$367.50	\$6.00	\$420.00			
7. Pavement Marking (Thermoplastic) (Yellow) (4")	4,392	L.F.	\$2.00	\$8,784.00	\$0.80	\$3,513.60	\$1.00	\$4,392.00			
8. Pavement Marking (Thermoplastic) (White) (Left Arrow)	10	Ea.	\$200.00	\$2,000.00	\$315.00	\$3,150.00	\$360.00	\$3,600.00			
9. Pavement Marking (Thermoplastic) (White) (Only)	5	Ea.	\$200.00	\$1,000.00	\$420.00	\$2,100.00	\$100.00	\$500.00			
10. Traffic Control	1	L.S.	\$20,000.00	\$20,000.00	\$16,412.30	\$16,412.30	\$15,500.00	\$15,500.00			
TOTAL BID FOR IMPROVEMENTS				\$231,623.00	\$193,920.00	\$204,817.00					

Memorandum

Date: August 11, 2015

To: Planning Commission

From: Daniel Shea, MRCP – Community Development Director

Regarding: Zoning Map

Please find the attached zoning map for your final approval. The map now corresponds with the appropriate zoning districts as adopted by the City Commission on November 10th of last year. The map is only a change in nomenclature of the Commercial districts, which have been changed from “B” Designation to “C”. This map also depicts the added Public Use District (for parks, schools, etc), and new Residential District classification of “Countryside District”. The “MU’ or “Mixed Use” District is included in the legend, but currently not designated for any property at this time.

(See Attached Zoning Map)

ORDINANCE NO. 3284

AN ORDINANCE ADOPTING A ZONING MAP FOR THE CITY OF ABILENE, KANSAS AND INCORPORATING SUCH MAP BY REFERENCE

WHEREAS, the City of Abilene, with the adoption of Ordinances No. 3259 and 3269 amended its Zoning Regulations;

WHEREAS, the City desires to amend its official Zoning Map to reflect changes in zoning classifications established as a result of the aforementioned amendments to the Zoning Regulations;

WHEREAS, the Planning Commission conducted a public hearing on proposed Zoning Map on August 11, 2015, and no comments were received from the public as to the proposed changes; and

WHEREAS, the Planning Commission recommended the Governing Body approve amendments to the official Zoning Map of the City of Abilene.

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

SECTION ONE. Zoning Map; Adopted. A new Zoning Map is hereby approved, pursuant to K.S.A. 12-741 *et seq.*, which govern the use of land within the corporate limits of the City of Abilene. The new Zoning Map is hereby declared to be approved and incorporated by reference as if set out fully herein pursuant to K.S.A. 12-3001 *et seq.*, K.S.A. 12-3009 *et seq.* and K.S.A. 12-3301 *et seq.*

SECTION TWO. Official Copy; Zoning Map. In accordance with K.S.A. 12-3010 at least one copy of the Zoning Map, marked, "Official Copy as Incorporated by Reference by Ordinance No. 3284," and to which there shall be attached a published copy of this Ordinance, shall be filed with the City Clerk to be open for inspection and available to the public at all business hours.

SECTION THREE. Severability. Any provision of this Ordinance which shall be declared invalid shall not affect the validity and authority of any other provisions of this Ordinance.

SECTION FOUR. Repealer. Previous ordinances and any parts of ordinances in conflict with this Ordinance are hereby repealed.

SECTION FIVE. Effective Date. This Ordinance shall be in full force and effect from and after its publication in the official city newspaper.

[REMAINDER OF PAGE LEFT BLANK]

PASSED AND ADOPTED this 14th day of September, 2015.

