

**RESOLUTION NO. 082222-2**

**A RESOLUTION OF THE CITY OF ABILENE, KANSAS, APPROVING THE LEVY OF A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE.**

**WHEREAS**, the budget proposed by the Governing Body of the City of Abilene, Kansas (the "City"), requires the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body of the City held a hearing on August 22, 2022, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City, having conducted a public hearing, desires to adopt a budget that requires the levy of a property tax rate exceeding the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF ABILENE, KANSAS, AS FOLLOWS:**

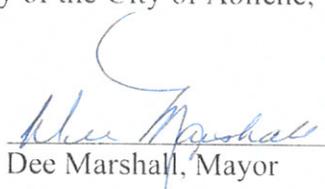
**Section 1.** The Governing Body of the City hereby approves exceeding the Revenue Neutral Rate of 48.232 mills and directs the City Manager and City Clerk to take action necessary to exceed the Revenue Neutral Rate.

**Section 2.** The Governing Body of the City hereby directs the City Manager or his designee to certify to the County Clerk the amount of ad valorem tax to be levied by the City in accordance with the budget to be adopted by the Governing Body.

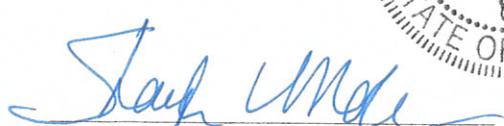
**Section 3.** This Resolution shall be in full force and effect from and after its adoption.

Passed and approved by the Governing Body of the City of Abilene, Kansas, on this 22<sup>nd</sup> day of August 2022.



  
Dee Marshall, Mayor

ATTEST:

  
Shayla Mohr, City Clerk

## Roll Call Vote

A Roll Call Vote of the City of Abilene To Levy a Property Tax Exceeding the Revenue Neutral Rate  
 Hearing to Exceed Revenue Neutral Rate held on August 22, 2022  
 Resolution No. 082222-2

Governing Body Member	Yes	No	No Vote
Dee Marshall	X		
Trevor Witt	X		
Brandon Rein	X		
Wendy Miller	X		
John Kollhoff		X	
<b>TOTAL</b>			

Certified:

Shayla L. Mohr

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Shayla L. Mohr, City Clerk



**ORDINANCE NO. 22-3419**

**AN ORDINANCE ADOPTING AND APPROPRIATING THE 2023 ANNUAL BUDGET OF THE CITY OF ABILENE, KANSAS.**

WHEREAS, a proposed annual budget for the fiscal year commencing January 1, 2023 has been prepared by the City Manager and the Finance Director, and

WHEREAS, the proposed annual budget has been prepared and presented to the City Commission in accordance with applicable law,

WHEREAS, the City Commission has examined, studied, and reviewed, the proposed annual budget, and

WHEREAS, a public hearing was held and conducted so as to give interested citizens a reasonable opportunity to be heard, and

WHEREAS, multiple additional opportunities were afforded the citizens to comment on the proposed budget, and

WHEREAS, the City Commission, has after due consideration and deliberation, made such amendments and adjustments in the proposed annual budget as considered necessary, desirable, and expedient, SO NOW, THEREFORE,

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

**SECTION ONE.** Budget Approved. The proposed 2023 annual budget as prepared on forms prescribed by the State of Kansas, which is hereby incorporated by reference, is authorized and approved (the "2023 Budget").

**SECTION TWO.** Transfers. All interfund transactions identified in the Schedule of Transfers as contained in said 2023 Budget filing with the State of Kansas are adopted by reference.

**SECTION THREE.** Implementation. The City manager is authorized and directed to implement and to administer, within the budgetary funding limits and within adopted city policy and relevant state and city laws and regulations, the approved 2023 Budget.

**SECTION FOUR.** Appropriation of Funds. The 2023 Budget of the City of Abilene shall constitute an appropriation of the money so budgeted, and the City Manager shall be authorized to adjust all salaries, including exempt positions, to pay payrolls and claims, and to make interfund transfers as provided in the 2023 Budget of the City of Abilene; provided that all such payments and transfers made shall be deducted from the accounts so appropriated, and that the total of payments made by Fund shall not exceed the amount appropriated by Fund.

