











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

**Budgeted Year: 2024**

Library found in: City of Abilene  
Dickinson County

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>2023</u>	Proposed Year <u>2024</u>
Ad Valorem	\$504,106	\$532,954
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$48,494	\$45,400
Recreational Vehicle Tax	\$0	\$847
16/20M Vehicle Tax	\$0	\$257
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$552,600	\$579,458
Difference in Total Taxes:	\$26,858	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$61,326,310	\$64,836,320
Did Assessed Valuation Decrease?	No	
Levy Rate	8.221	8.220
Difference in Levy Rate:	(0.001)	
Qualify for grant:	Not 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.





City of Abilene

2024

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
<b>Administrative</b>			
Salaries	333,939	379,376	429,929
Contractual	64,054	60,500	60,500
Commodities	306,267	236,136	346,844
Capital Outlay	1,638	50,000	0
<b>Total</b>	<b>705,898</b>	<b>726,012</b>	<b>837,273</b>
<b>Police</b>			
Salaries	1,275,938	1,409,731	1,626,702
Contractual	0	0	0
Commodities	175,199	221,035	226,641
Capital Outlay	5,742	0	0
<b>Total</b>	<b>1,456,879</b>	<b>1,630,766</b>	<b>1,853,343</b>
<b>Fire</b>			
Salaries	871,237	987,659	1,089,039
Contractual	0	0	0
Commodities	110,156	129,353	145,793
Capital Outlay	129	0	0
<b>Total</b>	<b>981,522</b>	<b>1,117,012</b>	<b>1,234,832</b>
<b>Streets</b>			
Salaries	266,721	362,323	397,147
Contractual	0	0	0
Commodities	404,818	405,436	426,353
Capital Outlay	0	0	0
<b>Total</b>	<b>671,539</b>	<b>767,759</b>	<b>823,500</b>
<b>Flood Control</b>			
Salaries	44,490	83,878	80,007
Contractual	0	0	0
Commodities	41,905	72,700	74,853
Capital Outlay	0	0	0
<b>Total</b>	<b>86,395</b>	<b>156,578</b>	<b>154,860</b>
<b>Parks</b>			
Salaries	231,111	285,934	359,289
Contractual	0	0	0
Commodities	97,669	101,133	106,692
Capital Outlay	12,634	15,000	15,000
<b>Total</b>	<b>341,414</b>	<b>402,067</b>	<b>480,981</b>
<b>Pool</b>			
Salaries	0	0	0
Contractual	0	0	0
Commodities	13,969	19,920	22,230
Capital Outlay	0	0	0
<b>Total</b>	<b>13,969</b>	<b>19,920</b>	<b>22,230</b>
<b>Community Development</b>			
Salaries	104,100	116,675	120,201
Contractual	0	0	0
Commodities	28,501	18,150	22,850
Capital Outlay	0	100,000	25,000
<b>Total</b>	<b>132,601</b>	<b>234,825</b>	<b>168,051</b>
<b>Page 1 - Total</b>	<b>4,390,217</b>	<b>5,054,939</b>	<b>5,575,070</b>

City of Abilene

2024

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
Inspection			
Salaries	83,746	91,883	95,047
Contractual	0	20,000	20,000
Commodities	28,501	48,342	53,050
Capital Outlay	0	0	0
<b>Total</b>	<b>112,247</b>	<b>160,225</b>	<b>168,097</b>
<b>Municipal Court</b>			
Salaries	77,696	86,805	91,131
Contractual	43,520	65,000	65,000
Commodities	48,947	79,925	75,025
Capital Outlay	0	0	0
<b>Total</b>	<b>170,163</b>	<b>231,730</b>	<b>231,156</b>
<b>Senior Center</b>			
Salaries	5,377	7,059	7,270
Contractual	9,600	11,000	11,000
Commodities	25,128	28,114	24,864
Capital Outlay	1,634	0	0
<b>Total</b>	<b>41,739</b>	<b>46,173</b>	<b>43,134</b>
<b>Civic Center</b>			
Salaries	0	0	0
Contractual	0	0	0
Commodities	41,719	27,686	25,836
Capital Outlay	8,408	21,500	20,750
<b>Total</b>	<b>50,127</b>	<b>49,186</b>	<b>46,586</b>
<b>Land Bank</b>			
Salaries	0	0	0
Contractual	0	0	0
Commodities	23,597	25,000	25,000
Capital Outlay	0	0	0
<b>Total</b>	<b>23,597</b>	<b>25,000</b>	<b>25,000</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Page 2 -Total	397,873	512,314	513,973
Page 1 -Total	4,390,217	5,054,939	5,575,070
<b>Grand Total</b>	<b>4,788,090</b>	<b>5,567,253</b>	<b>6,089,043</b>

