



# CITY COMMISSION AGENDA

## MONDAY, JUNE 7, 2021

204 W. 11<sup>TH</sup> ST. – 5:00 P.M.

JOHN GARCIA – MAYOR  
JAY DEE BRUMBAUGH – VICE MAYOR  
AARON THOMPSON – COMMISSIONER  
JJ HOWARD – COMMISSIONER  
GARY FARRIS – COMMISSIONER

- 1. CALL TO ORDER**
  - A. Roll Call
  - B. Pledge of Allegiance
  - C. Approval of Agenda
- 2. PUBLIC COMMENT**
- 3. PRESENTATIONS & PROCLAMATIONS**
  - A. Police Department Presentation
  - B. 2020 Audit Report – Harold Mayes, Agler & Gaeddert
- 4. CONSENT AGENDA**
  - A. 05-17-21 Commission Meeting Minutes
  - B. 05-19-21 Special Commission Meeting Minutes
  - C. 05-24-21 Joint Commission Meeting Minutes
  - D. 05-26-21 Special Commission Meeting Minutes
  - E. Appropriation Ordinances 2021-11; 2021-11A; 2021-P11
- 5. ORDINANCES & RESOLUTIONS**
  - A. Ordinance 1740: Interlocal Agreement for Merger of Fire Services
- 6. FORMAL ACTIONS**
  - A. Acceptance of 2020 Audit Report
  - B. American Rescue Plan Act of 2021
- 7. DISCUSSION ITEMS**
  - A. Ordinance 1739: Repeal Breed Specific Regulations
- 8. REPORTS**
  - A. City Commissioners
  - B. Mayor
- 9. ADJOURNMENT**
  - A. Next Regular Meeting: Monday, June 21, 2021

NOTE: Background information is available for review in the office of the City Clerk prior to the meeting. The Public Comment section is to allow members of the public to address the Commission on matters pertaining to any business within the scope of Commission authority and not appearing on the Agenda. Ordinance No. 1730 requires anyone who wishes to address the Commission on a non-agenda item to sign up in advance of the meeting and to provide their name, address, and the subject matter of their comments.

**GOODLAND CITY COMMISSION**  
**Regular Meeting**

**May 17, 2021**

**5:00 P.M.**

Mayor John Garcia called the meeting to order with Commissioner Aaron Thompson, Commissioner J. J. Howard and Commissioner Gary Farris responding to roll call. Vice-Mayor Jay Dee Brumbaugh was reported absent.

Also present were Dustin Bedore – Director of Electric Utilities, Frank Hayes – Chief of Police, Joshua Jordan – IT Director, Kenton Keith – Director of Streets and Facilities, Neal Thornburg – Director of Water and Wastewater, Danny Krayca – Director of Parks, Mary Volk - City Clerk and Alan Lanning - City Manager.

**Mayor Garcia led Pledge of Allegiance**

**Approval of Agenda – ON A MOTION** by Commissioner Farris to approve Agenda as presented **seconded** by Commissioner Howard. **MOTION carried to approve agenda as presented on a VOTE of 4-0.**

**Alan Lanning stated**, after a reflective process, I am voluntarily resigning my position with the City of Goodland effective May 21, 2021. I am not seeking severance pay and will be retiring from public service.

**EXECUTIVE SESSION**

- A. Executive Session KSA 75-4319 (b) (1) for personnel matters of nonelected personnel** - Mayor Garcia made a motion at 5:02 p.m. to recess into executive session under authority of K.S.A.75-4319 (b) (1) for personnel matters for nonelected personnel not to exceed ten minutes. I request the Commission and City Attorney, Jake Kling be present. Commissioner Farris seconded the motion. **MOTION carried by a VOTE of 4-0. Meeting resumed at 5:12 p.m.**

**PUBLIC HEARING** – Mayor Garcia opened public hearing at 5:12 p.m. Justine Benoit, Economic Development Coordinator from Northwest Kansas Planning and Development Commission stated, the City is applying for CDBG-CV3 relief grant through the Kansas Department of Commerce. Applications are due June 1<sup>st</sup> with estimated award date July 1<sup>st</sup>. Sherman County received the grant and the money went fast so City can now apply to assist additional businesses. The maximum award is \$150,000, used for profit businesses with economic issues caused by COVID 19 virus. Costs can be retroactive to March 1, 2020. City can set up their plan to distribute funds. Businesses will make application to City for grant money, then the City will receive the funds from the State to pay the business. Eligible costs for applications are working capital, utilities, inventory and payroll. Businesses are not eligible if received money from County grant. Mayor Garcia asked, administrative contract fees are \$13,400? Justine stated, that is correct and paid from grant. Mayor Garcia closed hearing at 5:15 p.m.

**PUBLIC COMMENT**

**PRESENTATIONS & PROCLAMATIONS**

- A. Eklund Insurance Agency** –Jeanette Ruddell, Eklund Insurance Agent stated, I would like to present the City the 2020-2021 dividend check for your participation in the KMU safety program. Jacque Livengood, owner Eklund Insurance stated, we have our broker RFP completed if you would like us to distribute to the Commission, we will send digital file tomorrow. We will await to hear from Commission.

**CONSENT AGENDA**

- A. 05/03/21 Commission Meeting Minutes**
- B. Appropriation Ordinances: 2021-10, 2021-10A, and 2021-P10**  
**ON A MOTION** by Commissioner Thompson to approve Consent Agenda **seconded** by Commissioner Howard. **MOTION carried on a VOTE of 4-0.**

**ORDINANCES AND RESOLUTIONS**

- A. Resolution 1574: 2021 CDBG-CV3 Application** – Alan stated, this resolution authorizes Mayor Garcia to sign application for the CDBG-CV3 grant. **ON A MOTION** by Commissioner Farris to approve

Resolution 1574: 2021 CDBG-CV3 Application **seconded by** Commissioner Thompson. **MOTION carried on a VOTE of 4-0.**

**FORMAL ACTIONS**

- A. NWKP&DC CDBG-CV3 Grant Contract - ON A MOTION by** Commissioner Howard to approve the administrative contract with Northwest Kansas Planning and Development Commission for CDBG-CV3 grant in the amount of \$13,400 **seconded by** Commissioner Farris. **MOTION carried on a VOTE of 4-0.**
- B. Runway 5-23 Bid Award –** Darin Neufeld, EBH Engineer stated, we received two bids for the project. Smokey Hill is low bid in the amount of \$2,822,078.50. All information in bid has been verified; we recommend accepting low bid contingent upon approval from the FAA. Airport Board met Friday and concurs with bid award. **ON A MOTION by** Commissioner Farris to approve the bid from Smokey Hill in the amount of \$2,822,078.50 contingent upon FAA approval **seconded by** Commissioner Thompson. **MOTION carried on a VOTE of 4-0.** Darin stated, cost to the City was 10%, however, Todd Rastorfer, FAA Airport Engineer informed us grant is funded 100% with the American Rescue Plan Act (ARPA). The ARPA funding will also apply to the Tech Op’s Reimbursable Agreement the Commission previously approved. We were able to utilize similar funding with ARRA money on Taxiway A.
- C. Approval for FAA Grant Application Submission –** Mary stated, grant application is for Runway 5-23. We could not apply for the grant until we received bids to apply for all project costs. **ON A MOTION by** Commissioner Howard to approve submitting the grant application for Runway 5-23 with the FAA **seconded by** Commissioner Farris. **MOTION carried on a VOTE of 4-0.**
- D. Global Medical Response (EagleMed) Airport Lease –** Alan stated, we received the signed lease from Global Medical Response (EagleMed) for renewal of lease under same terms. **ON A MOTION by** Commissioner Farris to renew the Airport Lease with Global Medical Response (EagleMed) **seconded by** Commissioner Howard. **MOTION carried on a VOTE of 4-0.**

**REPORTS**

- A. City Manager - 1.** As a reminder we have a strategic planning session May 19<sup>th</sup> at 5:00 p.m.
- B. City Commissioners**
  - Commissioner Thompson – 1. No Report**
  - Vice-Mayor Brumbaugh – 1. Absent, No Report**
  - Commissioner Howard - 1.** Employees did a good job on City wide clean-up, appreciate their work.
  - Commissioner Farris – 1.** Everything looks good with the rains.
- C. Mayor – 1.** Echo Commissioner Howard’s comments, look forward to moving forward.

**ADJOURNMENT WAS HAD ON A MOTION BY** Commissioner Farris **seconded by** Commissioner Howard. **Motion carried by unanimous VOTE, meeting adjourned at 5:30 p.m. Next meeting is scheduled for June 7, 2021. A Joint City-County Meeting is scheduled for May 24, 2021.**

ATTEST:

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**John Garcia, Mayor**

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**Mary P. Volk, City Clerk**

**GOODLAND CITY COMMISSION**  
**Special Commission Meeting**

**May 19, 2021**

**5:00 P.M.**

Mayor John Garcia called the meeting to order with Vice-Mayor Jay Dee Brumbaugh, Commissioner Aaron Thompson, Commissioner J. J. Howard and Commissioner Gary Farris responding to roll call.

Also present from the City were Frank Hayes - Police Chief, Brian James – Fire Chief, Kenton Keith – Director of Streets and Facilities, Neal Thornburg – Director of Water and Wastewater, Danny Krayca – Director of Parks, Shauna Johnson – Deputy City Clerk, and Alan Lanning - City Manager.

**Mayor Garcia led Pledge of Allegiance**

**EXECUTIVE SESSIONS**

- A. Executive Session KSA 75-4319 (b) (1) for personnel matters of nonelected personnel -** Mayor Garcia made a motion at 5:01 p.m. to recess into executive session under authority of K.S.A.75-4319 (b) (1) for personnel matters for nonelected personnel not to exceed forty minutes. I request the Commission and City Manager be present. Commissioner Howard seconded the motion. **MOTION carried by a VOTE of 5-0. Meeting resumed at 5:41 p.m.** Mayor Garcia made a second motion at 5:42 p.m. to recess into executive session under authority of K.S.A.75-4319 (b) (1) for personnel matters for nonelected personnel not to exceed five minutes. I request the Commission and City Manager be present. Vice-Mayor Brumbaugh seconded the motion. **MOTION carried by a VOTE of 5-0. Meeting resumed at 5:47 p.m.**

**FORMAL ACTIONS**

- A. Acceptance of City Manager’s Resignation –** Mayor Garcia read the Resignation and Acceptance Agreement between the City and Alan Lanning. **ON A MOTION by** Vice-Mayor Brumbaugh to accept the Resignation and Acceptance Agreement between the City and Alan Lanning **seconded by** Commissioner Farris. **MOTION carried on a VOTE of 5-0.**

**ADJOURNMENT WAS HAD ON A MOTION** Vice-Mayor Brumbaugh **seconded by** Commissioner Farris. **Motion carried by unanimous VOTE, meeting Adjourned at 5:50 p.m.**

**ATTEST:**

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**John Garcia, Mayor**

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**Shauna Johnson, Deputy City Clerk**

**GOODLAND CITY COMMISSION**  
**Joint Commission Meeting**

**May 24, 2021**

**5:00 P.M.**

Mayor John Garcia called the meeting to order with Commissioner Aaron Thompson, Commissioner J. J. Howard and Commissioner Gary Farris responding to roll call. Vice-Mayor Jay Dee Brumbaugh was reported absent.

Sherman County Commission Chairman Larry Enfield called meeting to order with County Commissioner Rod Blake and County Commissioner Steve Evert responding to roll call.