**SECTION FIVE. Accounts Payable.** The Administration Department shall establish regulations as to the manner of payment of the periodic dates on which payrolls and claims shall be paid, provided that all employees of the City of Abilene shall be paid bi-weekly and no payroll or claims shall be paid until it has been approved by the City Manager, or his or her designee, and by the Finance Director.

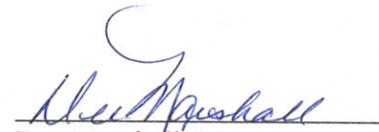
**SECTION SIX. Records.** The Finance Director shall cause a record to be maintained of all payments of any nature.

**SECTION SEVEN. Certified Budget to County Clerk.** The Finance Director shall be directed to submit a certified copy of the 2023 Budget for the City to the County Clerk in order for the tax rates to be certified on the tax rolls for the 2023 calendar year.

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

**APPROVED AND PASSED** by the Governing Body of the City of Abilene, Kansas, this 22nd day of August, 2022.



  
Dee Marshall, Mayor

Attest:

  
Shayla L. Mohr, City Clerk







Abilene

2023

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013 Fire/Ladder Truck	2/27/2013	9/1/2023	1.90	460,000	100,000	3-1, 9-1	9/1	1,850	50,000	950	50,000
Dawson Cottage Addition	8/13/2015	9/1/2025	2.45	245,000	100,000	3-1, 9-1	9/1	2,238	25,000	1,725	25,000
Highlands/Cedar/East/Daws	7/6/2017	9/1/2040	3.0-4.0	4,290,000	3,485,000	3-1, 9-1	9/1	122,250	210,000	115,950	225,000
8th Street/WTP/Sewer	7/15/2019	9/1/2039	2.35	2,725,000	2,725,000	3-1, 9-1	9/1	99,550	110,000	94,050	115,000
WWTP	12/20/2019	3/1/2028	2.58	3,945,000	2,885,000	3-1, 9-1	3/1	114,425	415,000	97,425	435,000
<b>Total G.O. Bonds</b>					<b>9,295,000</b>			<b>340,313</b>	<b>810,000</b>	<b>310,100</b>	<b>850,000</b>
Revenue Bonds:											
PBC Hospital Bond	12/14/2017	12/1/2035	2.00-5.00	17,405,000	16,885,000	6-1, 12-1	12/1	674,944	980,000	635,744	1,020,000
<b>Total Revenue Bonds</b>					<b>16,885,000</b>			<b>674,944</b>	<b>980,000</b>	<b>635,744</b>	<b>1,020,000</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>26,180,000</b>			<b>1,015,257</b>	<b>1,790,000</b>	<b>945,844</b>	<b>1,870,000</b>



**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2023**

Library found in: Abilene  
Dickinson

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2022</u>	Proposed Year <u>2023</u>
Ad Valorem	\$476,669	\$504,106
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$44,292	\$46,020
Recreational Vehicle Tax	\$802	\$775
16/20M Vehicle Tax	\$217	\$227
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$521,980	\$551,128
Difference in Total Taxes:	\$29,148	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$58,933,906	\$61,325,282
Did Assessed Valuation Decrease?	No	
Levy Rate	8.088	8.220
Difference in Levy Rate:	0.132	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.