CITY OF ABILENE, KANSAS

By: _____
Dennis P. Weishaar, Mayor

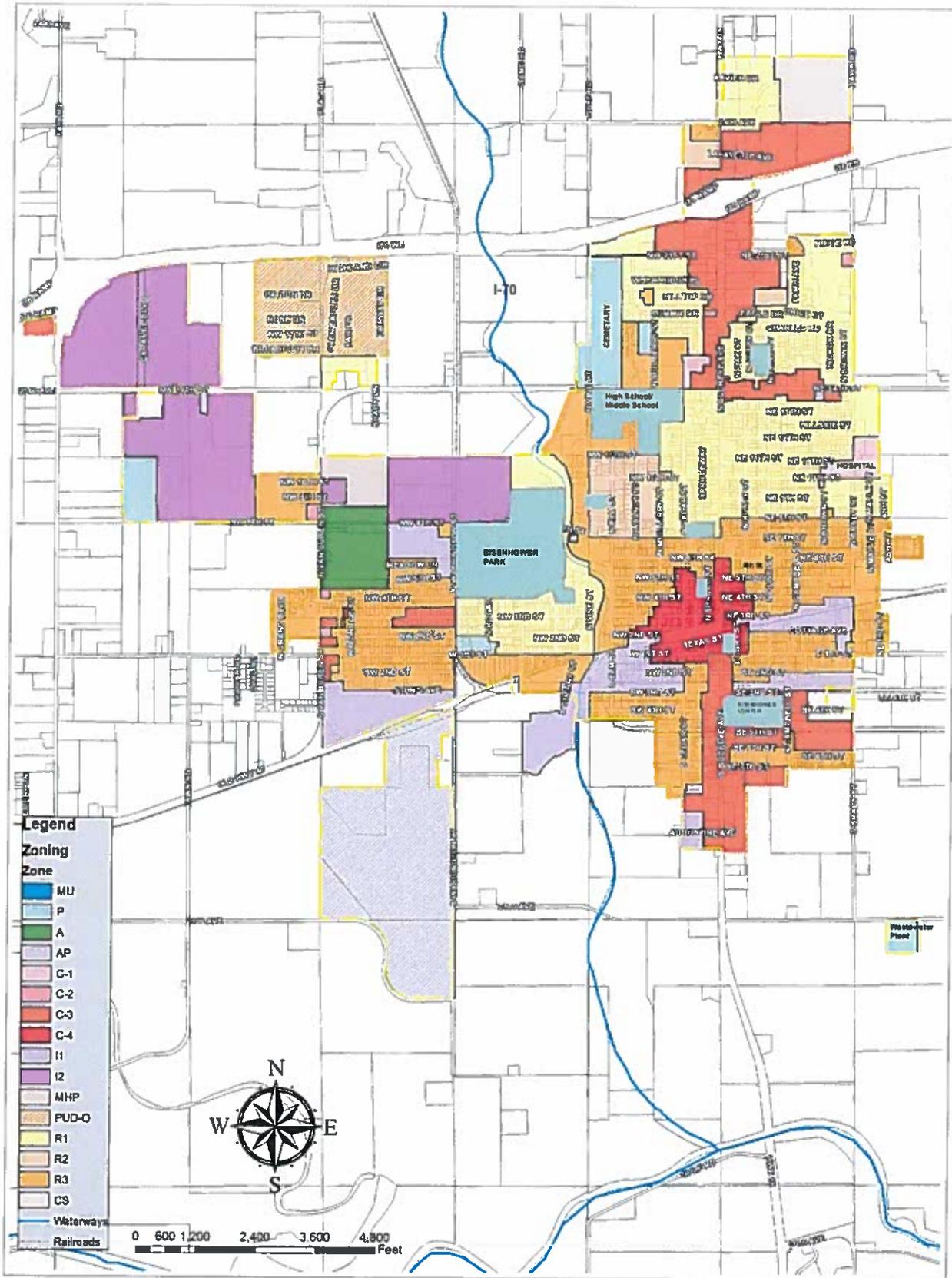
ATTEST:

Penny Soukup, CMC
City Clerk

APPROVED AS TO FORM:

Aaron O. Martin
Clark, Mize, and Linville, Chartered

Abilene Zoning



ORDINANCE NO. 3825

AN ORDINANCE APPROVING A CONDITIONAL USE PERMIT FOR 500 NW 14TH STREET, AT THE REQUEST OF USD 435, CONCERNING A FREESTANDING ELECTRONIC MESSAGE CENTER SIGN WITHIN A "PUBLIC DISTRICT" OF THE CITY OF ABILENE, KANSAS

WHEREAS, the property owners of record have requested the City consider a Conditional Use Permit to allow for the electronic message center sign at property generally described as 500 NW 14th Street in Abilene, Kansas, as provided in **Exhibit A** as attached hereto;

WHEREAS, the Planning Commission conducted a public hearing on August 11, 2015 and comments were received from the public both in support of the proposed Conditional Use Permit; and

WHEREAS, the Planning Commission recommended the Governing Body approve a Conditional Use Permit allowing USD 435 to construct and install a freestanding electronic message center sign at the aforementioned address.

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

SECTION ONE. Findings of Fact. That the Findings of Fact, as provided in the Staff Report attached hereto, including Planning Commission recommendation "That the Proposed Zoning Map be approved by the City Commission prior to approval of the Conditional Use Permit" are hereby accepted and approved by the City Commission.

SECTION TWO. Conditional Use Permit. That a Conditional Use Permit is hereby granted to USD 435 for the freestanding electronic message center sign as generally provided in the Conditional Use Permit application, as attached hereto on property legally described as follows:

A replat of Lots 1 through 12, Block 1 and all of the Alleys and Mulberry Street adjacent thereto, Lots 1 through 24, Block 2 and Alley adjacent thereto, Lots 25 and 26 and a part of Lots 13 through 24, Block 3, and all of the vacated Alley adjacent thereto, all in Pleasant Hill Addition, part of Lots 1 through 8 and all of Mulberry Street adjacent thereto in Bonebrake & Bidwell's Addition, and a tract of land In the North Half of the Northwest Quarter of Section 16, Township 13 South, Range 2 East of the 6th P.M., all in the City of Abilene, Dickinson County, Kansas being more particularly described as follows: Beginning at the Northwest corner of said Northwest Quarter of Section 16, thence Easterly along the North line of said Section on an assumed bearing of N89°57'33"E, 1322.33 feet to the Northwest corner of the Northeast Quarter of the Northwest Quarter of said Section 16, thence N89°56'14"E along the North line of the Northeast Quarter of the Northwest Quarter of said Section 16, 536.98 feet to a point on the Westerly right of way line of N. Cedar Street extended; thence S00°4S'02"E along the West right of way line of said N. Cedar Street, 434.28 feet to a point on the North line of a tract as described In Book 247, Page 234 In the Dickinson County Register of Deeds; thence N89°55'05"W, 275.02 feet to the Northwest corner of said tract as described in Book 247, Page 234; thence S00°37'59"E, 474.27 feet to a point being described as 223 feet East of the Southwest corner of