Also present from the City were Brian James – Fire Chief, Kenton Keith – Director of Streets and Facilities, Neal Thornburg – Director of Water and Wastewater, Danny Krayca – Director of Parks, Joshua Jordan – IT Director and Mary Volk - City Clerk. Also present from the County were Brett Mangan– County Attorney and Ashley Mannis – County Clerk.

**Mayor Garcia led Pledge of Allegiance**

Julica O’Hara, Executive Director of Sherman County Community Development Board introduced herself to the Commission. Julica stated, I am working at the Welcome Center for the Board.

**DISCUSSION**

- A. Inter-local Agreement for Merger of Fire Services** – County Commissioner Enfield asked, are the equipment reserves from the City transferred to the County with merger? The County has reserve money also. Jake stated, those funds were allocated from the City and will first be used to purchase equipment which will remain part of City inventory. The same is true with County reserves, then the entity will use joint funds. County Commissioner Enfield asked, after the merger, why would we not purchase all equipment jointly? Brett stated, for purchasing purposes it is considered separate, but it is Sherman County’s. Mary stated, handling reserves like this seems like it would be confusing for Ashley. Would it be easier to transfer money to County at time of merger? Jake stated, no, it is tied to City when converting cash to equipment value. County Commissioner Enfield stated, we have to depend on Brian to determine what needs to be purchased for City. Commissioner Thompson stated, we have not had a lot of time to absorb information in agreement. Once funds City has are expended, is it up to the County to determine what to purchase? County Commissioner Enfield stated, it will be a board decision. Commissioner Thompson asked, how do you budget large purchases going forward and where does the money come from? Brett stated, it will be purchased using proportions in agreement once budgets are approved by City and County. County Commissioner Enfield stated, we are both approaching budget time and the board is not in place. How are we going to get merger to work this year? Brett stated, it can be done without a board by Brian determining department needs. Mayor Garcia asked, does everyone feel comfortable with agreement? Commissioner Farris asked, who carries insurance? County Commissioner Enfield stated, County will on equipment and City will continue to insure building. Commissioner Thompson stated, I want to make sure fall into same time frame and meet budget time lines. Agreement is based on percentage of 2020 budget; is one year an appropriate cycle? Brett stated, yes, it is based on value of equipment. There have been additions to definitions for Fire District 1, Chiefs, and the Board. Brian asked, does the airport fire house, old fire house and training center need to be in agreement? Brett stated, the facilities will operate as normal and ownership remains same. Mayor Garcia asked City and County Attorney to forward revised agreement to Mary for Commission review. Commissioner Thompson stated, I would like to see updates before we approve agreement. I feel

like we can approve agreement on June 7<sup>th</sup>. County Commissioner Evert stated, I am comfortable with agreement but would like to review final draft, then vote Friday. County Commissioner Enfield stated, we will notify City of changes.

**SHERMAN COUNTY ADJOURNMENT**

**Adjournment for Sherman County Commission was had on a motion by County Commissioner Evert seconded by County Commissioner Blake. Motion carried by unanimous VOTE at 5:16 p.m.**

**EXECUTIVE SESSION**

- A. Executive Session KSA 75-4319 (b) (1) for personnel matters of nonelected personnel - Mayor Garcia made a motion at 5:17 p.m. to recess into executive session under authority of K.S.A.75-4319 (b) (1) for personnel matters for nonelected personnel not to exceed thirty minutes. I request only the Commission be present. Commissioner Thompson seconded the motion. MOTION carried by a VOTE of 5-0. Meeting resumed at 5:47 p.m.**

**ADJOURNMENT WAS HAD ON a MOTION by Commissioner Farris seconded by Commissioner Howard. Motion carried by unanimous VOTE, meeting Adjourned at 5:47 p.m.**

**ATTEST:**

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**John Garcia, Mayor**

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**Mary P. Volk, City Clerk**

**GOODLAND CITY COMMISSION  
Special Commission Meeting**

**May 26, 2021**

**5:00 P.M.**

Mayor John Garcia called the meeting to order with Vice-Mayor Jay Dee Brumbaugh, Commissioner Aaron Thompson, Commissioner J. J. Howard and Commissioner Gary Farris responding to roll call.

Also present was Joshua Jordan – IT Director.

**EXECUTIVE SESSION**

- A. Executive Session KSA 75-4319 (b) (1) for personnel matters of nonelected personnel** - Mayor Garcia made a motion at 5:01 p.m. to recess into executive session under authority of K.S.A.75-4319 (b) (1) for personnel matters for nonelected personnel not to exceed one hundred twenty-five minutes. I request the Commission and Candidates for Interim City Manager be present. Vice-Mayor Brumbaugh seconded the motion. **MOTION carried by a VOTE of 5-0. Meeting resumed at 7:06 p.m.**

**ADJOURNMENT WAS HAD ON A MOTION** Vice-Mayor Brumbaugh **seconded by** Commissioner Farris. **Motion carried by unanimous VOTE, meeting Adjourned at 7:06 p.m.**

**ATTEST:**

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**John Garcia, Mayor**

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**Mary P. Volk, City Clerk**

INVOICE NO	LN	DATE	PO NO	REFERENCE	TRACK		1099	NET	CHECK	PD DATE
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3784 AMAZON CAPITAL SERVICES										
11PC-F61C-KW74	1	5/23/21		TOILET PAPER/PAPER TOWELS		11-25-3120		69.88	63507	6/07/21
11PC-F61C-KW74	2	5/23/21		TOILET PAPER/PAPER TOWELS		15-44-3120		144.64	63507	6/07/21
14LC-F1YF-QVRR	1	5/10/21		TRASH BAGS/BASKETBALL		11-03-3120		76.55	63507	6/07/21
14LJ-DHFL-PWV7	1	5/10/21	19224	MONITOR DUAL STAND		15-44-3060		59.95	63507	6/07/21
14LJ-DHFL-PWV7	2	5/10/21	19224	HDMI EXTENDER IT BACKBONE		36-01-4010		524.97	63507	6/07/21
1HVT-9CRC-GP33	1	5/15/21		CAMSHAFT HOLDING TOOL/FORD		11-11-3020		25.99	63507	6/07/21
1R71-9RJW-G9NQ	1	5/20/21		SOLAR LIGHTS		11-15-3030		126.14	63507	6/07/21
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AMAZON CAPITAL SERVICES								1028.12		
2871 AMERICAN FAMILY LIFE										
PR20210521	1	5/21/21		AFLAC CANCER		11-00-0012	N	79.89	3045320	5/28/21 E
PR20210521	2	5/21/21		AFLAC CANCER		15-00-0012	N	16.02	3045320	5/28/21 E
PR20210521	3	5/21/21		AFLAC ACCIDENT		11-00-0012	N	116.10	3045320	5/28/21 E
PR20210521	4	5/21/21		AFLAC ACCIDENT		15-00-0012	N	116.64	3045320	5/28/21 E
PR20210521	5	5/21/21		AFLAC ACCIDENT		21-00-0012	N	27.90	3045320	5/28/21 E
PR20210521	6	5/21/21		AFLAC ACCIDENT		23-00-0012	N	14.28	3045320	5/28/21 E
PR20210521	7	5/21/21		AFLAC DENTAL		15-00-0012	N	17.70	3045320	5/28/21 E
PR20210521	8	5/21/21		AFLAC ST DISB		11-00-0012	N	23.76	3045320	5/28/21 E
PR20210521	9	5/21/21		AFLAC ST DISB		15-00-0012	N	105.00	3045320	5/28/21 E
PR20210521	10	5/21/21		AFLAC ST DISB		23-00-0012	N	17.82	3045320	5/28/21 E
PR20210521	11	5/21/21		AFLAC LIFE RIDR		15-00-0012	N	2.76	3045320	5/28/21 E
PR20210521	12	5/21/21		AFLAC LIFE		11-00-0012	N	18.46	3045320	5/28/21 E
PR20210521	13	5/21/21		SPEC HLTH EVENT		11-00-0012	N	20.10	3045320	5/28/21 E
PR20210521	14	5/21/21		AFLAC HOSP CONF		11-00-0012	N	30.72	3045320	5/28/21 E
PR20210521	15	5/21/21		AFLAC HOSP CONF		21-00-0012	N	26.28	3045320	5/28/21 E
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AMERICAN FAMILY LIFE								633.43		
1389 AMERICAN FID										
PR20210521	1	5/21/21		AF CANCER AT		11-00-0012	N	19.50	3045317	5/28/21 E
PR20210521	2	5/21/21		AF CANCER AT		15-00-0012	N	16.15	3045317	5/28/21 E
PR20210521	3	5/21/21		AF CANCER AT		21-00-0012	N	9.90	3045317	5/28/21 E
PR20210521	4	5/21/21		AMER FID CANCER		11-00-0012	N	168.14	3045317	5/28/21 E
PR20210521	5	5/21/21		AMER FID CANCER		15-00-0012	N	118.65	3045317	5/28/21 E
PR20210521	6	5/21/21		AMER FID CANCER		21-00-0012	N	26.95	3045317	5/28/21 E
PR20210521	7	5/21/21		AMER FID LIFE		11-00-0012	N	164.92	3045317	5/28/21 E
PR20210521	8	5/21/21		AMER FID LIFE		15-00-0012	N	302.52	3045317	5/28/21 E
PR20210521	9	5/21/21		AMER FID LIFE		21-00-0012	N	109.75	3045317	5/28/21 E
PR20210521	10	5/21/21		AMER FID LIFE		23-00-0012	N	80.25	3045317	5/28/21 E
PR20210521	11	5/21/21		AM FID ACCIDENT		11-00-0012	N	92.75	3045317	5/28/21 E
PR20210521	12	5/21/21		AM FID ACCIDENT		15-00-0012	N	78.95	3045317	5/28/21 E
PR20210521	13	5/21/21		AM FID ACCIDENT		21-00-0012	N	17.45	3045317	5/28/21 E
PR20210521	14	5/21/21		AM FID HOSPITAL		15-00-0012	N	26.99	3045317	5/28/21 E
PR20210521	15	5/21/21		AM FID HOSPITAL		21-00-0012	N	15.93	3045317	5/28/21 E
PR20210521	16	5/21/21		AM FD DISABILTY		11-00-0012	N	69.88	3045317	5/28/21 E
PR20210521	17	5/21/21		AM FD DISABILTY		15-00-0012	N	18.36	3045317	5/28/21 E
PR20210521	18	5/21/21		AM FD DISABILTY		21-00-0012	N	34.68	3045317	5/28/21 E
PR20210521	19	5/21/21		AM FD DISABILTY		23-00-0012	N	24.48	3045317	5/28/21 E
PR20210521	20	5/21/21		AF CRITICAL CR		11-00-0012	N	16.59	3045317	5/28/21 E
PR20210521	21	5/21/21		AF CRITICAL CR		15-00-0012	N	9.74	3045317	5/28/21 E
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AMERICAN FID								1422.53		