Abilene

2023

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Expenditures:</b>			
<b>General Government</b>			
Personnel	301,800	370,857	441,390
Contractual	57,225	65,500	60,500
Operations	229,352	259,007	312,300
Capital Outlay	127,255	50,000	50,000
<b>Total</b>	<b>715,632</b>	<b>745,364</b>	<b>864,190</b>
<b>Police</b>			
Personnel	1,132,664	1,275,175	1,474,465
Contractual	0	0	0
Operations	212,998	183,800	206,900
Capital Outlay	0	0	
<b>Total</b>	<b>1,345,663</b>	<b>1,458,975</b>	<b>1,681,365</b>
<b>Fire</b>			
Personnel	671,130	974,411	1,015,990
Contractual	0	0	0
Operations	89,269	107,325	125,000
Capital Outlay	0	0	0
<b>Total</b>	<b>760,398</b>	<b>1,081,736</b>	<b>1,140,990</b>
<b>Streets</b>			
Personnel	240,573	284,572	332,868
Contractual	0	0	0
Operations	315,496	384,600	402,600
Capital Outlay	0		
<b>Total</b>	<b>556,069</b>	<b>669,172</b>	<b>735,468</b>
<b>Flood Control</b>			
Personnel	26,284	45,833	89,941
Contractual	0	0	0
Operations	55,302	48,700	72,700
Capital Outlay			
<b>Total</b>	<b>81,586</b>	<b>94,533</b>	<b>162,641</b>
<b>Parks</b>			
Personnel	218,671	237,450	284,828
Contractual	0	0	0
Operations	84,701	96,850	99,350
Capital Outlay	9,405	15,000	15,000
<b>Total</b>	<b>312,777</b>	<b>349,300</b>	<b>399,178</b>
<b>Swimming Pool</b>			
Personnel	0	0	0
Contractual	0	0	0
Operations	9,693	20,000	21,000
Capital Outlay	0	0	0
<b>Total</b>	<b>9,693</b>	<b>20,000</b>	<b>21,000</b>
<b>Community Development</b>			
Personnel	56,381	95,488	116,675
Contractual	0	0	0
Operations	9,467	12,250	18,150
Capital Outlay	10,000	35,000	100,000
<b>Total</b>	<b>75,847</b>	<b>142,738</b>	<b>234,825</b>
<b>Page 1 - Total</b>	<b>3,857,665</b>	<b>4,561,818</b>	<b>5,239,657</b>

Abilene

2023

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Inspection			
Personnel	80,326	83,443	91,883
Contractual	30,742	35,000	20,000
Operations	25,335	31,650	47,900
Capital Outlay	1,340	0	0
<b>Total</b>	<b>137,743</b>	<b>150,093</b>	<b>159,783</b>
Municipal Court			
Personnel	77,097	81,026	86,795
Contractual	43,250	60,000	65,000
Operations	39,784	62,525	79,925
Capital Outlay	0	0	0
<b>Total</b>	<b>160,131</b>	<b>203,551</b>	<b>231,720</b>
Senior Center			
Personnel	5,056	6,000	7,059
Contractual	7,200	7,500	11,000
Operations	20,542	19,100	27,350
Capital Outlay	0	5,000	0
<b>Total</b>	<b>32,798</b>	<b>37,600</b>	<b>45,409</b>
Civic Center			
Personnel	0	0	0
Contractual	0	0	0
Operations	29,635	35,750	25,250
Capital Outlay	12,053	11,000	21,500
<b>Total</b>	<b>41,688</b>	<b>46,750</b>	<b>46,750</b>
Land Bank			
Personnel	0	0	0
Contractual	0	0	0
Operations	0	25,000	25,000
Capital Outlay	0	0	0
<b>Total</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Page 2 -Total	372,360	462,994	508,662
Page 1 -Total	3,857,665	4,561,818	5,239,657
<b>Grand Total</b>	<b>4,230,025</b>	<b>5,024,812</b>	<b>5,748,319</b>

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

Abilene

2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Debt Service	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	221,447	31,124	47,792
Receipts:			
Ad Valorem Tax	296,426	343,070	xxxxxxxxxxxxxxxx
Delinquent Tax	8,725	9,864	5,000
Motor Vehicle Tax	62,968	28,895	33,121
Recreational Vehicle Tax	1,126	1,678	558
16/20M Vehicle Tax	0	0	163
Commercial Vehicle Tax	0	0	886
Watercraft Tax	0	0	173
Special Assessments	115,904	115,000	115,000
Interest Income	992	500	500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>486,140</b>	<b>499,007</b>	<b>155,401</b>
<b>Resources Available:</b>	<b>707,587</b>	<b>530,130</b>	<b>203,193</b>
Expenditures:			
GO Bond 2011 1st Street	257,500	0	0
GO Bond 2015A Dawson Cottage	27,714	27,238	26,725
GO Bond 2017 Highlands/Cedar/East/Daw	333,400	332,250	340,950
GO Bond 2019A 8th Street	57,850	122,850	124,600
Cash Basis Reserve (2023 column)			50,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>676,464</b>	<b>482,338</b>	<b>542,275</b>
Unencumbered Cash Balance Dec 31	31,124	47,792	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	744,109	532,338	542,275
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			542,275
Tax Required			339,082
Delinquent Comp Rate: 0.0%			0
Amount of 2022 Ad Valorem Tax			339,082