Lot 6, Bonebrake & Bidwell's Addition; thence $S89^{\circ}55'06''E$ along the South line of said Lot 6, 75.01 feet to a point described as 298 feet East of the Southwest corner of said Lot 6; thence $S00^{\circ}37'59''E$, 81.61 feet Measured (81.41 feet Plat) to a point described as 298 feet East of the Southwest corner of Lot 5, Bonebrake & Bidwell's Addition; thence $S89^{\circ}51'08''W$, 17.58 feet to a point described as 217.5 feet West of the Northeast corner of Lot 4, Bonebrake & Bidwell's Addition; thence $S00^{\circ}48'38''E$, 82.82 feet Measured (81.41 feet Plat) to a point described as 217.5 feet West of the Southeast corner of said Lot 4; thence $S89^{\circ}27'26''W$ along the South line of said Lot 4, 31.70 feet; thence $S00^{\circ}37'11''E$, 256.74 feet Measured (256.94 feet Plat) to a point on the South line of Lot 1, Bonebrake & Bidwell's Addition, being coincident with the South line of the Northeast Quarter of the Northwest Quarter of said Section 16; thence $S89^{\circ}28'17''W$ along the South line of said Northeast Quarter of the Northwest Quarter, 216.09 feet to a point being 73.00 feet East of the Southwest corner of said Northeast Quarter of the Northwest Quarter; thence $N00^{\circ}31'43''W$, 40.00 feet; thence $S89^{\circ}28'17''W$, 73.06 feet to a point on the West line of said Northeast Quarter of the Northwest Quarter; thence $S89^{\circ}44'17''W$, parallel to and 40 feet North of the South line of the Northwest Quarter of the Northwest Quarter of said Section 16, 340.50 feet to the Southwest corner of said Lot 24, Block 2, Pleasant Hill Addition; thence $N00^{\circ}37'04''W$ along the East right of way line of Walnut Street, 792.00 feet to the Northwest corner of said Lot 7, Block 1, Pleasant Hill Addition; thence $S89^{\circ}55'04''W$, 40.00 feet to a point on the centerline of said Walnut Street; thence $N00^{\circ}37'04''W$ along the centerline of said Walnut Street, 75.95 feet to a point being described as 240 feet North and 280 feet East of the Southwest corner of the Northeast Quarter of the Northwest Quarter of the Northwest Quarter of said Section 16; thence $S89^{\circ}57'33''W$ parallel to the North line of said Northwest Quarter of the Northwest Quarter, 280.28 feet (280' Described); thence $S00^{\circ}40'12''E$, 241.20 feet (240 feet described) to the Southwest corner of said Northeast Quarter of the Northwest Quarter of the Northwest Quarter of Section 16; thence $S00^{\circ}37'02''E$, along the West line of Lot 27, Block 3, Pleasant Hill Addition extended, 326.28 feet to the Northwest corner of said Lot 26, Block 3, Pleasant Hill Addition; thence $N89^{\circ}30'06''E$, 145.02 feet to a point described as the Northeast corner of the West 65 feet of the South 13 feet of said Lot 13, Block 3, Pleasant Hill Addition; thence $S00^{\circ}35'28''E$, 302.27 feet to the Southeast corner of the West 65 feet of said Lot 24, Block 3, Pleasant Hill Addition, the same being 40 feet North of the South line of the Northwest Quarter of the Northwest Quarter of said Section 16; thence $S89^{\circ}44'17''W$, 144.89 feet to the Southwest corner of said Lot 26, Block 3, Pleasant Hill Addition; thence $S00^{\circ}37'02''E$, 40.00 feet to a point on the South line of said Northwest Quarter of the Northwest Quarter of Section 16; thence $S89^{\circ}44'17''W$, 159.94 feet to the East line extended of a tract described In Condemnation Case No. 08-CV-95; thence $N00^{\circ}37'02''W$, 40.00 feet to the Southeast corner of said tract described In Condemnation Case No. 08-CV-95; thence $S89^{\circ}44'17''W$, 473.52 feet Measured (474.00 feet Described) to the Southwest corner of said tract described In Condemnation Case No. 08-CV-95; thence $N00^{\circ}32'32''W$, along the East right of way line of N. Vine Street, 294.41 feet Measured (294.28 feet Described) to the Northwest corner of said tract described in Condemnation Case 08-CV-95; thence $N89^{\circ}40'56''W$, 30.00 feet to the Northwest corner of the Southwest Quarter of the Southwest Quarter of the Northwest Quarter of the Northwest Quarter of said Section 16; thence $N00^{\circ}32'32''W$, 1002.24 feet Measured (1002.12 feet Described) to the Point of Beginning. Containing 45.06 acres more or less.

SECTION THREE. Permit Conditions, Approval. Per Section 26-110, the Planning Commission may impose, and City Commission may approve, reasonable conditions on approval of a Conditional Use Permit. Conditions for this permit are approved as provided in the Staff Report, as attached hereto, with the addition of a condition by the Planning Commission recommendation "That the Proposed Zoning Map be approved by the City Commission prior to approval of the Conditional Use Permit".

SECTION FOUR. Implementation. The City Manager, or designee, is hereby authorized to issue a Conditional Use Permit once all conditions have been reasonably met.