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1390 AMERICAN FIDELITY										
PR20210521	1	5/21/21		AF MED REIMBURS		11-00-0012	N	375.00	3045318	5/28/21 E
PR20210521	2	5/21/21		AF MED REIMBURS		15-00-0012	N	186.66	3045318	5/28/21 E
PR20210521	3	5/21/21		AF MED REIMBURS		21-00-0012	N	202.08	3045318	5/28/21 E
PR20210521	4	5/21/21		AF MED REIMBURS		23-00-0012	N	25.00	3045318	5/28/21 E
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AMERICAN FIDELITY								788.74		
3327 AMERICAN IMP-GARDEN CITY										
1967177	1	5/05/21		KHEATER WIRE, DOORS		23-43-3060		2669.97	63508	6/07/21
1980242	1	5/26/21		GEAR CASE,UJOINT JDCX15		11-11-3060		2719.30	63508	6/07/21
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AMERICAN IMP-GARDEN CITY								5389.27		
2809 AMERICAN MUNICIPAL SERVIC										
50033	1	4/30/21		COLLECTIONS		15-44-2140		64.44	63509	6/07/21
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AMERICAN MUNICIPAL SERVIC								64.44		
1778 APAC, INC.-SHEARS										
8001845827	1	5/20/21		COLD MIX		11-11-3120		1399.40	63510	6/07/21
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APAC, INC.-SHEARS								1399.40		
374 BLACK HILLS ENERGY										
GEN21-237	1	5/20/21		GAS CHARGES		11-03-2100		276.78	63504	5/25/21
GEN21-238	1	5/10/21		GAS CHARGES/CITY OFFICE		15-44-2100		69.00	63504	5/25/21
GEN21-238	2	5/10/21		GAS CHARGES/CITY OFFICE		21-40-2100		69.00	63504	5/25/21
GEN21-239	1	5/10/21		GAS CHARGES/ART CENTER		11-02-2100		77.64	63504	5/25/21
GEN21-240	1	5/10/21		GAS CHARGES/WATER TREATMENT		21-40-2100		132.74	63504	5/25/21
GEN21-241	1	5/05/21		GAS CHARGES/CITY SHOP		11-11-2100		181.24	63504	5/25/21
GEN21-242	1	5/05/21		GAS CHARGES/MUSEUM		11-17-2100		221.18	63504	5/25/21
GEN21-243	1	5/10/21		GAS CHARGES/WOLAK BUILDING		11-07-2100		117.37	63504	5/25/21
GEN21-244	1	5/05/21		GAS CHARGES/CITY SHOP		21-42-2100		109.80	63504	5/25/21
GEN21-245	1	5/05/21		GAS CHARGES/POWER PLANT		15-40-2100		132.64	63504	5/25/21
GEN21-246	1	5/05/21		GAS CHARGES/WELCOME CENTER		11-21-2100		61.01	63504	5/25/21
GEN21-259	1	5/25/21		GAS CHARGES		15-40-2090		359.92	63511	6/07/21
gen21-258	1	5/19/21		GAS CHARGES		11-19-2100		83.55	63511	6/07/21
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BLACK HILLS ENERGY								1891.87		
3827 BLACK INK										
1278	1	6/01/21		34 TSHIRTS		11-25-3160		510.00	63512	6/07/21
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BLACK INK								510.00		
326 CARROT-TOP INDUSTRIES, INC										
50092600	1	5/06/21	19527	10X19 NYLON FLAG		38-01-4010		266.50	63513	6/07/21
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CARROT-TOP INDUSTRIES, INC								266.50		
1880 CITY OF GOODLAND-REFUND A										
GEN21-261	1	6/07/21		ELECTRIC DEPOSIT REFUND		20-01-5060		1350.00	63514	6/07/21
GEN21-261	2	6/07/21		WATER DEPOSIT REFUND		22-01-5070		700.00	63514	6/07/21

INVOICE NO	LN	DATE	PO NO	REFERENCE	TRACK		1099	NET	CHECK	PD DATE
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				1880 CITY OF GOODLAND-REFUND A						
				CITY OF GOODLAND-REFUND A				2050.00		
				2819 COLBY CANVAS COMPANY						
34397	1	5/28/21		FLAG REPAIRS X 2		11-02-3120		50.00	63515	6/07/21
				COLBY CANVAS COMPANY				50.00		
				122 COMMERCIAL SIGN COMPANY I						
30999	1	5/19/21		ART SETUP/VINYL GRAPHICS		11-17-3130		115.00	63516	6/07/21
				COMMERCIAL SIGN COMPANY I				115.00		
				1867 DEMARS PENSION CONSULTING						
0739209	1	5/07/21		FIXED PARTICIPANT FEE		11-02-2140		700.00	63517	6/07/21
				DEMARS PENSION CONSULTING				700.00		
				3167 DUPREE TESTING SERVICES						
12426	1	5/12/21		PERFORM EPA/STATE TESTS		21-40-2140		1942.50	63518	6/07/21
				DUPREE TESTING SERVICES				1942.50		
				2254 EAGLE COMMUNICATIONS						
GEN21-260	1	5/28/21		TELEPHONE/INTERNET		15-44-2180		740.57	63519	6/07/21
GEN21-260	2	5/28/21		TELEPHONE/INTERNET		11-06-2180		53.15	63519	6/07/21
GEN21-260	3	5/28/21		TELEPHONE/INTERNET		11-04-2180		53.15	63519	6/07/21
GEN21-260	4	5/28/21		TELEPHONE/INTERNET		21-40-2180		363.94	63519	6/07/21
GEN21-260	5	5/28/21		TELEPHONE/INTERNET		23-41-2180		63.15	63519	6/07/21
GEN21-260	6	5/28/21		TELEPHONE/INTERNET		11-03-2180		547.80	63519	6/07/21
GEN21-260	7	5/28/21		TELEPHONE/INTERNET		11-02-2180		160.08	63519	6/07/21
GEN21-260	8	5/28/21		TELEPHONE/INTERNET		11-25-2180		160.08	63519	6/07/21
GEN21-260	9	5/28/21		TELEPHONE/INTERNET		11-21-2180		53.15	63519	6/07/21
GEN21-260	10	5/28/21		TELEPHONE/INTERNET		11-07-2180		154.48	63519	6/07/21
GEN21-260	11	5/28/21		TELEPHONE/INTERNET		11-09-2140		53.15	63519	6/07/21
GEN21-260	12	5/28/21		TELEPHONE/INTERNET		11-17-2180		63.16	63519	6/07/21
				EAGLE COMMUNICATIONS				2465.86		
				3885 ELLIOTT DOLORES						
GEN21-255	1	5/25/21		OVERPAYMENT ON ACCT		15-44-3180		7.82	63520	6/07/21
				ELLIOTT DOLORES				7.82		
				3800 EMC INSURANCE COMPANIES						
L-16321587	1	5/12/21				21-40-2060		345.06	63506	5/25/21
L-16321587	2	5/12/21				21-42-2060		345.06	63506	5/25/21
L-16321587	3	5/12/21				23-41-2060		345.06	63506	5/25/21
L-16321587	4	5/12/21				23-43-2060		345.06	63506	5/25/21
L-16321587	5	5/12/21				15-40-2060		4658.26	63506	5/25/21
L-16321587	6	5/12/21				15-42-2060		4658.26	63506	5/25/21
L-16321587	7	5/12/21				15-44-2060		690.11	63506	5/25/21
L-16321587	8	5/12/21				11-02-2060		5865.93	63506	5/25/21

INVOICE NO	LN	DATE	PO NO	REFERENCE	TRACK		1099	NET	CHECK	PD DATE
					CD	GL ACCOUNT				
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3800 EMC INSURANCE COMPANIES										
L-16321587-1	1	5/25/21		MUSEUM INSURANCE		11-17-2060		2744.00	63506	5/25/21
L-16321587-1	2	5/25/21		POOL INSURANCE		11-25-2060		2270.00	63506	5/25/21
L-16321587-1	3	5/25/21		VAN INSURANCE		11-06-2060		733.00	63506	5/25/21
1-16330573	1	5/13/21				21-40-2060		45.90	63506	5/25/21
1-16330573	2	5/13/21				21-42-2060		45.90	63506	5/25/21
1-16330573	3	5/13/21				23-41-2060		45.90	63506	5/25/21
1-16330573	4	5/13/21				23-43-2060		45.90	63506	5/25/21
1-16330573	5	5/13/21				15-40-2060		619.65	63506	5/25/21
1-16330573	6	5/13/21				15-42-2060		619.65	63506	5/25/21
1-16330573	7	5/13/21				15-44-2060		91.80	63506	5/25/21
1-16330573	8	5/13/21				11-02-2060		780.30	63506	5/25/21
								-----		
EMC INSURANCE COMPANIES								25294.80		
3884 EMPLOYEE BENEFITS CORP										
3256171	1	5/15/21		COBRA ELIGIBILITY		45-01-1050		260.00	63499	5/18/21
3263999	1	5/18/21		COBRA ELIGIBILITY		45-01-1050		45.00	63501	5/19/21
								-----		
EMPLOYEE BENEFITS CORP								305.00		
211 FARM PLAN										
1252829	1	4/22/21		WALKING REAM/PUMP ASSY HONWAGO		23-41-3060		5334.00	63521	6/07/21
1958230	1	4/21/21		CAP-BUMPER/RANGER		11-15-3060		4.19	63521	6/07/21
1961400	1	4/27/21		OIL FILTER/MOWER BLADE		23-43-3060		72.05	63521	6/07/21
1962595	1	4/28/21		DIPSTICK #21 MOWER		11-11-3060		80.28	63521	6/07/21
1962599	1	4/28/21		OIL COOLER #71C MOWER		11-11-3060		304.57	63521	6/07/21
1966813	1	5/04/21		2"KANAFLEX HOSE/HONEYWAGON		23-41-3060		44.31	63521	6/07/21
1967275	1	5/05/21		8M LOCKNUT, SCREW JD MOWER		11-15-3060		18.30	63521	6/07/21
1971557	1	5/12/21		FLANGE, ORING, GASKET/HONWAGON		23-41-3060		104.47	63521	6/07/21
1971568	1	5/12/21		BEARING CAP, JD Z997R MOWER		11-15-3060		6.48	63521	6/07/21
1971960	1	5/13/21		GATEVALVE 6" HOLE HONEYWAGON		23-41-3060		728.48	63521	6/07/21
1980185	1	5/26/21		FUEL FILTER JD 6410		11-11-3060		1185.03	63521	6/07/21
								-----		
FARM PLAN								7882.16		
3308 GILMER, NANCY S.										
GEN21-647	1	5/28/21		MOWING 5/18-5/23/2021		11-09-2140	M	525.00	63522	6/07/21
								-----		
GILMER, NANCY S.								525.00		
305 GOODLAND PUBLIC LIBRARY										
GEN21-262	1	6/07/21		SHERMAN CO DIST/EMP BENEFIT		46-01-5050		14497.66	63523	6/07/21
GEN21-262	2	6/07/21		SHERMAN CO DIST/LIBRARY		13-01-5050		53590.45	63523	6/07/21
								-----		
GOODLAND PUBLIC LIBRARY								68088.11		
206 GOODLAND STAR-NEWS										
469477	1	4/30/21		I-70 MAGAZINE		11-17-2130		199.00	63524	6/07/21
GEN21-249	1	6/07/21		SUBSCRIPTION		11-02-3120		81.00	63524	6/07/21
								-----		
GOODLAND STAR-NEWS								280.00		