Adopted Budget Library	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	453,376	476,669	xxxxxxxxxxxxxxxx
Delinquent Tax	8,752	0	0
Motor Vehicle Tax	61,012	44,292	46,020
Recreational Vehicle Tax	1,094	802	775
16/20M Vehicle Tax	0	217	227
Commercial Vehicle Tax	0	1,302	1,232
Watercraft Tax	0	249	240
Non Tax Revenue			
Grants			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>524,234</b>	<b>523,531</b>	<b>48,494</b>
<b>Resources Available:</b>	<b>524,234</b>	<b>523,531</b>	<b>48,494</b>
Expenditures:			
Appropriation to Library	524,234	523,531	552,600
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>524,234</b>	<b>523,531</b>	<b>552,600</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	522,650	523,531	552,600
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			552,600
Tax Required			504,106
Delinquent Comp Rate: 0.0%			0
Amount of 2022 Ad Valorem Tax			504,106

See Tab A  
See Tab B See Tab D

CPA Summary

Abilene

2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Airport</b>	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	309,582	325,829	428,382
Receipts:			
Ad Valorem Tax	23,616	59,328	xxxxxxxxxxxxxxxx
Delinquent Tax	318	570	
Motor Vehicle Tax	1,548	2,311	5,728
Recreational Vehicle Tax	28	17	97
16/20M Vehicle Tax		3	28
Commercial Vehicle Tax		31	153
Watercraft Tax		5	30
Intergovernmental Revenue	94,983	108,506	630,000
Reimbursed Expense/Contract Payments	21,718	7,500	7,500
Neighborhood Revitalization Rebate			0
Miscellaneous	36	20	20
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>142,248</b>	<b>178,291</b>	<b>643,556</b>
<b>Resources Available:</b>	<b>451,830</b>	<b>504,120</b>	<b>1,071,938</b>
Expenditures:			
Personnel	0	0	0
Contractual	4,447	5,000	6,500
Operations	22,589	35,000	40,000
Capital Outlay	96,965	33,738	1,000,000
Transfer to Equipment Reserve	2,000	2,000	4,000
Cash Forward (2023 column)			20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>126,001</b>	<b>75,738</b>	<b>1,070,500</b>
Unencumbered Cash Balance Dec 31	325,829	428,382	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	485,400	774,600	1,070,500
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		1,070,500
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2022 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Fire Apparatus</b>	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	7,119	7,206	15,974
Receipts:			
Ad Valorem Tax	105,488	117,892	xxxxxxxxxxxxxxxx
Delinquent Tax	1,743	2,192	1,500
Motor Vehicle Tax	13,165	10,310	11,382
Recreational Vehicle Tax	235	187	192
16/20M Vehicle Tax		51	56
Commercial Vehicle Tax		303	305
Watercraft Tax		58	59
Sale of Excess Equipment		700	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>120,632</b>	<b>131,693</b>	<b>13,494</b>
<b>Resources Available:</b>	<b>127,751</b>	<b>138,899</b>	<b>29,468</b>
Expenditures:			
2013 Ladder Truck	47,548	51,850	50,950
2019 Fire Truck Lease Purchase (7 year)	72,997	71,075	71,075
Cash Forward (2023 column)			25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>120,544</b>	<b>122,925</b>	<b>147,025</b>
Unencumbered Cash Balance Dec 31	7,206	15,974	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	132,545	137,925	147,025
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		147,025
	Tax Required		117,558
Delinquent Comp Rate:	0.0%		0
Amount of 2022 Ad Valorem Tax			117,558

**CPA Summary**

Abilene

2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Capital Improvement</b>	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	362,712	155,822	270,581
Receipts:			
Ad Valorem Tax	60,752	251,741	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	555	1,726	500
Motor Vehicle Tax	2,539	5,947	24,304
Recreational Vehicle Tax	44	345	409
16/20M Vehicle Tax	0	0	120
Commercial Vehicle Tax	0	0	650
Watercraft Tax	0	0	127
Tax Credits	9,464	90,000	0
Sale of Property	0	5,000	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>73,353</b>	<b>354,759</b>	<b>26,110</b>
<b>Resources Available:</b>	<b>436,065</b>	<b>510,581</b>	<b>296,691</b>
Expenditures:			
Capital Outlay	0	0	250,000
2021 CIP City Building	278,568	225,000	0
Facility Maintenance & Reserve	1,676	15,000	150,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>280,244</b>	<b>240,000</b>	<b>400,000</b>
Unencumbered Cash Balance Dec 31	155,822	270,581	xxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	437,000	367,620	400,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	400,000
		Tax Required	103,309
		Delinquent Comp Rate: 0.0%	0
		Amount of 2022 Ad Valorem Tax	103,309