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

City of Abilene

2024

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

Adopted Budget Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	31,125	40,621	42,829
Receipts:			
Ad Valorem Tax	326,567	339,082	xxxxxxxxxxxxxxxx
Delinquent Tax	11,916	5,000	5,000
Motor Vehicle Tax	34,334	34,901	30,538
Recreational Vehicle Tax			570
16/20M Vehicle Tax			173
Commercial Vehicle Tax			898
Watercraft Tax			187
Special Assessments	118,116	115,000	115,000
Interest on Idle Funds	902	500	500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>491,835</b>	<b>494,483</b>	<b>152,866</b>
<b>Resources Available:</b>	<b>522,960</b>	<b>535,104</b>	<b>195,695</b>
Expenditures:			
Bond Principal and Interest	482,339	492,275	488,368
Cash Basis Reserve (2024 column)			50,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>482,339</b>	<b>492,275</b>	<b>538,368</b>
Unencumbered Cash Balance Dec 31	40,621	42,829	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	532,338	542,275	538,368
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	538,368
		Tax Required	342,673
		Delinquent Comp Rate: 0.0%	0
		Amount of 2023 Ad Valorem Tax	342,673

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	453,799	504,106	xxxxxxxxxxxxxxxx
Delinquent Tax	12,648	0	
Motor Vehicle Tax	48,503	48,494	45,400
Recreational Vehicle Tax			847
16/20M Vehicle Tax			257
Commercial Vehicle Tax			1,336
Watercraft Tax			278
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>514,950</b>	<b>552,600</b>	<b>48,118</b>
<b>Resources Available:</b>	<b>514,950</b>	<b>552,600</b>	<b>48,118</b>
Expenditures:			
Appropriation to the Library	514,950	552,600	581,072
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>514,950</b>	<b>552,600</b>	<b>581,072</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	523,531	552,600	581,072
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	581,072
		Tax Required	532,954
		Delinquent Comp Rate: 0.0%	0
		Amount of 2023 Ad Valorem Tax	532,954

CPA Summary

City of Abilene

2024

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

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Airport</b>			
Unencumbered Cash Balance Jan 1	325,829	362,902	310,078
Receipts:			
Ad Valorem Tax	56,326	0	xxxxxxxxxxxxxxxx
Delinquent Tax	712		
Motor Vehicle Tax	2,333	6,036	
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Intergovernmental Revenue	76,506	434,840	630,000
Reimbursed Expense/Contract Payments	2,178	7,000	7,000
Neighborhood Revitalization Rebate			0
Miscellaneous	107	20	20
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>138,162</b>	<b>447,896</b>	<b>637,020</b>
<b>Resources Available:</b>	<b>463,991</b>	<b>810,798</b>	<b>947,098</b>
Expenditures:			
Salaries	0	0	0
Contractual	4,550	7,500	6,500
Commodities	46,725	41,620	41,500
Capital Outlay	47,814	447,600	895,098
Transfer to Equipment Reserve	2,000	4,000	4,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>101,089</b>	<b>500,720</b>	<b>947,098</b>
Unencumbered Cash Balance Dec 31	362,902	310,078	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	774,600	1,070,500	947,098
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	947,098
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
Amount of 2023 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Fire Apparatus</b>			
Unencumbered Cash Balance Jan 1	7,207	11,082	20,109
Receipts:			
Ad Valorem Tax	112,247	117,558	xxxxxxxxxxxxxxxx
Delinquent Tax	2,651	1,500	1,500
Motor Vehicle Tax	11,198	11,994	10,587
Recreational Vehicle Tax			198
16/20M Vehicle Tax			60
Commercial Vehicle Tax			311
Watercraft Tax			65
Sale of Excess Equipment	700	0	0
Interest on Idle Funds	4		0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>126,800</b>	<b>131,052</b>	<b>12,721</b>
<b>Resources Available:</b>	<b>134,007</b>	<b>142,134</b>	<b>32,830</b>
Expenditures:			
2019 Fire Truck Lease Purchase	71,075	71,075	71,075
Principal and Interest	51,850	50,950	60,000
Cash Forward (2024 column)			25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>122,925</b>	<b>122,025</b>	<b>156,075</b>
Unencumbered Cash Balance Dec 31	11,082	20,109	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	137,925	147,025	156,075
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	156,075
		Tax Required	123,245
Delinquent Comp Rate:		0.0%	0
Amount of 2023 Ad Valorem Tax			123,245