3100 GRAINGER

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					CD	GL ACCOUNT				
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3100 GRAINGER										
9896721553	1	5/10/21	19491	E-TRACK/E-TRACK RING OFF		11-11-3020		43.02	63525	6/07/21
9896721553	2	5/10/21	19491	SAFETY GLASSES/SMOKE/CLEAR		11-11-2310		111.80	63525	6/07/21
9899556154	1	5/12/21	19529	EXIT/FIRE EXTINGUISHER SIGNS		15-40-2310		42.61	63525	6/07/21
9901137738	1	5/13/21	19297	ALUMI-NON PAINT		15-40-3030		269.16	63525	6/07/21
9901137738	2	5/13/21	19297	SAFETY GLASSES		15-40-2310		41.80	63525	6/07/21
9907847769	1	5/20/21	19490	PUMP/RANGER SEWER PLANT		23-41-3060		146.01	63525	6/07/21
								-----		
GRAINGER								654.40		
2109 GREAT PLAINS INSTITUTE										
3425-1	1	5/15/21		EDDLEMAN POTABLE WATER TRTMENT		21-40-2170		170.00	63526	6/07/21
GREAT PLAINS INSTITUTE								170.00		
3729 GWORK										
15443	1	5/10/21		FRONT DESK SUBSCRIPTION		15-44-3060		3040.00	63527	6/07/21
GWORK								3040.00		
3855 HAM TOOLS										
D3433	1	5/17/21		MACBOX TOOLBOX		36-01-4010		3000.00	63528	6/07/21
HAM TOOLS								3000.00		
391 HOOVER LUMBER										
283090	1	4/27/21		KEY KWIKSET X 5		11-11-3030		6.25	63530	6/07/21
283242	1	4/29/21		CONCRETE TOPSIDE MANOR		21-42-3050		31.20	63530	6/07/21
283889	1	5/11/21		6-WIRE ROPE CLIP 3/16" GALV		11-13-3030		5.34	63530	6/07/21
283891	1	5/11/21		PAINT ROLLER/MASKING TAPE		11-19-3120		10.78	63530	6/07/21
283943	1	5/12/21		10-CONCRETE 4X8X16 BLOCKS		21-42-3050		26.00	63530	6/07/21
283966	1	5/12/21	19564	EXPANSION JOINTS		03-01-4050		92.63	63530	6/07/21
284012	1	5/13/21		PAINTBRUSHES, LIQUIDSEAL		15-40-3030		115.61	63530	6/07/21
284046	1	5/14/21	19567	CONCRETE SEALS		03-01-4050		71.92	63530	6/07/21
284060	1	5/14/21		PAINT TRAY, FOAM ROLLERS		15-40-3060		24.97	63530	6/07/21
284140	1	5/17/21		POLYSHADE, SAND SPONGE		11-02-3030		32.37	63530	6/07/21
284142	1	5/17/21		ROLLERS, PAINT, PAINT SUPPLIES		15-42-3030		160.22	63530	6/07/21
284156	1	5/17/21		HILLAN NUTS/BOLTS		11-17-3130		2.76	63530	6/07/21
284226	1	5/18/21		CEMENT FLOOR SANDER, ETCH		15-42-3030		45.80	63530	6/07/21
284359	1	5/20/21		REBAR 1/2"X20'X10, BIT TORX		11-11-3120		94.93	63530	6/07/21
284370	1	5/20/21		CEMENT FLOOR SANDER		15-42-3030		32.70	63530	6/07/21
325740	1	5/07/21		2X8X7 DOOR SLAB		11-02-3030		250.00	63530	6/07/21
327587	1	5/19/21		CONCRETE LEVEL X 3		11-11-3020		387.00	63530	6/07/21
K84448	1	5/21/21		ENTRY JUNO/BASEMENT DOOR		11-02-3030		28.79	63530	6/07/21
HOOVER LUMBER								1419.27		
1733 IN THE CAN LLC										
GEN21-250	1	6/01/21		SOLID WASTE/JUNE 2021		30-01-2220		38545.00	63531	6/07/21
IN THE CAN LLC								38545.00		
1328 ITRON, INC.										
590016	1	5/12/21		HARDWARD MAINTENANCE		15-44-2140		1384.45	63532	6/07/21

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1328 ITRON, INC.										
								-----		
ITRON, INC.								1384.45		
663 JD FINANCIAL-ORSCHELN										
010004	1	5/17/21		WALL ANCHOR/TARP/ROPE HOOK	11-11-3030		9.98	63533	6/07/21	
016653	1	4/27/21		DOG CHAIN & TIGHTENER LOCK	23-41-3060		39.98	63533	6/07/21	
018956	1	5/10/21		GLOVES/SAFETY GLASSES	11-15-3120		25.05	63533	6/07/21	
018958	1	5/10/21		CREDIT GLOVES	11-15-3120		2.07-	63533	6/07/21	
019011	1	5/11/21		TAIL LIGHT FUNCTIONS X 2	15-42-3060		21.78	63533	6/07/21	
019290	1	5/13/21		WHEELBARROW HAMMER	11-11-3020		79.99	63533	6/07/21	
026070	1	4/20/21		DOG FOOD	11-03-3250		44.99	63533	6/07/21	
029393	1	5/27/21		DOG FOOD	11-03-3250		44.99	63533	6/07/21	
								-----		
JD FINANCIAL-ORSCHELN								264.69		
1072 KANSAS PAYMENT CENTER										
PR20210521	1	5/21/21		INCOME WITHOLD	11-00-0012	N	110.31	3045316	5/28/21	E
PR20210521	2	5/21/21		INCOME WITHOLD	15-00-0012	N	392.31	3045316	5/28/21	E
								-----		
KANSAS PAYMENT CENTER								502.62		
1905 KRWA										
GEN21-235	1	5/11/21		MEMBERSHIP DUES	21-40-2080		920.00	63500	5/18/21	
								-----		
KRWA								920.00		
523 KS PUBLIC EMP. RETIREMENT										
PR20210521	1	5/21/21		KPERS	11-00-0012	N	2211.02	3045315	5/28/21	E
PR20210521	2	5/21/21		KPERS	15-00-0012	N	1782.29	3045315	5/28/21	E
PR20210521	3	5/21/21		KPERS	21-00-0012	N	450.19	3045315	5/28/21	E
PR20210521	4	5/21/21		KPERS	23-00-0012	N	273.26	3045315	5/28/21	E
PR20210521	5	5/21/21		KPERS II	11-00-0012	N	1478.40	3045315	5/28/21	E
PR20210521	6	5/21/21		KPERS II	15-00-0012	N	1148.85	3045315	5/28/21	E
PR20210521	7	5/21/21		KPERS II	21-00-0012	N	81.09	3045315	5/28/21	E
PR20210521	8	5/21/21		KPERS II	23-00-0012	N	81.09	3045315	5/28/21	E
PR20210521	9	5/21/21		KPERS III	11-00-0012	N	3376.03	3045315	5/28/21	E
PR20210521	10	5/21/21		KPERS III	15-00-0012	N	1455.61	3045315	5/28/21	E
PR20210521	11	5/21/21		KPERS III	21-00-0012	N	385.32	3045315	5/28/21	E
PR20210521	12	5/21/21		KPERS III	23-00-0012	N	190.34	3045315	5/28/21	E
PR20210521	13	5/21/21		KPERS D&D	11-00-0012	N	475.13	3045315	5/28/21	E
PR20210521	14	5/21/21		KPERS D&D	15-00-0012	N	295.01	3045315	5/28/21	E
PR20210521	15	5/21/21		KPERS D&D	21-00-0012	N	61.64	3045315	5/28/21	E
PR20210521	16	5/21/21		KPERS D&D	23-00-0012	N	36.63	3045315	5/28/21	E
								-----		
KS PUBLIC EMP. RETIREMENT								13781.90		
299 LAWSON PRODUCTS, INC.										
9308412637	1	4/28/21	19509	9/16 DRILL BIT floyd 620-338-6797	15-42-3020		87.10	63534	6/07/21	
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LAWSON PRODUCTS, INC.								87.10		

3532 LOHR ELECTRIC LLC

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3532 LOHR ELECTRIC LLC										
1926	1	5/13/21		LABOR POOL FLOAT/PUMP		11-25-2140		375.00	63535	6/07/21
1926	2	5/13/21		GOULDS SEWAGE PUMP		11-25-3060		1465.00	63535	6/07/21
1926	3	5/13/21		20A/POOL INSPECT/REPAIR		11-25-3030		262.00	63535	6/07/21
1926	4	5/13/21		AIRPORT HANGAR DOOR		11-13-3030		95.00	63535	6/07/21
1926	5	5/13/21		BASEBALL FIELD CALL		11-23-3030		95.00	63535	6/07/21
								-----		
LOHR ELECTRIC LLC								2292.00		
3766 MALLORY SAFETY & SUPPLY										
5081901	1	5/07/21		GLOVES		11-03-3120		109.90	63536	6/07/21
								-----		
MALLORY SAFETY & SUPPLY								109.90		
965 MED-ENTERPRISES										
73880	1	5/03/21		ANNUAL INSPECTION/CITY BLDG		11-02-2140	M	266.00	63537	6/07/21
73882	1	5/03/21		ANNUAL INSPECTION/CITY SHOP		11-11-2140	M	378.50	63537	6/07/21
73883	1	5/03/21		ANNUAL INSPECTION/SEWER PLT		23-41-2140	M	59.00	63537	6/07/21
73884	1	5/03/21		ANNUAL INSPECTION/WTR TREATMEN		21-40-2140	M	14.00	63537	6/07/21
73885	1	5/03/21		ANNUAL INSPECTION/BALL PARK		11-23-2140	M	39.00	63537	6/07/21
73885	2	5/03/21		ANNUAL INSPECTION/WTR PARK		11-25-2140	M	39.00	63537	6/07/21
73886	1	5/03/21		ANNUAL INSPECTION/PD		11-03-2140	M	88.00	63537	6/07/21
73887	1	5/03/21		FIRE EXTINGUISHERS/PD		11-03-2140	M	104.00	63537	6/07/21
73888	1	5/03/21		ANNUAL INSPECTIONS/FIRE EXTFD		11-07-2150	M	333.00	63537	6/07/21
73890	1	5/03/21		ANNUAL INSPECTION/POWER PLNT		15-40-2140	M	385.86	63537	6/07/21
73891	1	5/03/21		ANNUAL INSPECTION/TRUCKS		11-11-2140	M	88.00	63537	6/07/21
								-----		
MED-ENTERPRISES								1794.36		
3887 MSA SAFETY SALES										
961749156	1	5/10/21	17347	A-X5000 M01021290		23-41-3060		4050.00	63538	6/07/21
961749157	1	5/10/21	17347	PORT #10179229 JUNC BOX		23-41-3060		660.00	63538	6/07/21
961749157	2	5/10/21	17347	CYLINDER H25 IN NITROGREN		23-41-3060		682.74	63538	6/07/21
								-----		
MSA SAFETY SALES								5392.74		
2104 NATIONWIDE TRUST CO. FSB										
PR20210521	1	5/21/21		NATIONWIDE TRST		11-00-0012	N	325.00	3045319	5/28/21 E
PR20210521	2	5/21/21		NATIONWIDE TRST		15-00-0012	N	265.00	3045319	5/28/21 E
								-----		
NATIONWIDE TRUST CO. FSB								590.00		
3646 ND CHILD SUPPORT DIVISION										
PR20210521	1	5/21/21		ND CHILD SUPPOR		15-00-0012	N	114.93	3045321	5/28/21 E
								-----		
ND CHILD SUPPORT DIVISION								114.93		
3502 O'REILLY AUTO PARTS										
5617-185862	1	5/20/21		GEAR PULLER X 2		11-03-3170		41.98	63539	6/07/21
								-----		
O'REILLY AUTO PARTS								41.98		
30 P I C										
2248	1	5/15/21		CONSULTING FEE/JUNE		11-02-2140		166.68	63541	6/07/21