SECTION FIVE. Effective Date. This Ordinance shall become effective and in full force from and after its passage, adoption and publication in the official City newspaper.

PASSED AND ADOPTED by the Governing Body of the City of Abilene, Kansas this 14th day of September, 2015.

CITY OF ABILENE, KANSAS

By: _____
Dennis P. Weishaar, Mayor

ATTEST:

Penny Soukup, CMC

APPROVED AS TO FORM:

Aaron O. Martin
Clark, Mize, and Linville, Chartered

EXHIBIT A

Conditional Use Permit Application

And

Staff Report

For

500 NW 14th Street

City of Abilene, Kansas

September 14th, 2015

STAFF REPORT

PC 15-8 Consideration of a Conditional Use Permit (CUP), a request by USD 435 to allow an electronic message center in the Public (P) Zoning District located at 500 NW 14th Street.

GENERAL INFORMATION

Date:	August 11, 2015
Owner:	United School District 435 Abilene
Applicant:	Denise Guy of USD 435
Requested Action:	Approval of a Conditional Use Permit.
Purpose:	To allow an electronic message on NW 14 th Street North portion of the property.
Location address:	500 NW 14 th Street
Comprehensive Plan:	Comprehensive Plan Shows this address as R-3 High Density Residential District.
Sites Existing Zoning:	"R-3, High Density Residential District" (New designation, "P, Public Use District")
Surrounding Zoning and Land Use:	North <i>R-3 High Density Residential District occupied by a mix structure of single family, duplexes, apartments, churches and professional offices and P-Public Use District in the Cemetery.</i>
	South <i>R-2 Medium Density Residential District with a mix of daycare homes, single and two family dwellings and P-Public Use District.</i>
	East <i>R-1, Single Family Residential District including C-2 Restricted Commercial District with the hospital localized in the area east of the school.</i>
	West <i>R-3 High Density Residential District occupied by a church structures.</i>
Land Area:	Contains Approximately 15.7 acres
Notice Date:	This project was published and noticed by mail as required by code.

COMMENTS & FINDINGS

1. The Applicant is proposing an electronic message center at their current location on the property north location where the existing sign is located.
2. **Article 8 Public Use District**
Section 8-4 Sign Regulations
 8-401. Except for identification signs not exceeding thirty-two (32) square feet in area, all signs shall be approved by the Planning Commission after public hearing and notification of all property owners within two hundred (200) feet of the property in question. Additional sign regulations relating to the P District are set out in Article 27
3. **Article 27 Sign Regulations**
Section 27-1 27-101. This Article provides regulations for exterior signs for advertising, promotion and identification of uses in order to preserve, protect and promote the public health, safety, and general welfare. Further, this Article intends to: encourage the reasonable, orderly and effective display of signs; enhance the physical appearance of the city; reduce visual clutter;

prevent blighting influences; protect property values; provide minimum standards to safeguard life, health, and property by regulating and controlling the size, height, design, quality of materials, construction, location, electrification and maintenance of all signs and sign structures; and authorize the use of signs which are compatible with their surroundings

Section 27-2 Definitions

27-201 As used in this Article, unless the context indicates otherwise, the terms listed below shall have the following meanings:

Electronic Message Center means a sign capable of displaying words, symbols, figures or images that can be electronically or mechanically changed by remote or automatic means.

Monument sign means a freestanding sign having a solid appearance and a low profile, normally consisting of a face and base. Said sign may be constructed with stone, concrete, metal, routed wood planks or beams, brick or similar materials

Ground sign means any sign permanently placed upon, or supported by, the ground independently of the principal building or structure on the property, where the bottom edge of the sign is less than six (6) feet above the ground

Sign means any identification, description, illustration, message, symbol, logo or device which directs attention to a product, service, place, activity, person, institution, business or solicitation, including any permanent or temporary display of merchandise, emblems, corporate flags, pennants or placards, designed to advertise, identify, or convey information, including all supporting structure

RECOMMENDATION

Staff is recommending approval of the proposed plan on the condition that the freestanding electronic message center sign

1. Be mounted on the two (2) existing 4.5" steel pipes which was the existing footings and base of the old sign and proposed area sign not to exceed 33.6 sq.ft. as proposed in the attached plan, be installed.
2. Only one (1) electronic message center per property
3. Static, non animated messages and images only (No video display)
4. Message change no less than every 15 seconds
5. Dimming device, or means of glare reduction must be installed and implemented after sundown
6. Staff is basing its recommendation on the following criteria as outlined in Section 27-301 and 27-606 of the Zoning Regulations:

a. Consistency with intent and purpose of the zoning regulations – In general, this proposal is consistent with the intent and purpose as outlined in Article 1 of the regulations.

b. Compatibility of proposed use with surrounding uses – This property has had the existing use established for at least four decades as same owner. The mix residential housing stock adjacent to this use dates from the 1980's to day's development.

c. Public infrastructure – Based on the application and design, the proposal will not pose a burden on Public water or sewer.

d. Necessity of the proposal due to changes in the affected area – With the recommended

e. Length of time the property has remained vacant – Not applicable.

f. Compatibility of the subject property for the proposed use – The property has contained the existing use, or similar intense R-3 High Density District (“P” Public Use District) use for forty (40) years (Built in 1975). The surrounding residential development has built up over time from the 1980s to current development the City has recognized the existence of mixed uses immediately adjacent to residential uses at least since the 1980’s Comprehensive Plan.