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>0</b>	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2022 Ad Valorem Tax	0

**CPA Summary**

Abilene

2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	257,196	366,035	194,770
Receipts:			
State of Kansas Gas Tax	178,874	169,790	172,410
County Transfers Gas	0	0	0
KDOT - Federal Fund Exchange	83,872	99,924	80,000
Transfer From 8th Street Project Fund	0	233,037	0
Miscellaneous	2,185	2,500	2,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>264,931</b>	<b>505,251</b>	<b>254,410</b>
<b>Resources Available:</b>	<b>522,127</b>	<b>871,286</b>	<b>449,180</b>
Expenditures:			
Operations	31,031	48,000	72,000
Contractual Services	46,408	50,000	50,000
Capital Outlay	78,653	578,517	325,000
Cash Forward (2023 column)			2,180
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>156,092</b>	<b>676,517</b>	<b>449,180</b>
Unencumbered Cash Balance Dec 31	366,035	194,770	0
2021/2022/2023 Budget Authority Amount	507,180	789,895	449,180

0

Adopted Budget

Adopted Budget Sales Tax Street	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	722,856	1,118,275	1,538,275
Receipts:			
Sales Tax Distribution	395,419	420,000	380,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>395,419</b>	<b>420,000</b>	<b>380,000</b>
<b>Resources Available:</b>	<b>1,118,275</b>	<b>1,538,275</b>	<b>1,918,275</b>
Expenditures:			
Street Projects	0	0	1,900,000
Cash Forward (2023 column)			18,275
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>1,918,275</b>
Unencumbered Cash Balance Dec 31	1,118,275	1,538,275	0
2021/2022/2023 Budget Authority Amount	988,671	1,022,856	1,918,275

**CPA Summary**

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Abilene

2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Parks &amp; Recreation</b>	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	58,667	74,942	68,738
Receipts:			
Alcohol Tax	11,231	14,000	14,000
Gifts and Donations	37,278	7,697	0
Miscellaneous	7	5	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>48,516</b>	<b>21,702</b>	<b>14,000</b>
<b>Resources Available:</b>	<b>107,183</b>	<b>96,644</b>	<b>82,738</b>
Expenditures:			
Capital Outlay	32,241	27,906	80,000
Cash Forward (2023 column)			2,738
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>32,241</b>	<b>27,906</b>	<b>82,738</b>
Unencumbered Cash Balance Dec 31	74,942	68,738	0
2021/2022/2023 Budget Authority Amount	76,229	65,167	82,738

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>Special Alcohol &amp; Drug</b>	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	10,037	11,269	12,819
Receipts:			
Alcohol Tax	11,231	14,000	14,000
Miscellaneous	1	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>11,232</b>	<b>14,000</b>	<b>14,000</b>
<b>Resources Available:</b>	<b>21,269</b>	<b>25,269</b>	<b>26,819</b>
Expenditures:			
Awards and Contributions	10,000	12,450	14,000
Cash Forward (2023 column)			12,819
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>10,000</b>	<b>12,450</b>	<b>26,819</b>
Unencumbered Cash Balance Dec 31	11,269	12,819	0
2021/2022/2023 Budget Authority Amount	28,000	20,037	26,819

<b>CPA Summary</b>
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Abilene

2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Recycle</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	172,713	200,243	216,437
Receipts:			
Charges for Service	100,630	100,000	100,000
Sale of Merchandise	34,181	30,000	20,000
Grants			
Miscellaneous	1,432	250	50
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>136,243</b>	<b>130,250</b>	<b>120,050</b>
<b>Resources Available:</b>	<b>308,956</b>	<b>330,493</b>	<b>336,487</b>
Expenditures:			
Personnel	0	0	8,935
Operations	20,513	24,806	52,120
Contractual Services	74,000	75,000	75,000
Capital Outlay	0	0	100,000
Transfer to Equipment Reserve	9,500	9,500	13,750
Franchise Transfer to General Fund	4,700	4,750	5,000
Cash Forward (2023 column)			81,682
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>108,713</b>	<b>114,056</b>	<b>336,487</b>
Unencumbered Cash Balance Dec 31	200,243	216,437	0
2021/2022/2023 Budget Authority Amount	246,995	277,793	336,487