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30 P I C										
2248	2	5/15/21		CONSULTING FEE/JUNE		11-03-2140		250.02	63541	6/07/21
2248	3	5/15/21		CONSULTING FEE/JUNE		11-04-2140		27.78	63541	6/07/21
2248	4	5/15/21		CONSULTING FEE/JUNE		11-07-2140		27.78	63541	6/07/21
2248	5	5/15/21		CONSULTING FEE/JUNE		11-09-2140		27.78	63541	6/07/21
2248	6	5/15/21		CONSULTING FEE/JUNE		11-11-2140		250.02	63541	6/07/21
2248	7	5/15/21		CONSULTING FEE/JUNE		11-15-3120		55.56	63541	6/07/21
2248	8	5/15/21		CONSULTING FEE/JUNE		11-17-2140		27.78	63541	6/07/21
2248	9	5/15/21		CONSULTING FEE/JUNE		21-40-2140		27.78	63541	6/07/21
2248	10	5/15/21		CONSULTING FEE/JUNE		21-42-2140		83.34	63541	6/07/21
2248	11	5/15/21		CONSULTING FEE/JUNE		23-41-2140		27.78	63541	6/07/21
2248	12	5/15/21		CONSULTING FEE/JUNE		23-43-2140		27.78	63541	6/07/21
2248	13	5/15/21		CONSULTING FEE/JUNE		15-40-2140		194.46	63541	6/07/21
2248	14	5/15/21		CONSULTING FEE/JUNE		15-42-2140		194.46	63541	6/07/21
2248	15	5/15/21		CONSULTING FEE/JUNE		15-44-2140		111.00	63541	6/07/21
								-----		
P I C								1500.00		
1903 PACE ANALYTICAL										
2160132841	1	5/26/21		ANALYSIS/TOPSIDE MANOR		21-40-2070		90.00	63542	6/07/21
								-----		
PACE ANALYTICAL								90.00		
3701 PETERBILT OF GOODLAND										
FS2839	1	5/12/21		SENSOR/17 KW		15-42-3060		1026.99	63543	6/07/21
GP16409	1	5/11/21		LED LIGHT S/T/T 6DIO		15-42-3060		74.49	63543	6/07/21
GP16435	1	5/12/21		PIGTAIL, REDTAIL LIGHT		15-42-3060		59.99	63543	6/07/21
								-----		
PETERBILT OF GOODLAND								1161.47		
3759 PRAIRIESPRINGS HOSPITALIT										
GEN21-251	1	6/07/21		REIMB SALES TAX		28-01-2050		4558.08	63544	6/07/21
								-----		
PRAIRIESPRINGS HOSPITALIT								4558.08		
1683 PRINCIPAL MUTUAL LIFE INS										
PR20210521	1	5/21/21		PRIN. MUTUAL		11-00-0012	N	137.90	63502	5/28/21
PR20210521	2	5/21/21		PRIN. MUTUAL		15-00-0012	N	253.00	63502	5/28/21
								-----		
PRINCIPAL MUTUAL LIFE INS								390.90		
1682 S & B MOTELS										
GEN21-252	1	6/07/21		SALES TAX REIMB		28-01-2040		3221.99	63545	6/07/21
								-----		
S & B MOTELS								3221.99		
1442 S & T COMMUNICATIONS, INC										
10534739	1	6/01/21		ALARMS		15-44-2180		38.25	63546	6/07/21
10534739	2	6/01/21		ALARMS		21-40-2180		11.25	63546	6/07/21
10534739	3	6/01/21		ALARMS		23-41-2180		12.95	63546	6/07/21
10534739	4	6/01/21		ALARMS		11-17-2180		12.75	63546	6/07/21
10534739	5	6/01/21		INTERNET		23-41-2180		29.95	63546	6/07/21
10534739	6	6/01/21		INTERNET		21-40-2180		39.95	63546	6/07/21
10534739	7	6/01/21		INTERNET		21-40-2180		9.95	63546	6/07/21

INVOICE NO	LN	DATE	PO NO	REFERENCE	TRACK		1099	NET	CHECK	PD DATE
					CD	GL ACCOUNT				
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1442 S & T COMMUNICATIONS, INC										
								-----		
S & T COMMUNICATIONS, INC								155.05		
407 SALINA SUPPLY COMPANY										
S100183429.002	1	5/06/21	17328	CHLORINATER REPAIR	11-25-3060			36.79	63547	6/07/21
S100191438.001	1	5/07/21	17345	45-1" METERS	21-42-4020			9967.00	63547	6/07/21
S100191773.001	1	5/06/21	17346	6-1.5 EMETERS	38-01-4080			3867.08	63547	6/07/21
S100191773.003	1	5/12/21	17346	12-2" EWATER MTRS	38-01-4080			10186.91	63547	6/07/21
S100194274.001	1	5/06/21	19594	PVC 90 DEGREE ANGLES SANDVBALL	11-15-3120			46.03	63547	6/07/21
S100195653.001	1	5/14/21	19596	QTRP WATS REPAIR KIT 175PSI	11-25-3060			448.73	63547	6/07/21
								-----		
SALINA SUPPLY COMPANY								24552.54		
413 SCHLOSSER, INC.										
7820	1	5/13/21	25601	MUSEUM CONCRETE	03-01-4050			655.50	63548	6/07/21
7842	1	5/20/21	19570	MUSEUM CONCRETE	03-01-4050			552.00	63548	6/07/21
								-----		
SCHLOSSER, INC.								1207.50		
421 SHARE CORPORATION										
167431	1	5/07/21	19176	AQUASLIME LIGHT	23-41-3020			162.18	63549	6/07/21
167484	1	5/10/21	19296	AQUA SLIME360, TRIDENT TOWER	15-40-3060			471.60	63549	6/07/21
169259	1	5/28/21	19296	TRIDENT,BELLACIDE	15-40-3060			1794.50	63549	6/07/21
								-----		
SHARE CORPORATION								2428.28		
424 SHERMAN CO SHERIFF - BAST										
GEN21-254	1	4/01/21		INMATE HOUSING/APRIL 2021	11-03-2230	M		160.00	63550	6/07/21
GEN21-254	2	4/01/21		INMATE HOUSING/APRIL 2021	11-04-2230	M		40.00	63550	6/07/21
								-----		
SHERMAN CO SHERIFF - BAST								200.00		
427 SHORES NAPA										
204070	1	4/26/21		WIRING HARNESS, CONNECTOR	15-42-3060			33.04	63555	6/07/21
204075	1	4/26/21		10X1X1.25 GR BENCH	11-11-3060			59.90	63555	6/07/21
204090	1	4/26/21		CONNECTOR, TRAILER WIRE	15-42-3060			94.76	63555	6/07/21
204091	1	4/26/21		BELT, JDZ997R MOWER	11-15-3060			71.35	63555	6/07/21
204113	1	4/26/21		SPRINKLER AND SPLICE	11-19-3120			10.48	63555	6/07/21
204117	1	4/26/21		WIRE LOOM	21-40-3060			3.99	63555	6/07/21
204142	1	4/26/21		OIL 80W-90	11-11-3070			17.84	63555	6/07/21
204296	1	4/27/21		BROOM, TAPE, WASHER, HAMDRILL	15-42-3120			213.32	63555	6/07/21
204388	1	4/28/21		ROOT STIMULATOR FOR TREES	11-15-3120			18.99	63555	6/07/21
204636	1	4/29/21		SPRAY NOZZLE	11-11-3020			6.99	63555	6/07/21
205076	1	5/03/21		MPACT BLK GRAY XXL	15-42-3120			32.68	63555	6/07/21
205114	1	5/04/21		BOLTS/NUTS JDZ997R MOWER	11-15-3060			3.42	63555	6/07/21
205175	1	5/04/21		WHEEL BEARING CUP/HONEYWAGON	23-41-3060			38.44	63555	6/07/21
205272	1	5/05/21		COVER/ELEC BOX	15-42-3060			8.70	63555	6/07/21
205290	1	5/05/21		CLAMP	15-42-3060			2.74	63555	6/07/21
205304	1	5/05/21		CONNECTOR	15-42-3060			8.55	63555	6/07/21
205329-1	1	5/05/21		PRESSURE SPRAYER/POOL	11-25-3120			51.98	63555	6/07/21
205362	1	5/05/21		CONNECTOR	15-42-3060			8.55	63555	6/07/21
205495	1	5/06/21		TREE/SHRUB FERTILIZER	11-19-3040			8.99	63555	6/07/21
205676	1	5/07/21		SATIN BLACK PAINT	15-40-3060			13.76	63555	6/07/21



INVOICE NO	LN	DATE	PO NO	REFERENCE	TRACK		1099	NET	CHECK	PD DATE
					CD	GL ACCOUNT				
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427 SHORES NAPA										
205693	1	5/07/21		LINKS		15-40-3060		24.81	63555	6/07/21
205857	1	5/10/21		WORK GLOVES		15-40-2310		75.18	63555	6/07/21
205957	1	5/11/21		1/4 CABLE		11-13-3030		197.50	63555	6/07/21
205973	1	5/11/21		TAILLIGHT MOWING TRAILER		11-15-3060		6.44	63555	6/07/21
205976	1	5/11/21		ALUMINUM ANGLE		15-40-3060		32.69	63555	6/07/21
205992	1	5/11/21		CLAMP, ELECTRICAL BOX,COVER		15-42-3060		19.57	63555	6/07/21
206024	1	5/11/21		CONNECTOR		15-42-3060		8.55	63555	6/07/21
206026	1	5/11/21		COUPLER, OIL FILTER		11-15-3060		8.04	63555	6/07/21
206026	2	5/11/21		FITTING, COUPLER		11-15-3020		18.06	63555	6/07/21
206069	1	5/12/21		OIL FILTER PD		11-03-3170		65.12	63555	6/07/21
206070	1	5/12/21		FUSE KIT		15-42-3060		24.38	63555	6/07/21
206095	1	5/12/21		CONNECTOR, TRL WIRE, BASE MNT		15-42-3060		90.15	63555	6/07/21
206152	1	5/12/21		WORK GLOVES		15-40-2310		25.06	63555	6/07/21
206176	1	5/17/21		IMPACT SOCKETS		11-15-3020		12.28	63555	6/07/21
206398	1	5/14/21		CLEVIS/GLOVES		15-40-3120		72.98	63555	6/07/21
206437	1	5/14/21		HYDRAULIC OIL		15-40-3060		15.31	63555	6/07/21
206616	1	5/17/21		HAMMER DRILL/REDLITHIUM 2.0		15-40-3020		247.46	63555	6/07/21
206624	1	5/17/21		54GW61 X3 CONNECTORS		15-40-3060		98.07	63555	6/07/21
206636	1	5/17/21		OIL/FILTER, RANGER		23-41-3060		14.79	63555	6/07/21
206659	1	5/17/21		HAMMERDRILL 3/16X2X4, SCREWS		11-17-3130		4.58	63555	6/07/21
206693	1	5/17/21		KNOCKOUT SEAL, COVER		11-11-3030		3.18	63555	6/07/21
206699	1	5/17/21		1/2 KNOCK OUT/RETURN		11-11-3030		.10-	63555	6/07/21
206786	1	5/18/21		KRYLON IND RUST, #29		11-11-3060		12.95	63555	6/07/21
206805	1	5/18/21		OIL/AIR FILTER #29 ST SWEEPER		11-11-3060		32.60	63555	6/07/21
206890	1	5/18/21		WELDING TIP, FLUX CORE WIRE		15-40-3060		73.66	63555	6/07/21
206892	1	5/18/21		ADAPTER		21-42-3050		1.91	63555	6/07/21
206929	1	5/19/21		STEEL WOOL		11-11-3120		4.99	63555	6/07/21
206939	1	5/19/21		GRINDING PAD, D-RING, WHL KNOT		15-40-3060		101.34	63555	6/07/21
207115	1	5/20/21		GORILLA TAPE		11-11-3120		35.96	63555	6/07/21
207183-1	1	5/20/21		ANCHORS		11-11-3030		12.24	63555	6/07/21
207263	1	5/21/21		SYNTHETIC OIL		15-40-3170		50.82	63555	6/07/21
207282	1	5/21/21		OIL FILTER		15-42-3060		3.59	63555	6/07/21
207286	1	5/21/21		BRISTLE DISCS X 6		11-11-3060		80.30	63555	6/07/21
207300	1	5/21/21		OIL, GASKETS, AIR CLN/BUSHHOG		11-11-3060		59.53	63555	6/07/21
207317	1	5/21/21		CONNECTOR		15-42-3060		8.55	63555	6/07/21
207349	1	5/21/21		SEAL-OIL/BUSH HOG		11-11-3060		5.10	63555	6/07/21
207359	1	5/21/21		CAUTION TAPE		11-11-3120		17.38	63555	6/07/21
207468	1	5/24/21		MASK, HOSE CLAMP, TOWELS		11-15-3120		86.16	63555	6/07/21
207470	1	5/24/21		WASHERS, SCREWS/WELCTR AWNING		11-02-3030		8.52	63555	6/07/21
207488	1	5/24/21		TRUFELX BELT, FLIP COVER		11-15-3060		10.79	63555	6/07/21
207495	1	5/24/21		BELT/CREDIT		11-15-3060		.03	63555	6/07/21
207546	1	5/24/21		TRAILER WIRE CONNECTOR		15-42-3060		17.96	63555	6/07/21
								-----		
SHORES NAPA								2396.95		
432 SMITH AND LOVELESS, INC.										
152854	1	5/14/21	19172	4" GASKET & CHECK VALVE		23-43-3060		2163.28	63556	6/07/21
152926	1	5/18/21	19177	COMPRESSOR X 2		23-43-3060		1172.65	63556	6/07/21
								-----		
SMITH AND LOVELESS, INC.								3335.93		
3365 TEREX SERVICES										
7124270	1	5/20/21		REPAIR BOOM/INTERNATIONAL TRK		15-42-3060		8378.54	63557	6/07/21