g. Consideration of Staff recommendation – Staff is basing its recommendation on the current findings as presented.

h. Whether the Comprehensive Plan is furthered and supported by this proposal – Although the lot at 500 NW 14th Street is currently designated as “P” Public Use District/Quasi-Public on the Future Land Use Map, the proposed request of this existing public use onto the adjoining property to the north may not be inconsistent with the spirit and intent of the Comprehensive Plan. Chapter 9, Section C, states: “Future Land Use Plan amendments are anticipated as growth occurs and market conditions change”. Since the intersection of N Vine Street and 14th Street is a secondary intersection and presently contains both commercial and residential use, it is reasonable to conclude that market conditions may support either of these uses.

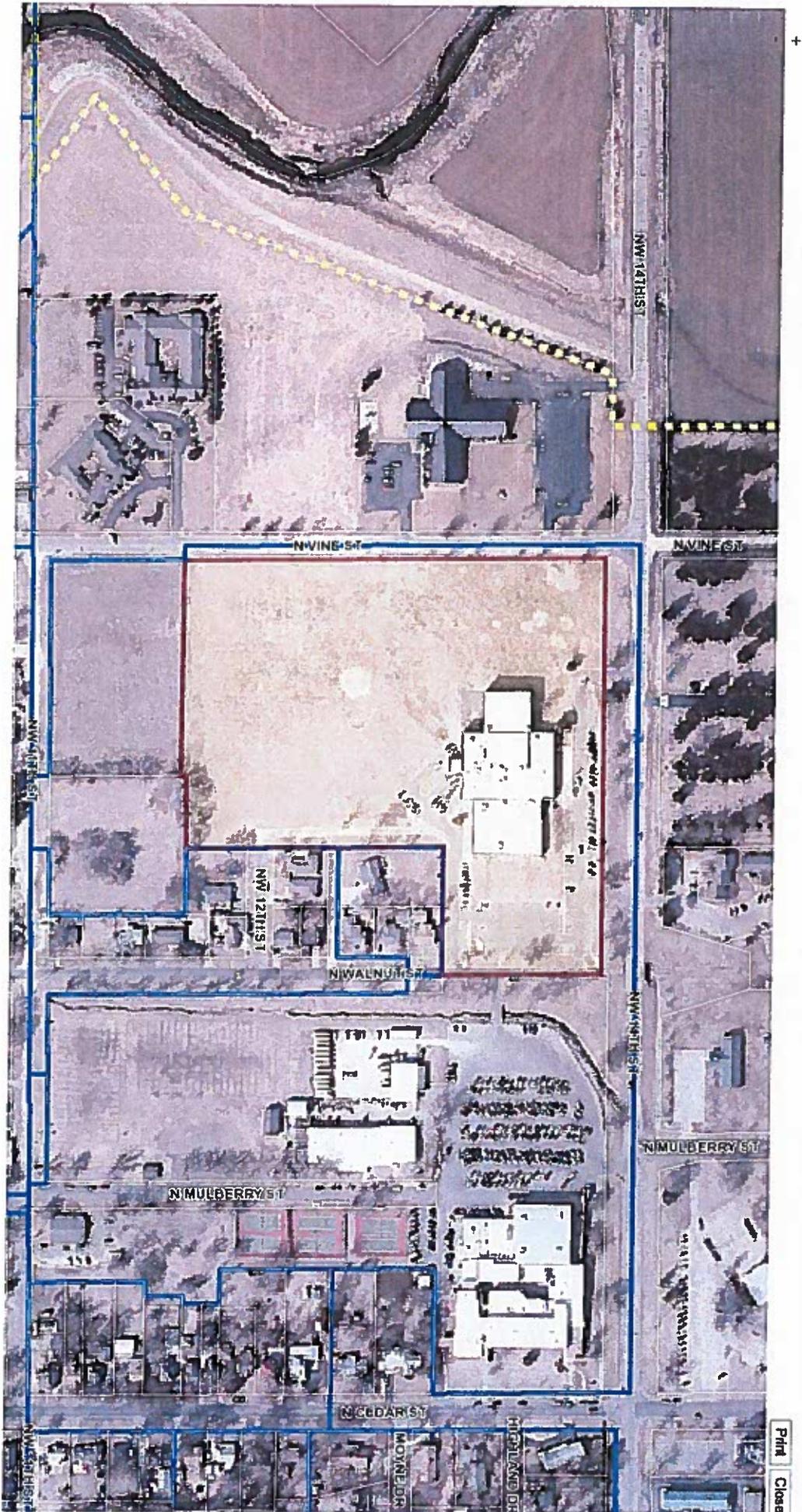
i. Adverse impacts on adjacent properties if all conditions placed upon the request are met – The purpose for imposing conditions on a proposal is to ensure that adjacent, conflicting uses are not detrimentally affected. “Goal A” under Key Issue 11 of the Comprehensive Plan strives to “minimize the negative impacts of adjacent incompatible land uses through required site improvements”. Policy #1 under this section addresses “Signage” which may be incorporated into proposals where a more intense commercial use is adjacent to a more sensitive residential use. Staff is of the opinion that the proposed signage requirements, in combination with recommendations, will minimize any negative impact on adjacent property owners.