Adopted Budget

Adopted Budget <b>Storm Water</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	612,321	476,369	530,969
Receipts:			
Storm Drain Fee	68,267	68,000	68,000
Miscellaneous	60	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>68,327</b>	<b>68,000</b>	<b>68,000</b>
<b>Resources Available:</b>	<b>680,648</b>	<b>544,369</b>	<b>598,969</b>
Expenditures:			
Contractual Services	8,890	0	20,000
Capital Outlay	191,989	10,000	550,000
Franchise Transfer to General Fund	3,400	3,400	3,400
Cash Forward (2023 column)			25,569
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>204,279</b>	<b>13,400</b>	<b>598,969</b>
Unencumbered Cash Balance Dec 31	476,369	530,969	0
2021/2022/2023 Budget Authority Amount	554,250	534,021	598,969

**CPA Summary**

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Abilene

2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Revenue Library/Pool</b>	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	79,266	72,196	40,496
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>79,266</b>	<b>72,196</b>	<b>40,496</b>
Expenditures:			
Capital Outlay	7,070	31,700	40,496
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>7,070</b>	<b>31,700</b>	<b>40,496</b>
Unencumbered Cash Balance Dec 31	72,196	40,496	0
2021/2022/2023 Budget Authority Amount	79,962	72,196	40,496

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>8th Street Project</b>	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	238,599	233,037	0
Receipts:			
Interest on Idle Funds	11	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>11</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>238,610</b>	<b>233,037</b>	<b>0</b>
Expenditures:			
Capital Outlay	5,573	0	0
Transfer to other funds	0	233,037	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>5,573</b>	<b>233,037</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	233,037	0	0
2021/2022/2023 Budget Authority Amount	256,235	233,037	0

**CPA Summary**

Abilene

2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Water</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,017,666	845,902	930,064
Receipts:			
Charges for service	1,869,849	1,906,490	1,897,990
Fines and Penalties	25,014	20,000	20,000
Reimbursed Expenses	13,060	0	0
Antenna Fees	17,129	17,500	17,500
Miscellaneous	75	0	500
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,925,127</b>	<b>1,943,990</b>	<b>1,935,990</b>
<b>Resources Available:</b>	<b>2,942,793</b>	<b>2,789,892</b>	<b>2,866,054</b>
Expenditures:			
WELLS/PRODUCTION & WTP			
Personnel	264,209	250,000	303,301
Operations	267,810	314,650	412,150
Capital Outlay	112,000	0	0
Contractual	41,414	0	10,000
WATER DISTRIBUTION			
Personnel	201,304	225,000	271,486
Operations	349,334	362,700	461,700
Capital Outlay	100,251	80,331	200,000
Contractual	0	0	0
COMMERCIAL			
Personnel	148,574	165,017	188,852
Operations	143,044	158,000	164,500
Capital Outlay	443	0	0
Contractual	4,917	7,300	7,300
DEBT SERVICE			
Principal & Interest	31,250	66,250	64,500
2019 Bond Expense	241,301	36,580	0
TRANSFERS			
Franchise Transfer to General Fund	91,040	94,000	97,000
Transfer to Water Equipment Reserve	100,000	100,000	200,000
Cash Forward (2023 column)			485,265
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,096,891</b>	<b>1,859,828</b>	<b>2,866,054</b>
Unencumbered Cash Balance Dec 31	845,902	930,064	0
2021/2022/2023 Budget Authority Amount	2,621,727	2,775,874	2,866,054