INVOICE NO	LN	DATE	PO NO	REFERENCE	TRACK		1099	NET	CHECK	PD DATE
					CD	GL ACCOUNT				
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3365 TEREX SERVICES										
								8378.54		
TEREX SERVICES										
2207 THE LIFEGUARD STORE, INC										
001054653	1	5/05/21		LIFEGUARD SUITS	11-25-3160		792.00	63558	6/07/21	
001054653	2	5/05/21		POCKET MASKS, RESCUE TUBES	11-25-3120		351.50	63558	6/07/21	
								1143.50		
THE LIFEGUARD STORE, INC										
3856 TRACE OF COPPER										
INV0344	1	4/30/21	19563	MINI & DOUBLE CIRCLE GIFT STOR	11-17-3120		145.00	63559	6/07/21	
								145.00		
TRACE OF COPPER										
2159 TRIPLETT INC										
GEN21-253	1	6/07/21		REIMB SALES TAX	28-01-2060		1795.45	63560	6/07/21	
								1795.45		
TRIPLETT INC										
1565 ULINE										
133749351	1	5/13/21		UTILITY CART	11-03-3120		163.62	63561	6/07/21	
133922761	1	5/18/21	17639	FIRE EXT STICKER, EYEWASH STAT	11-11-3030		728.85	63561	6/07/21	
								892.47		
ULINE										
2784 USD # 352										
GEN21-256	1	6/07/21		SCHOOL TAX/MAY 2021	11-02-2050		29230.23	63562	6/07/21	
								29230.23		
USD # 352										
2895 VISION CARE DIRECT ADM.										
PR20210521	1	5/21/21		VISION CARE DIR	11-00-0012	N	127.30	63503	5/28/21	
PR20210521	2	5/21/21		VISION CARE DIR	15-00-0012	N	120.24	63503	5/28/21	
PR20210521	3	5/21/21		VISION CARE DIR	21-00-0012	N	26.74	63503	5/28/21	
PR20210521	4	5/21/21		VISION CARE DIR	23-00-0012	N	9.78	63503	5/28/21	
								284.06		
VISION CARE DIRECT ADM.										
640 WAL*MART										
00113	1	5/05/21		CLEANUP LUNCHES	11-02-3120		69.05	63563	6/07/21	
00771	1	5/14/21		CLEANING/OFFICE SUPPLIES	15-44-3120		51.77	63563	6/07/21	
02307	1	5/17/21		PHONE CASE	15-42-3120		29.17	63563	6/07/21	
02919	1	4/19/21		WELCOME CENTER SUPPLIES	11-21-3120		25.75	63563	6/07/21	
03734	1	4/26/21		EPS COLOR/BLACK CARTRIDGE	23-41-3120		64.73	63563	6/07/21	
05593	1	4/20/21		CLEANING SUPPLIES, EMP APPRECT	11-02-3120		92.70	63563	6/07/21	
07498	1	5/05/21		CLEANING/OFFICE SUPPLIES	15-40-3120		173.20	63563	6/07/21	
08788	1	4/21/21		POPCORN/EMPLOYEE APPRECIATION	11-02-3120		9.88	63563	6/07/21	
09634	1	4/20/21		GLOVES, BANDAIDS, DEGREASER	11-11-3120		82.66	63563	6/07/21	
								598.91		
WAL*MART										
3223 WOOFTER CONSTRUCTION INC.										
32512	1	5/25/21		SERVICE CRANE/EQUIPMENT	15-40-3060		810.00	63564	6/07/21	

INVOICE NO	LN	DATE	PO NO	REFERENCE	TRACK		1099	NET	CHECK	PD DATE
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				3223 WOOFTER CONSTRUCTION INC.						
				WOOFTER CONSTRUCTION INC.				810.00		
				3886 WRIGHT, JOHN						
GEN21-257	1	5/25/21		OVERPAYMENT ON ACCOUNT		15-44-3180		90.78	63565	6/07/21
				WRIGHT, JOHN				90.78		
				***** REPORT TOTAL *****				285773.52		

JRNL ID/ ACCOUNT NUMBER	OTHER NUMBER/ ACCOUNT TITLE	OTHER REFERENCE/ REFERENCE	DEBIT	CREDIT	BANK #
PAYROLL					
11-00-0011	GENERAL EMP TAX A/P	SS/MED EMPE GEN	4,178.54		
11-00-0001	GENERAL OPERATING CASH	SS/MED EMPE GEN		4,178.54	1
15-00-0011	ELECTRIC EMP TAX A/P	SS/MED EMPE ELE	2,205.97		
15-00-0001	ELECTRIC CASH	SS/MED EMPE ELE		2,205.97	1
21-00-0011	WATER EMP TAX A/P	SS/MED EMPE WAT	447.30		
21-00-0001	WATER CASH	SS/MED EMPE WAT		447.30	1
23-00-0011	SEWER EMP TAX A/P	SS/MED EMPE SEW	276.46		
23-00-0001	SEWER CASH	SS/MED EMPE SEW		276.46	1
11-00-0011	GENERAL EMP TAX A/P	SS/MED EMPE GEN	4,178.54		
11-00-0001	GENERAL OPERATING CASH	SS/MED EMPE GEN		4,178.54	1
15-00-0011	ELECTRIC EMP TAX A/P	SS/MED EMPE ELE	2,205.97		
15-00-0001	ELECTRIC CASH	SS/MED EMPE ELE		2,205.97	1
21-00-0011	WATER EMP TAX A/P	SS/MED EMPE WAT	447.30		
21-00-0001	WATER CASH	SS/MED EMPE WAT		447.30	1
23-00-0011	SEWER EMP TAX A/P	SS/MED EMPE SEW	276.46		
23-00-0001	SEWER CASH	SS/MED EMPE SEW		276.46	1
11-00-0011	GENERAL EMP TAX A/P	FED TAX GEN	4,080.73		
11-00-0001	GENERAL OPERATING CASH	FED TAX GEN		4,080.73	1
15-00-0011	ELECTRIC EMP TAX A/P	FED TAX ELE	1,965.12		
15-00-0001	ELECTRIC CASH	FED TAX ELE		1,965.12	1
21-00-0011	WATER EMP TAX A/P	FED TAX WAT	339.29		
21-00-0001	WATER CASH	FED TAX WAT		339.29	1
23-00-0011	SEWER EMP TAX A/P	FED TAX SEW	232.34		
23-00-0001	SEWER CASH	FED TAX SEW		232.34	1
11-00-0011	GENERAL EMP TAX A/P	STATE TAX GEN	2,086.20		
11-00-0001	GENERAL OPERATING CASH	STATE TAX GEN		2,086.20	1
15-00-0011	ELECTRIC EMP TAX A/P	STATE TAX ELE	1,134.15		
15-00-0001	ELECTRIC CASH	STATE TAX ELE		1,134.15	1
21-00-0011	WATER EMP TAX A/P	STATE TAX WAT	208.55		
21-00-0001	WATER CASH	STATE TAX WAT		208.55	1
23-00-0011	SEWER EMP TAX A/P	STATE TAX SEW	132.70		
23-00-0001	SEWER CASH	STATE TAX SEW		132.70	1
07-01-5030	SELF INSUR BCBS STOP LOSS PYMT	STOP LOSS 05/18	4,759.34		
07-00-0001	SELF INSUR CASH	STOP LOSS 05/18		4,759.34	1
07-01-5030	SELF INSUR BCBS STOP LOSS PYMT	STOP LOSS 05/25	3,983.62		
07-00-0001	SELF INSUR CASH	STOP LOSS 05/25		3,983.62	1
		Journal Total :	33,138.58	33,138.58	
		Sub Total	33,138.58	33,138.58	
		** Report Total **	33,138.58	33,138.58	

FUND	NAME	DEBITS	CREDITS
07	SELF INSURANCE	8,742.96	8,742.96
11	GENERAL	14,524.01	14,524.01
15	ELECTRIC UTILITY	7,511.21	7,511.21
21	WATER UTILITY	1,442.44	1,442.44
23	SEWER UTILITY	917.96	917.96
TOTALS		33,138.58	33,138.58

\*\* Transactions affected cash may need to be entered in Bank Rec! \*\*  
\*\* Review transactions that have a number in the Bank # column. \*\*

ACCOUNT NUMBER	ACCOUNT TITLE	DEBITS	CREDITS	NET
07-00-0001	SELF INSUR CASH	.00	8,742.96	8,742.96-
07-01-5030	SELF INSUR BCBS STOP LOSS PYMT	8,742.96	.00	8,742.96
11-00-0001	GENERAL OPERATING CASH	.00	14,524.01	14,524.01-
11-00-0011	GENERAL EMP TAX A/P	14,524.01	.00	14,524.01
15-00-0001	ELECTRIC CASH	.00	7,511.21	7,511.21-
15-00-0011	ELECTRIC EMP TAX A/P	7,511.21	.00	7,511.21
21-00-0001	WATER CASH	.00	1,442.44	1,442.44-
21-00-0011	WATER EMP TAX A/P	1,442.44	.00	1,442.44
23-00-0001	SEWER CASH	.00	917.96	917.96-
23-00-0011	SEWER EMP TAX A/P	917.96	.00	917.96
TRANSACTION TOTALS		33,138.58	33,138.58	.00

# PAYROLL REGISTER

ORDINANCE #2021-P11

**5/28/2021**

<u>DEPARTMENT</u>	<u>GROSS PAY</u>
GENERAL	55,601.95
ELECTRIC	29,500.74
WATER	6,164.05
SEWER	3,662.89
TOTAL	<u>94,929.63</u>

PASSED AND SIGNED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2021

\_\_\_\_\_  
CITY CLERK

\_\_\_\_\_  
MAYOR



**AGENDA ITEM #**  
**CITY COMMISSION COMMUNICATION FORM**

---

**FROM:** Mary Volk, City Clerk

**DATE:** June 1, 2021

**ITEM:** Ordinance 1740: Fire Merger

**NEXT STEP:** Commission Acceptance

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ORDINANCE  
 MOTION  
 INFORMATION

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**I. REQUEST OR ISSUE:**

The inter-local agreement emailed to the Commission last week was the updated version from the joint meeting. The County Commission approved the agreement at their meeting on Friday and are asking the City Commission to approve Ordinance 1740 to approve the inter-local agreement so that the County can forward agreement to the Attorney General for approval.