**CPA Summary**

City of Abilene

2024

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

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Capital Improvement</b>			
Unencumbered Cash Balance Jan 1	155,861	117,560	44,571
Receipts:			
Ad Valorem Tax	239,050	103,309	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,649	927	500
Motor Vehicle Tax	5,959	25,610	9,304
Recreational Vehicle Tax			174
16/20M Vehicle Tax			53
Commercial Vehicle Tax			274
Watercraft Tax			57
Tax Credits	0	197,165	0
Interest on Idle Funds	47		
Neighborhood Revitalization Rebate			0
Miscellaneous	4,428		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>251,133</b>	<b>327,011</b>	<b>10,362</b>
<b>Resources Available:</b>	<b>406,994</b>	<b>444,571</b>	<b>54,933</b>
Expenditures:			
CIP Projects/Equip	289,434	400,000	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>289,434</b>	<b>400,000</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	117,560	44,571	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	367,620	400,000	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>0</b>			
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 Rec			
<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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

**CPA Summary**

City of Abilene

2024

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

Adopted Budget Special Highway	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	366,035	95,444	107,636
Receipts:			
State of Kansas Gas Tax	170,351	169,040	167,790
County Transfers Gas	0	0	0
KDOT Funds	99,924	78,728	1,980,000
Transfer from 8th Street Project Fund	233,037	0	0
Interest on Idle Funds	537	500	500
Miscellaneous	2,073	1,125	1,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>505,922</b>	<b>249,393</b>	<b>2,149,290</b>
<b>Resources Available:</b>	<b>871,957</b>	<b>344,837</b>	<b>2,256,926</b>
Expenditures:			
Commodities	39,776	72,000	82,000
Contractual	158,220	77,726	165,000
Capital Outlay	578,517	87,475	2,009,926
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>776,513</b>	<b>237,201</b>	<b>2,256,926</b>
Unencumbered Cash Balance Dec 31	95,444	107,636	0
2022/2023/2024 Budget Authority Amount	789,895	449,180	2,256,926

0

Adopted Budget

Adopted Budget Sales Tax Street	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,118,275	1,585,349	815,989
Receipts:			
Sales Tax	438,758	180,640	300,000
Interest on Idle Funds	28,316		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>467,074</b>	<b>180,640</b>	<b>300,000</b>
<b>Resources Available:</b>	<b>1,585,349</b>	<b>1,765,989</b>	<b>1,115,989</b>
Expenditures:			
Capital Outlay	0	950,000	1,115,989
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>950,000</b>	<b>1,115,989</b>
Unencumbered Cash Balance Dec 31	1,585,349	815,989	0
2022/2023/2024 Budget Authority Amount	1,022,856	1,918,275	1,115,989

<b>CPA Summary</b>
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City of Abilene

2024

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

Adopted Budget <b>Recycle</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	200,243	209,889	180,462
Receipts:			
Charges for Service	93,768	100,000	100,000
Reimbursed Expenses	202	241	0
Sale of Merchandise	36,557	20,000	20,000
Interest on Idle Funds	56	50	50
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>130,583</b>	<b>120,291</b>	<b>120,050</b>
<b>Resources Available:</b>	<b>330,826</b>	<b>330,180</b>	<b>300,512</b>
Expenditures:			
Salaries	0	8,568	7,521
Contractual	69,003	75,000	75,000
Commodities	37,684	52,400	48,007
Capital Outlay	0		
Transfer to Equipment Reserve	14,250	13,750	13,750
Cash Forward (2024 column)			156,234
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>120,937</b>	<b>149,718</b>	<b>300,512</b>
Unencumbered Cash Balance Dec 31	209,889	180,462	0
2022/2023/2024 Budget Authority Amount	277,793	336,487	300,512