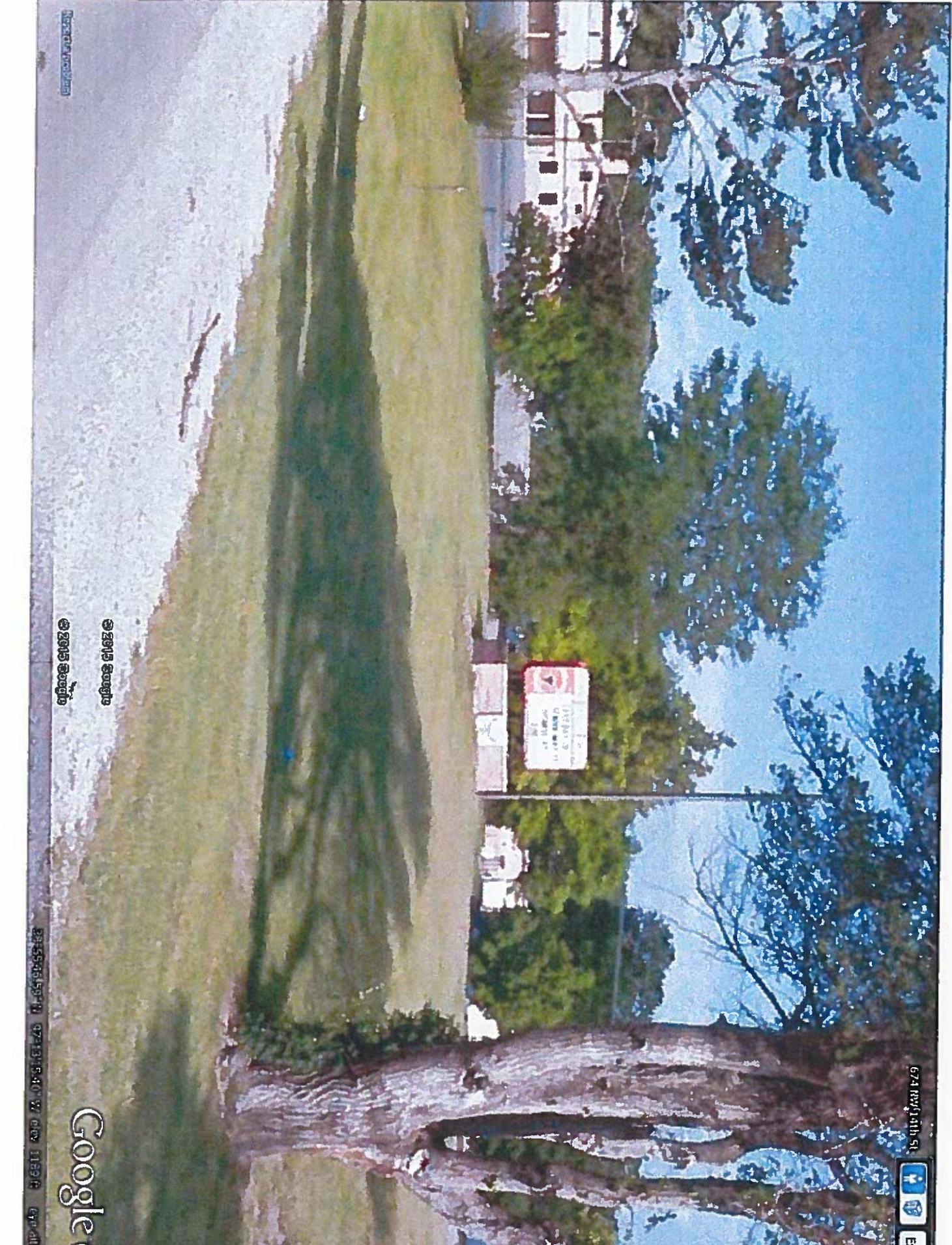
J. Solid Waste disposal facilities – Not Applicable.

K. Other items for consideration – In evaluating individual Conditional Use Permit applications, the Planning Commission may also consider the occurrence of similar land use patterns throughout the City. The subject area and its land use pattern, while not ideal, are by no means unique. There are a number of lots within Abilene containing electronic message center uses (or other commercial uses) located adjacent to, or within proximity of residential land and zones.

PLANNING COMMISSION OPTIONS:

1. Recommend approval of the Conditional Use Permit with above referenced conditions, or additional conditions as deemed necessary;
2. Recommend denial of the request.





674 Hwy 141th St



Exit Street V

ಅ 2013 ಕೋರ್ಸ್
ಅ 2013 ಅಂಚು

Google ear

22.55-05.59° N 97.13-15.40° W elev 1189ft GPR all 1993

Map data © OpenStreetMap contributors

CITY OF ABILENE, KANSAS
DEVELOPMENT APPROVAL APPLICATION FORM

419 N. Broadway · Abilene, Kansas 67410 · Tel: (785) 263-2550 · Fax: (785) 263-2552 · www.abilenecityhall.com

INSTRUCTIONS: This Application and all required fees and information must be submitted in accordance with the Code of the City of Abilene and the City of Abilene Zoning and Subdivision Regulations. All information requested in this application must be provided and answered completely.