**SUMMARY AND ALTERNATIVES:**

Commission may take one of the following actions:

1. Approve the proposal as requested.
2. Reject the proposal and move to deny the request.
3. Direct staff to pursue an alternative approach.



## **INTERLOCAL AGREEMENT FOR MERGER OF FIRE SERVICES**

**THIS AGREEMENT** is made and entered into between Sherman County, Kansas (“County”) and the City of Goodland, Kansas (“City”) effective July 1, 2021.

### **RECITALS**

**WHEREAS**, the Interlocal Agreement Act (K.S.A. 12-2901 *et seq.*) authorizes any two or more political subdivisions to enter into an agreement with one another for the mutual benefit of the parties, including for the provision of fire protection services; and

**WHEREAS**, the County and the City have determined that it is in the best interests of the public and general welfare of the citizens of the County and the City to merge the fire protection services for all of Sherman County, Kansas; and

**WHEREAS**, the County and the City have determined that an Interlocal Agreement merging fire protection services allows the County and City to cooperate with each other to provide high quality services to all of Sherman County, provide efficiencies and cost savings by minimizing duplication of employees and resources, and provide for consistency in training and operations in the most efficient manner possible.

### **AGREEMENT**

**NOW THEREFORE**, in consideration of the mutual promises and covenants contained herein, the parties agree as follows:

- 1. RECITALS.** The recitals set out above are hereby incorporated by this reference.
- 2. PURPOSE.** The purpose for which the parties have entered into this agreement is to provide for the orderly unification and operation of a single county-wide fire protection services agency, merging the fire protection services of the Goodland City Fire Department with the services of the Sherman County Fire Department.
- 3. DEFINITIONS.** For the purpose of this Agreement, the following definitions shall apply:
  - A. “Board of County Commissioners” shall mean the Board of County Commissioners of Sherman County, Kansas.
  - B. “Board of Trustees” shall mean the Board of Trustees of Fire District No. 1.
  - C. “City Commission” shall mean the City Commission of the City of Goodland, Kansas.
  - D. “Sherman County Fire Department” shall mean the combined operating fire departments of Sherman County, Kansas and the City of Goodland, Kansas.

- E. "Fire District No. 1" shall mean all land within Sherman County, Kansas, divided into three (3) sub-districts. The three (3) sub-districts shall be the geographical locations identified as 1) Brewster, Kansas; 2) Goodland, Kansas; and 3) Kanorado, Kansas.
- F. "Fire Chiefs" shall mean the department head for each sub-district within Fire District No. 1.
- G. "Director" shall mean the employee of Sherman County, Kansas, selected by the Board of County Commissioners as the department head for all of Fire District No. 1. All Fire Chiefs shall answer and report to the Director.

**4. UNIFICATION OR MERGER OF THE FIRE PROTECTION SERVICES.** Neither the City nor the County shall operate a separate fire protection services agency, and each shall fully participate in the operation of the fire protection services agency established by this Agreement, in accordance with the terms and conditions set forth herein.

**5. FIRE DISTRICT NO. 1.** Fire District No. 1, of Sherman County, Kansas, shall encompass all land within Sherman County, Kansas, including that area within the confines of the city limits of the City of Goodland, Kansas, plus any area of Thomas County as set forth by separate written agreement between the governing bodies of Sherman County and Thomas County. Fire District No. 1 shall be divided into three (3) geographical portions, which shall be as equal as possible. Each geographical portion shall be known as a subdistrict and shall have its own fire chief, fire crew, fire engine and necessary fire protection and fire fighting equipment. The first such sub-district shall be located at Brewster, Kansas; the second sub-district shall be located at Goodland, Kansas; and the third sub-district shall be located at Kanorado, Kansas.

**6. DEPARTMENT RESPONSIBILITIES.** There shall be established the Sherman County Fire Department, established within Sherman County. The Fire Department shall provide fire protection for the citizens of Sherman County. The Fire Department shall maintain all records required by federal, state and local law. The Fire Department shall be operated in accordance with the policies and procedures developed by the Board of Trustees, and as approved by the Board of County Commissioners, in accordance with the powers and authority delegated to the Board of Trustees by the Board of County Commissioners via Resolution No. 18-15.

**7. GOVERNING BOARD.** The Board of Trustees shall be the governing board for the Sherman County Fire Department in accordance with the powers and authority delegated to the Board of Trustees of Fire District No. 1 by the Board of County Commissioners via Resolution No. 18-15. The Board of Trustees shall be appointed by the Board of County Commissioners and shall be composed of three (3) members from the City of Goodland subdistrict, one (1) member from the Kanorado subdistrict, one (1) member from the Brewster subdistrict, and the Director of the Sherman County Fire Department. The terms of all members of the Board of Trustees shall be three (3) year staggered terms. The Board of Trustees shall select from its membership a chairperson and vice chairperson at its first meeting after this

Interlocal Agreement takes effect, and at the first meeting of each calendar year thereafter.

**8. MEETINGS.** The Board of Trustees of Fire District No. 1 shall meet at least monthly. Notice of all regular monthly meetings shall be given to the members of the Board of Trustees, as well as any other person so requesting notice under the Kansas Open Meetings Act, at least seven (7) days in advance of each meeting. A special meeting may be called from time to time upon forty-eight (48) hours notice by the chairperson or any three (3) members of the Board of Trustees. All meetings shall be conducted in compliance with and adhere to the Kansas Open Meetings Act.

**9. BOARD RESPONSIBILITIES.** The Board of Trustees shall, by a majority vote, appoint Fire Chiefs for each subdistrict each December, and said appointments shall be approved by the Board of County Commissioners. A Fire Chief shall serve for a term of one (1) year or at the discretion of that Board of County Commissioners. The Board of Trustees shall be responsible for the day-to-day operation of the Fire District No. 1 and shall employ all reasonable means to ensure competent fire protection to the entire district.

**10. DIRECTOR.** The Director shall be an employee of Sherman County, and shall report directly to the Board of County Commissioners as a department head. The Director shall exercise the day-to-day supervision over all employees within the Fire Department based upon the personnel policies and procedures of Sherman County, as well as any additional policies and procedures developed by the Board of Trustees, as approved by the Board of County Commissioners, and applicable only to the Fire Department. The Director shall be responsible for the hiring, firing, discipline, and termination of all County employees working within the Fire Department. The Director shall develop, review and maintain written operating procedures and guidelines for the Fire Department, subject to approval by the Board of Trustees and Board of County Commissioners.

**11. FIRE CHIEFS.** The Fire Chiefs shall meet with the Board of Trustees for the first thirty minutes (30) of each monthly meeting. Fire Chiefs shall send to the Board of Trustees a complete report of each fire including the date, location, and names of the firemen who made the run. Further, the report shall reflect when the run was made and when they returned to base. These reported runs shall be the only basis of payment for any fireman, except that each fireman will be compensated for one educational meeting per month. Any money spent other than day to day expenses shall be upon the approval of a majority of the Board of Trustees, in accordance with any purchasing policies established by the Board of County Commissioners.

**12. BUDGET AND FINANCING.** The annual proposed budget for the Fire Department shall be developed by the Board of Trustees and submitted to both the Board of County Commissioners and the City Commission on or before the first day of June each year for the next fiscal year. The final budget shall be subject to approval by the Board of County Commissioners and the City Commission in accordance with state budget laws. Once approved by the Board of County Commissioners and the City Commission, such approved budget shall be incorporated as part of Sherman County's final budget and adopted and published by the Board of County Commissioners as part of Sherman County's annual budget in the normal course of

the annual budget process with the City Commission contributing their percentage share of the approved budget to be paid to the County. The Fire Department budget as approved and adopted shall be funded at 51.8% by Sherman County and at 48.2% by the City of Goodland, which is based on each municipality's budget for fire protection for the 2020 year. Each municipality agrees to contribute the funds necessary to support the maintenance and operation of the Sherman County Fire Department in accordance with this annual budget formula.

**13. PROPERTY OWNERSHIP AND ACQUISITION.**

- A. Real Property.** All real property currently owned by Sherman County and by the City of Goodland and used by their respective fire departments shall be available for exclusive use and control by the Sherman County Fire Department. Each municipality shall remain the owner of any such real property. It is not anticipated that any additional real property will need to be acquired.
- B. Personal Property.** Each municipality shall prepare and exchange with one another upon execution of this Agreement, an inventory of all personal property used by it for fire protection services, which shall contain a current fair market value and useful life therefor. Said inventories shall be attached hereto as Exhibit A and incorporated into this Agreement. The Sherman County Fire Department shall have exclusive use and control of all such personal property. The acquisition of new or replacement personal property shall be funded by each municipality in the same proportion that the annual budget is funded.
- C. Major Capital Expenditures.** If the Board of Trustees determines that major capital expenditures for the improvement of real property or the acquisition of real or personal property are necessary for the proper operation of the Sherman County Fire Department, and that such should be funded through a bond issue, the Board shall adopt a report and recommendation and submit it to the Board of County Commissioners and the City Commission. If either the Board of County Commissioners or the City Commission fail to adopt the recommendation, the proposal shall be rejected. If both the Board of County Commissioners and the City Commission adopt the recommendation, each municipality shall adopt appropriate legislative enactments to submit the appropriate ballot propositions to the electors.

**14. EMPLOYEES.** All employees within the Fire Department shall be employees of Sherman County, Kansas and shall be subject to all County employee policies and procedures unless otherwise provided herein. Further, all employees shall be entitled to the same benefits, holidays, vacation, sick time and other leave and benefits as is allowed by the County employee policies based upon job classifications.

**15. DURATION AND TERMINATION.** This Agreement shall continue until such time as it is modified or partially or completely terminated by mutual agreement of the parties. This Agreement may be terminated by either party, effective as of December 31 of any year, by providing the other party no later than February 1 of the termination year, written notice of its intent to terminate the Agreement.

**16. RETURN OF PROPERTY UPON TERMINATION.** All separate real property and separate personal property shall be returned to the respective municipality. The fair market value of all joint real and personal property shall be determined by the Board of Trustees. Each municipality shall receive or pay, as applicable, in cash or property, its percentage of the fair market value of the joint real property and the joint personal property in the same proportion that said municipality funds the annual budget of the Fire Department.

**17. REVIEW AND AMENDMENT OR MODIFICATION.** This Agreement may be reviewed at the request of either party and may be amended only by the mutual consent and agreement of all parties, expressed in writing, dated and signed.

**18. PRIOR AGREEMENTS.** This Agreement constitutes the entire understanding and agreement between the parties with respect to the subject matter contained herein and supersedes all prior amendments, negotiations, and discussions concerning any matter or subject contained herein.

**19. EFFECTIVE DATE.** This Agreement shall take effect upon its approval by the County and the City, the Kansas Attorney General, and recording of the Agreement with the Sherman County Register of Deeds office and in office of the Kansas Secretary of State.