Adopted Budget

<b>Storm Water</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	476,369	528,364	22,964
Receipts:			
Charges for Services	63,976	68,000	68,000
Interest on Idle Funds	129		
Miscellaneous	3,075		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>67,180</b>	<b>68,000</b>	<b>68,000</b>
<b>Resources Available:</b>	<b>543,549</b>	<b>596,364</b>	<b>90,964</b>
Expenditures:			
Contractual	0	20,000	20,000
Capital Outlay	11,785	550,000	45,000
Transfer to Equipment Reserve	3,400	3,400	3,400
Cash Forward (2024 column)			22,564
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>15,185</b>	<b>573,400</b>	<b>90,964</b>
Unencumbered Cash Balance Dec 31	528,364	22,964	0
2022/2023/2024 Budget Authority Amount	534,021	598,969	90,964

**CPA Summary**

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City of Abilene

2024

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Parks &amp; Recreation</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	74,942	57,264	1,214
Receipts:			
Alcohol Tax	13,732	13,766	13,766
Gifts and Donations	11,774	10,184	
Interest on Idle Funds	15		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>25,521</b>	<b>23,950</b>	<b>13,766</b>
<b>Resources Available:</b>	<b>100,463</b>	<b>81,214</b>	<b>14,980</b>
Expenditures:			
Capital Outlay	43,199	80,000	6,000
Cash Forward (2024 column)			8,980
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>43,199</b>	<b>80,000</b>	<b>14,980</b>
Unencumbered Cash Balance Dec 31	57,264	1,214	0
2022/2023/2024 Budget Authority Amount	65,167	82,738	14,980

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>Special Alcohol &amp; Drug</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	11,269	12,552	11,086
Receipts:			
Alcohol Tax	13,732	13,766	13,766
Interest on Idle Funds	1		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>13,733</b>	<b>13,766</b>	<b>13,766</b>
<b>Resources Available:</b>	<b>25,002</b>	<b>26,318</b>	<b>24,852</b>
Expenditures:			
Awards and Contributions	12,450	15,232	13,766
Cash Forward (2024 column)			11,086
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>12,450</b>	<b>15,232</b>	<b>24,852</b>
Unencumbered Cash Balance Dec 31	12,552	11,086	0
2022/2023/2024 Budget Authority Amount	20,037	26,819	24,852

<b>CPA Summary</b>
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City of Abilene

2024

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Revenue Library/Pool</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	72,197	40,496	0
Receipts:			
Interest on Idle Funds			
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>72,197</b>	<b>40,496</b>	<b>0</b>
Expenditures:			
Capital Outlay	31,701	40,496	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>31,701</b>	<b>40,496</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	40,496	0	0
2022/2023/2024 Budget Authority Amount	72,196	40,496	0

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>8th Street Project</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	233,037	0	0
Receipts:			
Interest on Idle Funds			
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>233,037</b>	<b>0</b>	<b>0</b>
Expenditures:			
Transfer to other Funds	233,037		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>233,037</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	233,037	0	0

**CPA Summary**

City of Abilene

2024

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

Adopted Budget <b>Water</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	845,902	918,249	558,921
Receipts:			
Charges for Services	1,924,889	1,906,490	1,905,990
Sales Tax	87	8,712	0
Fines and Penalties	13,072	13,175	10,000
Reimbursed Expenses	13,821	15,457	10,000
Antenna Fees	17,597	17,500	17,500
Interest on Idle Funds	516		
Miscellaneous	30,374	20,000	20,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,000,356</b>	<b>1,981,334</b>	<b>1,963,490</b>
<b>Resources Available:</b>	<b>2,846,258</b>	<b>2,899,583</b>	<b>2,522,411</b>
Expenditures:			
WELLS PRODUCTION/WTP			
Salaries	278,812	300,928	305,152
Contractual	3,144	10,000	20,000
Commodities	322,797	413,690	462,300
Capital Outlay	73,115	0	0
WATER DISTRIBUTION			
Salaries	213,008	274,979	288,685
Contractual	0	0	75,000
Commodities	386,819	462,450	409,165
Capital Outlay	81,923	150,000	200,000
COMMERCIAL			
Salaries	152,879	184,447	183,997
Contractual	4,700	7,300	7,300
Commodities	150,562	175,368	175,101
DEBT SERVICE			
Principal and Interest	31,250	64,500	63,990
2019 Bond Expense	35,000	0	0
Transfers to other Funds	194,000	297,000	297,000
Cash Forward (2024 column)			34,721
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,928,009</b>	<b>2,340,662</b>	<b>2,522,411</b>
Unencumbered Cash Balance Dec 31	918,249	558,921	0
2022/2023/2024 Budget Authority Amount	2,775,874	2,866,054	2,522,411