PART I: TO BE COMPLETED BY APPLICANT

APPLICATION INFORMATION

APPLICATION FOR (CHECK APPROPRIATE BOX):

- | | |
|--|--|
| <input type="checkbox"/> ADMINISTRATIVE APPEAL | <input type="checkbox"/> LOT SPLIT |
| <input type="checkbox"/> ANNEXATION | <input type="checkbox"/> NON-CONFORMING USE CERTIFICATE |
| <input type="checkbox"/> CERTIFICATE OF APPROPRIATENESS | <input type="checkbox"/> PRELIMINARY PLAT |
| <input type="checkbox"/> COMPREHENSIVE PLAN AMENDMENT | <input type="checkbox"/> PLANNED DEVELOPMENT |
| <input checked="" type="checkbox"/> CONDITIONAL USE PERMIT | <input type="checkbox"/> REPLAT |
| <input type="checkbox"/> DEVELOPMENT CODE AMENDMENT | <input type="checkbox"/> REZONING / ZONING MAP AMENDMENT |
| <input type="checkbox"/> FINAL PLAT | <input type="checkbox"/> SITE PLAN |
| <input type="checkbox"/> HOME OCCUPATION PERMIT | <input type="checkbox"/> VACATION (PLAT, STREET, EASEMENT) |
| <input type="checkbox"/> LANDMARK DESIGNATION | <input type="checkbox"/> VARIANCE |
| <input type="checkbox"/> LOT SPLIT | |

FOR OFFICIAL USE ONLY

Appn Number: PC15-8
 Date Received: 7/1/15
 Received By: JH

BRIEF DESCRIPTION OF APPLICATION PURPOSE:

digital sign @ AMS

APPLICANT INFORMATION

APPLICANT/AGENT (If Not Property Owner):

Name: Denise Guy Tel: 785 263-2630
 Business Name: USD 435 Fax: 785 263-7610
 Address: 213 N Broadway
 City: Abilene State: KS Zip Code: 67410
 E-mail: dguy@abileneschools.org

PROPERTY OWNER (If Different from Applicant/Agent):

Name: _____ Tel: () _____
 Business Name: _____ Fax: () _____
 Address: _____
 City: _____ State: _____ Zip Code: _____
 E-mail: _____

ENGINEER/ARCHITECT/SURVEYOR:

Name: Kevin Beck Tel: 785 215-8630
 Business Name: Schmidt, Beck & Boyd Fax: 785 215 8634
 Address: 1415 SW Topelka Blvd
 City: Topelka State: KS Zip Code: 66612
 E-mail: kevin.beck@SBBeng.com

PROPERTY INFORMATION

PROPERTY ADDRESS OR GENERAL LOCATION (IN RELATION TO NEAREST STREETS):

500 NW 14th Street

PROPERTY TAX IDENTIFICATION

NUMBER: 021151602005001000

ZONING: Existing: R-3 Proposed: P

LAND USE: Existing: Proposed:

GROSS SIZE OF PLAT/LOT:

Residential: 0 Commercial: 0 Industrial: 0 Other: 45.06 Total: 45.06

NUMBER OF LOTS:

Residential: 0 Commercial: 0 Industrial: 0 Other: 1 Total: 1

IMPROVEMENT CHARACTERISTICS:

Number of Buildings or Structures: Total Building Area:

Maximum Height of Buildings or Structures: Total Impervious Area:

Table with 4 columns: EXISTING PUBLIC FACILITIES, Public, Private, Other (Describe). Rows include Water Service, Wastewater Service, and Roadway Access.

FLOODPLAIN INFORMATION:

Floodway: Yes/No, FIRM Map-Panel Number: Zone:

ARE ANY OTHER PERMITS OR DEVELOPMENT APPROVALS REQUIRED, APPLIED FOR OR RECEIVED FOR THE APPLICATION PROPERTY BY THE CITY OR ANY OTHER JURISDICTION OR AGENCY?

Yes/No If Yes, Describe Briefly and Attach a Copy of Each Permit, Approval or Application

APPLICANT/PROPERTY OWNER CERTIFICATION*

I/we acknowledge receipt of the instruction sheet explaining the method of submitting this application. I/we realize that this application cannot be processed unless it is completely filled in; is accompanied by a current abstractor's certificate as required in the instruction sheet; and is accompanied by the appropriate fee. I/we further certify that the foregoing information is true and correct to the best of our knowledge. I/we acknowledge that the City of Abilene Planning Commission, Board of Zoning Appeals or City Commission shall have authority to impose such conditions as it deems necessary in order to serve the public interest and welfare.

Applicant Signature

7-1-15 Date

Property Owner Signature

7-1-15 Date

* This Application must bear the signature(s) of the property owner(s). If an authorized agent signs on the owner's behalf, the agent shall sign his own name and attach the owner's written notarized authorization to this Application.