**CPA Summary**

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Abilene

2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	790,026	1,012,175	930,517
Receipts:			
Charges for service	1,632,583	1,621,245	1,617,245
Miscellaneous	10,830	10,000	2,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,643,413</b>	<b>1,631,245</b>	<b>1,619,245</b>
<b>Resources Available:</b>	<b>2,433,439</b>	<b>2,643,420</b>	<b>2,549,762</b>
Expenditures:			
COLLECTION			
Personnel	111,893	125,000	171,137
Operations	54,715	52,144	66,950
Capital Outlay	8	5,000	260,000
WASTEWATER TREATMENT PLANT			
Personnel	179,747	209,890	241,921
Operations	274,105	307,176	333,900
Capital Outlay	0	45,000	50,000
COMMERCIAL			
Personnel	139,973	155,018	183,352
Operations	114,289	124,000	138,000
Capital Outlay	443	0	0
Contractual	4,917	7,300	7,300
DEBT SERVICE			
Principal & Interest	541,175	549,875	552,375
TRANSFERS			
Transfer to General Fund	0	82,500	81,000
Transfer to Sewer Equipment Reserve	0	50,000	100,000
Cash Forward (2023 column)			363,827
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,421,265</b>	<b>1,712,903</b>	<b>2,549,762</b>
Unencumbered Cash Balance Dec 31	1,012,175	930,517	0
2021/2022/2023 Budget Authority Amount	2,071,969	2,544,470	2,549,762

<b>CPA Summary</b>
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Abilene

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds-A

(1) Fund Name:                      (2) Fund Name:                      (3) Fund Name:                      (4) Fund Name:                      (5) Fund Name:

<b>Equipment Reserve</b>		<b>Water Equipment Reserve</b>		<b>Sewer Equipment Reserve</b>		<b>Special Law Enforcement</b>		<b>ARPA</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	332,366	Cash Balance Jan 1	3,199	Cash Balance Jan 1	335,140	Cash Balance Jan 1	5,917	Cash Balance Jan 1	0	676,622
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	40	Interest Income	0	Interest Income	33	Asset Forfeitures	0	ARPA Funds	473,165	
Grants	49,178	Transfers	100,000	Transfers	0	Warrant Fee	749			
Insurance Claims	36,350									
Transfers	321,500									
<b>Total Receipts</b>	<b>407,068</b>	<b>Total Receipts</b>	<b>100,000</b>	<b>Total Receipts</b>	<b>33</b>	<b>Total Receipts</b>	<b>749</b>	<b>Total Receipts</b>	<b>473,165</b>	<b>981,014</b>
<b>Resources Available:</b>	<b>739,434</b>	<b>Resources Available:</b>	<b>103,199</b>	<b>Resources Available:</b>	<b>335,173</b>	<b>Resources Available:</b>	<b>6,666</b>	<b>Resources Available:</b>	<b>473,165</b>	<b>1,657,636</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment Purchase	304,082	Equipment Purchase	0	Equipment Purchase	0	Police Equipment	0	Capital Outlay	120,697	
<b>Total Expenditures</b>	<b>304,082</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>120,697</b>	<b>424,779</b>
<b>Cash Balance Dec 31</b>	<b>435,351</b>	<b>Cash Balance Dec 31</b>	<b>103,199</b>	<b>Cash Balance Dec 31</b>	<b>335,173</b>	<b>Cash Balance Dec 31</b>	<b>6,666</b>	<b>Cash Balance Dec 31</b>	<b>352,467</b>	<b>1,232,856</b> **
										<b>1,232,856</b> **

\*\*Note: These two block figures should agree.

<b>CPA Summary</b>
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Abilene

**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds-B

(1) Fund Name:                      (2) Fund Name:                      (3) Fund Name:                      (4) Fund Name:                      (5) Fund Name:

<b>Sister City Scholarship</b>		<b>KS Fights Addiction Act</b>								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers	7,000	Opioid Settlements	0							
Total Receipts	7,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	7,000
Resources Available:	7,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	7,000
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Scholarships	0	Special Projects	0							
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	7,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	<b>7,000</b> **
										<b>7,000</b> **

\*\*Note: These two block figures should agree.

<b>CPA Summary</b>



Abilene

2023

**2023 Neighborhood Revitalization Rebate**

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General			0
Debt Service			0
Library			0
Airport			0
Fire Apparatus			0
Capital Improvement			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
<b>TOTAL</b>	<b>0</b>	<b>0.000</b>	<b>0</b>

2022 July 1 Valuation: 61,325,282

Valuation Factor: 61,325.282

Neighborhood Revitalization Subj to Rebate: 1,768,264

Neighborhood Revitalization factor: 1,768.264

\*\*This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.