**CPA Summary**

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City of Abilene

2024

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

Adopted Budget <b>Sewer</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,012,174	856,800	480,110
Receipts:			
Charges for Services	1,568,850	1,617,245	1,639,245
Reimbursed Expenses	9,704	1,700	1,700
Interest on Idle Funds	321	300	300
Miscellaneous	1,356		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,580,231</b>	<b>1,619,245</b>	<b>1,641,245</b>
<b>Resources Available:</b>	<b>2,592,405</b>	<b>2,476,045</b>	<b>2,121,355</b>
Expenditures:			
COLLECTION			
Salaries	107,722	185,483	201,018
Commodities	42,606	62,604	70,149
Capital Outlay	7,425	10,000	10,000
WASTEWATER TREATMENT PLANT			
Salaries	218,554	237,516	254,092
Commodities	361,266	388,305	387,600
Capital Outlay	36,171	50,000	25,000
COMMERCIAL			
Salaries	148,161	178,947	178,498
Contractual	4,700	7,300	7,300
Commodities	126,625	142,405	153,098
DEBT SERVICE			
Principal and Interest	549,875	552,375	551,055
Transfers to other Funds	132,500	181,000	181,000
Cash Forward (2024 column)			102,545
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,735,605</b>	<b>1,995,935</b>	<b>2,121,355</b>
Unencumbered Cash Balance Dec 31	856,800	480,110	0
2022/2023/2024 Budget Authority Amount	2,544,470	2,549,762	2,121,355

<b>CPA Summary</b>
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City of Abilene

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2022 is reported)*

2024

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	443,177	Cash Balance Jan 1	103,199	Cash Balance Jan 1	335,173	Cash Balance Jan 1	6,665	Cash Balance Jan 1	352,467	1,240,681
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	134	Interest on Idle Funds	46	Interest on Idle Funds	58	Warrant Fee	1,351	ARPA Funding	473,165	
Grants	36,851	Miscellaneous	510	Miscellaneous	149,600					
Miscellaneous	52,318	Transfers In	100,000	Transfers In	50,000					
Sale of Property	6,650									
Transfers In	336,500									
<b>Total Receipts</b>	<b>432,453</b>	<b>Total Receipts</b>	<b>100,556</b>	<b>Total Receipts</b>	<b>199,658</b>	<b>Total Receipts</b>	<b>1,351</b>	<b>Total Receipts</b>	<b>473,165</b>	<b>1,207,183</b>
<b>Resources Available:</b>	<b>875,630</b>	<b>Resources Available:</b>	<b>203,755</b>	<b>Resources Available:</b>	<b>534,831</b>	<b>Resources Available:</b>	<b>8,016</b>	<b>Resources Available:</b>	<b>825,632</b>	<b>2,447,864</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	461,510		0	Capital Outlay	521,897	Police Equipment	5,166	Capital Outlay	213,418	
								Transfer to CVB	105,824	
<b>Total Expenditures</b>	<b>461,510</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>521,897</b>	<b>Total Expenditures</b>	<b>5,166</b>	<b>Total Expenditures</b>	<b>319,242</b>	<b>1,307,815</b>
Cash Balance Dec 31	414,120	Cash Balance Dec 31	203,755	Cash Balance Dec 31	12,934	Cash Balance Dec 31	2,850	Cash Balance Dec 31	506,390	<b>1,140,049</b> **
										<b>1,140,049</b> **

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

<b>CPA Summary</b>
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City of Abilene

**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2022 is reported)*

2024

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>		<b>Land Bank</b>						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	7,000	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		7,000
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	6,241	Opioid Settlements	1,505	Sale of Lots	127,500					
Total Receipts	6,241	Total Receipts	1,505	Total Receipts	127,500	Total Receipts	0	Total Receipts	0	135,246
Resources Available:	13,241	Resources Available:	1,505	Resources Available:	127,500	Resources Available:	0	Resources Available:	0	142,246
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	0		0	Cost of Lots	92,500					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	92,500	Total Expenditures	0	Total Expenditures	0	92,500
Cash Balance Dec 31	13,241	Cash Balance Dec 31	1,505	Cash Balance Dec 31	35,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	<b>49,746</b> **
									<b>49,746</b> **	