PART II - TO BE COMPLETED BY STAFF

DOCUMENTS TO BE SUBMITTED WITH APPLICATION**

- | | | |
|--|--|---|
| <input checked="" type="checkbox"/> Copy of Deed | <input type="checkbox"/> Easements and Covenants | <input type="checkbox"/> Location Map |
| <input type="checkbox"/> Site Plan | <input type="checkbox"/> Preliminary Plat | <input type="checkbox"/> Final Plat |
| <input type="checkbox"/> Infrastructure Plans | <input type="checkbox"/> Development Agreement | <input type="checkbox"/> Grading and Stormwater Plans |
| <input type="checkbox"/> Elevation Survey | <input type="checkbox"/> Traffic Impact Study | <input type="checkbox"/> Construction Plans |
| <input type="checkbox"/> Performance Agreement | <input type="checkbox"/> Proof of Notification | <input type="checkbox"/> Utility Plans |
| <input type="checkbox"/> Text Amendment Language | <input type="checkbox"/> Property Owner List | <input type="checkbox"/> Comprehensive Plan Amendment Justification |
| <input type="checkbox"/> Annexation Boundary Map | <input type="checkbox"/> Operating Characteristics Report | <input type="checkbox"/> Administrative Appeal Justification |
| <input type="checkbox"/> Variance Justification | <input checked="" type="checkbox"/> Other <u>Sign permit</u> | |

Additional document requirements provided to applicant on _____. The applicant is advised that the application is not accepted for public review until such time as the above identified documents are submitted and a Determination of Complete Application is certified.

David B. Dillner
Name

City Manager
Title

David B. Dillner
Signature

7/1/15
Date

** Number of copies for submission determined by Zoning Administrator. The Zoning Administrator may request additional information as deemed necessary to properly evaluate the permit application.

APPLICATION REVIEW

DECISION-MAKING BODY: Staff Planning Commission Board of Zoning Appeals City Commission
 Heritage Commission Other (specify): _____

DATE OF INITIAL HEARING(S): PC August 11th, 2015 CC September 14th, 2015

FEE AMOUNT: \$100⁰⁰ DATE FEE PAID: 7/1/15

DETERMINATION OF COMPLETE APPLICATION:

I certify that the Development Approval Application and attached documents are sufficient in form and content for review and recommendation by the decision-making bodies of the City of Abilene. As such, all required notifications and hearings may proceed pursuant to City regulations and procedures. This certification does not preclude the review, recommendation and/or decision-making bodies from requesting additional information as deemed necessary to serve the public interest.

David B. Dillner
Name

City Manager
Title

David B. Dillner
Signature

7/1/15
Date

P A I
JUL 01 2015
CITY OF ABILENE

CITY OF ABILENE
PLANNING COMMISSION
MEETING MINUTES

August 11, 2015
Meeting at 4:30 p.m.
Abilene Public Library
209 NW 4th Street

Members Present: Rod Boyd, Kyle Campbell (Vice-Chair), Bruce Dale, Steven Olson, and Michelle Stephens

Members Absent: Gene Bielefeld and Travis Sawyer (Chair)

Staff Present: Jennie Hiatt, Community Development Administrative Assistant and Daniel Shea, Community Development Director

Others Present: Ron Wilson, Applicant and Mike Heronemus, Reflector Chronicle

Call to Order & Roll Call.

Vice-Chair Campbell called the meeting to order.

Hiatt took roll call with five of the seven Commissioners present.

Approval of Agenda.

Dale made a motion to approve the agenda as written. The motion was seconded by Stephens. The motion passed unanimously. (5-0)

Approval of Meeting Minutes – August 3, 2015.

Olson made a motion to approve the minutes as written. The motion was seconded by Boyd. The motion passed unanimously. (5-0)

Business.

1. Proposed Zoning Map.

Shea presented the staff report.

Campbell asked the Commissioners if they had any questions for staff and there were none.

Campbell then opened the public hearing and then closed the public hearing as there were no public comments.

Stephens made a motion to recommend approval of the Proposed Zoning Map to the City Commission. The motion was seconded by Olson. The motion passed unanimously. (5-0)

2. **Public Hearing, PC 15-8**, a request by USD 435 for a Conditional Use Permit (CUP) to allow an electronic message center in the Public (P) Zoning District located at 500 NW 14th Street, Abilene, KS.

Shea presented the staff report.

Campbell asked the Commissioners if they had any questions for staff.

Dale asked a couple of questions in regards to signage for the high school and the new elementary school.

Campbell asked the applicant if they had any comments.

Wilson stated the sign is to advertize middle school events only.

There was discussion.

Campbell asked Shea a question in regards to whether or not the commission should make the approval of the zoning map a condition of the CUP.

There was discussion.

Wilson stated that they will retro fitting the current sign and it will be controlled from the school office inside the building.

There was brief discussion.

Campbell asked if the sign would be dual-sided.

Wilson stated yes.

There was discussion regarding setbacks and the size of the sign.

Campbell opened the public hearing and since there wasn't any public comments, he then closed the public hearing.

There was brief discussion.

Stephens made a motion to recommend approval of PC 15-8 to the City Commission with the Staff's listed conditions along with the additional condition that the Proposed Zoning Map must be approved by the City Commission prior to approving the CUP. The motion was seconded by Olson. The motion passed unanimously. (5-0)

Comments.

Shea introduced himself to the Commissioners and told a little bit about himself. He then updated them on some of the things that the Community Development Department is currently working on.

There will not be a meeting in September. The next scheduled meeting is on October 13, 2015.

Adjournment.

Stephens made a motion to adjourn the meeting. The motion was seconded by Boyd. The motion passed unanimously (5-0) and the meeting was adjourned.

Minutes Submitted,

Daniel J. Shea MRCP
Community Development Director

Minutes Approved,

Travis Sawyer, Chair or
Kyle Campbell, Vice-Chair