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

<b>CPA Summary</b>
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**2024 Neighborhood Revitalization Rebate**

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 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>

2023 July 1 Valuation: 64,836,320

Valuation Factor: 64,836.320

Neighborhood Revitalization Subj to Rebate: 1,738,991

Neighborhood Revitalization factor: 1,738.991

\*\*This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

**RESOLUTION NO. 071023-1**

**A RESOLUTION OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE FOR PURPOSES OF THE CITY OF ABILENE, KANSAS 2024 BUDGET, AND DIRECTING THE CITY MANAGER TO NOTIFY THE COUNTY CLERK OF SUCH INTENT.**

**WHEREAS**, pursuant to Kansas municipal budget laws applicable to the City of Abilene, Kansas, the Governing Body may not levy a tax rate in excess of the revenue neutral rate calculated by the county clerk, unless the Governing Body complies with certain statutory procedures, commencing with notification to the county clerk, on or before July 20, of its proposed intent to exceed the revenue neutral rate and specifying the proposed date, time, and location of the public hearing and the proposed tax rate; and

**WHEREAS**, the Governing Body wishes to notify the county clerk of its intent to levy a tax rate in excess of the revenue neutral rate, for the 2024 budget year.

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

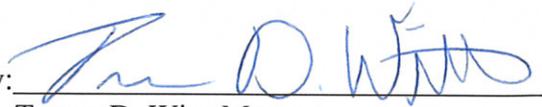
**SECTION 1.** The Governing Body hereby determines that it intends to levy a tax rate in excess of the revenue neutral rate for purposes of the 2024 budget. The public hearing will be held on Monday, August 28, 2023, at 4:00 p.m., in the City Commission meeting room located in the Abilene Public Library, 209 NW Fourth Street, Abilene, Kansas. The proposed tax rate is 50.162 mills.

**SECTION 2.** The Governing Body hereby directs and authorizes the City Manager to cause this resolution to be delivered to the county clerk, and to cause notice of the August 28, 2023, hearing to be published as required by law.

**PASSED AND APPROVED BY THE GOVERNING BODY OF THE CITY OF ABILENE, KANSAS, ON THIS 10<sup>th</sup> DAY OF JULY 2023.**



**CITY OF ABILENE, KANSAS**

By:   
Trevor D. Witt, Mayor

  
Shayla L. Mohr, City Clerk

# Tab A

## Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2022 total expenditures exceed your 2022 budget authority.

In short, you are looking at a potential budget law violation. However, the good news is that you may have options available that will allow you to avoid a budget law violation.

### **Can the potential violation be corrected at this time?**

If the municipality financial records have **not been** closed (i.e. an audit has not been completed, or the 2024 adopted budget has not been submitted to the county clerk) then the budget violation can be fixed before submission of the budget to the county clerk.

### **What should I do?**

First, review the input page information (inputPrYr tab) to ensure that the correct amount was entered for this particular fund. If your 2022 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2022 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2022 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative expenditure.

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble, you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the violation (but be sure that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

Finally, if your general fund is healthy - it has enough budget authority and cash - then it might be used to cover the excess expenditures. (AGO No. 85-181)

### **Is amending the budget an option?**

Amending the budget is a timing issue. In order to amend the budget, you must have the complete

**RESOLUTION NO. 082823-1**

**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 28, 2023, 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 47.448 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.

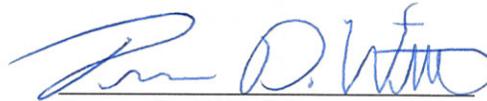
**Section 3.** This Resolution shall be in full force and effect from and after its adoption.

Passed and approved by the Governing Body of the City of Abilene, Kansas, on this 28<sup>th</sup> day of August 2023.



ATTEST:

  
Shayla L. Mohr, City Clerk

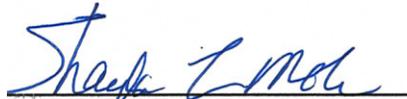
  
Trevor D. Witt, Mayor

## 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 28, 2023  
Resolution No.

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, City Clerk