**20. SURVIVAL OF REPRESENTATIONS AND WARRANTIES.** All representations, warranties, covenants and agreements contained herein shall survive the termination of this Agreement.

**21. BINDING EFFECT.** This Agreement shall be binding upon and extend to the benefit of the County and the City, their respective successors and assigns.

**22. VENUE.** Should any dispute result in litigation concerning the validity or interpretation of this Agreement, venue for such action shall be in the District Court of Sherman County, Kansas.

**23. APPLICABLE LAW.** This Agreement shall be governed by and interpreted in accordance with the laws of the State of Kansas.

**24. SEVERABILITY.** If any section, subsection, paragraph, sentence, clause or phrase of this Agreement shall be determined by a court of competent jurisdiction to be invalid for any reason whatsoever, such decision shall not affect the remaining provisions of this agreement, which shall remain in force and effect; and to this end the provisions of this Agreement are hereby declared to be severable and shall be presumed to have been agreed upon

knowing that the various provisions of this Agreement are severable.

**25. APPROVAL AND AUTHORIZATION.** The County and the City each warrants and represents by its execution of this Agreement that said Agreement has been properly approved by the governing body and its legal counsel, that the execution, delivery and performance of this Agreement by such governing body has been authorized by resolution duly adopted by the governing body, and that this Agreement constitutes a legal, valid and binding obligation of the governing body and enforceable with its terms.

**26. INSURANCE.** Each party is to maintain insurance to protect its interest as it desires.

**IN WITNESS WHEREOF,** the Board of County Commissioners of Sherman County, Kansas and City Commission of the City of Goodland, Kansas have caused this agreement to be executed and made effective as set forth herein.

**SHERMAN COUNTY BOARD OF COUNTY COMMISSIONERS**

Approved by the Board of County Commissioners of Sherman County, Kansas this \_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Rodney Blake, Chairman

\_\_\_\_\_  
Larry Enfield, Commissioner

\_\_\_\_\_  
Steven Evert, Commissioner

ATTEST: \_\_\_\_\_  
Ashley Mannis, County Clerk

The execution of this Interlocal Agreement by the County of Sherman, State of Kansas, being authorized and approved by Resolution Number \_\_\_ duly enacted by the Board of County Commissioners of Sherman County, Kansas, under date of \_\_\_\_\_.

**GOODLAND CITY COMMISSION**

Approved by the City Commission of the City of Goodland, Kansas this \_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
John Garcia, Chairman

\_\_\_\_\_  
J.J. Howard, Commissioner

\_\_\_\_\_  
Aaron Thompson, Commissioner

\_\_\_\_\_  
Gary Farris, Commissioner

\_\_\_\_\_  
JayDee Brumbaugh, Commissioner

ATTEST: \_\_\_\_\_  
Mary Volk, City Clerk

The execution of this Interlocal Agreement by the City of Goodland, Kansas, being authorized and approved by Ordinance Number \_\_\_\_\_, duly enacted by the City of Goodland, Kansas, under the date of \_\_\_\_\_; approved by the mayor of the same, and published in the Goodland Star News, a newspaper in general circulation within the County of Sherman, State of Kansas.

The above and foregoing Interlocal Agreement between the City of Goodland, Kansas and the Board of County Commissioners of Sherman County, Kansas and the execution thereof by the respective signators thereto of the State of Kansas, is hereby found and determined to be in proper form and compatible with the Laws of the State of Kansas, and to meet the conditions set forth in K.S.A. 12-2904, and the same is hereby approved.

DATED at Topeka, Kansas, this \_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Attorney General of the State of Kansas

**ORDINANCE NO. 1740**

**AN ORDINANCE PERTAINING TO THE MERGER OF FIRE SERVICES BETWEEN THE CITY OF GOODLAND, KANSAS AND SHERMAN COUNTY, KANSAS.**

WHEREAS, the Interlocal Agreement Act (K.S.A. 12-2901 et seq.) authorizes any two or more political subdivisions to enter into an agreement with one another for the mutual benefit of the parties, including for the provision of fire protection services; and

WHEREAS, the Governing body of the City of Goodland, Kansas, and the Board of County Commissioners have determined it is in the best interest of the public and general welfare of the citizens of the County and the City to merge the fire protection services for all of Sherman County, Kansas; and

WHEREAS, the Governing body of the City of Goodland, Kansas, and the Board of County Commissioners have determined that an Interlocal Agreement merging fire protection services allows the City and County to cooperate with each other to provide high quality services to all of Sherman County, provide efficiencies and costs savings by minimizing duplication of employees and resources, and provide for consistency in training and operations in the most efficient manner possible.

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

**SECTION 1.** the Governing body of the City of Goodland, Kansas, hereby approves and enters into an Interlocal Agreement with the Board of County Commissioners of Sherman County, Kansas, for the purpose of merging fire protection services.

**SECTION 2.** This ordinance shall be in force and take effect after its publication in the Goodland Star News.

**PASSED AND ADOPTED** this 7<sup>th</sup> day of June, 2021, by the Governing Body of the City of Goodland, Kansas.

---

John Garcia, Mayor

ATTEST:

---

Mary P. Volk, City Clerk



**CITY OF GOODLAND**  
Goodland, Kansas

FINANCIAL STATEMENT  
AND  
INDEPENDENT AUDITOR'S REPORT

December 31, 2020

**City of Goodland, Kansas**

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## INDEPENDENT AUDITOR'S REPORT

City Commissioners  
City of Goodland  
Goodland, Kansas

### Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Goodland, Kansas, as of and for the year ended December 31, 2020 and the related notes to the financial statement.

### Management's Responsibility for the Financial Statements

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 C 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.

### Auditor's 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 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's 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 controls. 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.

### Opinions

#### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note C of the financial statement, the financial statement is prepared by the City of Goodland, Kansas 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.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C 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 of 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 City of Goodland, Kansas as of December 31, 2020, or changes in financial position and cash flows thereof for the year then ended.

### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Goodland, Kansas as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

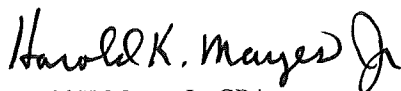
### **Other Matters**

#### ***Report on 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 expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds, (Schedules 1, 2, and 3 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 basic financial statement as a whole, on the basis of accounting described in Note C.

### ***Prior Year Comparative***

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of City of Goodland as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated June 1, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2019, on the basis of accounting described in Note C.



Harold K Mayes Jr. CPA  
Agler & Gaeddert, Chartered  
Ottawa, Ks  
May 26, 2021

**City of Goodland, Kansas**

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
For the Year ended December 31, 2020

Fund	Unencumbered Cash Balance Beginning of Year	Prior Year Cancelled Encumbrance	Cash Receipts
<b>Governmental Type Funds</b>			
<b>General Fund</b>	\$ 648,974.26	\$ 0.00	\$ 3,021,879.21
<b>Special Purpose Funds</b>			
Economic Development	316.68	0.00	0.00
Cemetery Improvement	248,479.66	0.00	12,823.76
Special Highway	118,058.49	0.00	114,353.91
Self Insurance	259,957.84	0.00	521,064.26
Airport	358,851.25	0.00	30,918.12
Library	0.00	0.00	175,284.86
Municipal Court Diversion Fee	9,923.09	0.00	2,337.74
Vehicle Inspections (VIN)	22,995.50	0.00	10,693.51
Special Park and Recreation	20,768.67	0.00	6,240.20
Municipal Equipment Reserve	2,060,079.11	0.00	597,210.65
Capital Improvement Reserve	3,834,945.07	0.00	793,646.02
Efficiency KS Project	0.00	0.00	1,716.24
Insurance Proceeds	0.00	0.00	0.00
Employee Benefit	141,424.39	0.00	802,574.91
Library Employee Benefit	0.00	0.00	50,703.27
	<u>7,075,799.75</u>	<u>0.00</u>	<u>3,119,567.45</u>
<b>Bond and Interest</b>			
Bond and Interest	<u>39,043.98</u>	<u>0.00</u>	<u>295,033.45</u>
<b>Capital Projects</b>			
Grant Improvement Reserve	55,650.73	0.00	11,791.16
C.I.D. Project	0.00	0.00	91,477.70
Airport Improvement	(22,207.50)	0.00	218,324.79
Water System Improvements	89,382.26	0.00	179.97
Street Improvement Project	123,987.98	0.00	2,401.13
	<u>246,813.47</u>	<u>0.00</u>	<u>324,174.75</u>
<b>Business Funds</b>			
<b>Operating</b>			
Electric Utility	534,640.43	0.00	6,301,232.46
Water Utility	294,815.52	0.00	1,210,492.32
Sewer Utility	110,212.21	0.00	484,182.79
Solid Waste	101,913.13	0.00	506,342.81
<b>Reserve</b>			
Electric Utility	699,191.10	0.00	119,944.15
Water Utility	243,169.93	0.00	41,235.02
Sewer Utility	188,330.50	0.00	62,852.14
	<u>2,172,272.82</u>	<u>0.00</u>	<u>8,726,281.69</u>

The accompanying notes are an integral part of this statement.

Statement 1

Expenditures	Unencumbered Cash Balance End of Year	Add Outstanding Encumbrances and Accounts Payable	Cash Balance End of Year
\$ 2,976,782.64	\$ 694,070.83	\$ 56,570.77	\$ 750,641.60
316.68	0.00	0.00	0.00
4,626.77	256,676.65	0.00	256,676.65
109,044.48	123,367.92	0.00	123,367.92
433,667.59	347,354.51	2,218.34	349,572.85
20,000.00	369,769.37	0.00	369,769.37
169,958.00	5,326.86	0.00	5,326.86
0.00	12,260.83	0.00	12,260.83
2,148.00	31,541.01	0.00	31,541.01
12,621.80	14,387.07	0.00	14,387.07
189,075.64	2,468,214.12	53,341.99	2,521,556.11
832,800.36	3,795,790.73	45,102.35	3,840,893.08
1,645.56	70.68	0.00	70.68
0.00	0.00	0.00	0.00
678,115.60	265,883.70	8,025.78	273,909.48
49,520.00	1,183.27	0.00	1,183.27
<u>2,503,540.48</u>	<u>7,691,826.72</u>	<u>108,688.46</u>	<u>7,800,515.18</u>
<u>289,812.50</u>	<u>44,264.93</u>	<u>0.00</u>	<u>44,264.93</u>
0.00	67,441.89	0.00	67,441.89
91,477.70	0.00	0.00	0.00
230,832.62	(34,715.33)	14,965.33	(19,750.00)
89,562.23	0.00	0.00	0.00
126,389.11	0.00	0.00	0.00
<u>538,261.66</u>	<u>32,726.56</u>	<u>14,965.33</u>	<u>47,691.89</u>
6,044,991.18	790,881.71	321,522.50	1,112,404.21
1,141,268.38	364,039.46	11,804.17	375,843.63
452,266.89	142,128.11	4,430.51	146,558.62
515,950.00	92,305.94	0.00	92,305.94
213,569.62	605,565.63	0.00	605,565.63
53,862.88	230,542.07	0.00	230,542.07
53,693.00	197,489.64	0.00	197,489.64
<u>8,475,601.95</u>	<u>2,422,952.56</u>	<u>337,757.18</u>	<u>2,760,709.74</u>

The accompanying notes are an integral part of this statement.

**City of Goodland, Kansas**

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
For the Year ended December 31, 2020

Fund	Unencumbered Cash Balance Beginning of Year	Prior Year Cancelled Encumbrance	Cash Receipts
<b>Trust Funds</b>			
Museum Endowment Fund	\$ 112,753.07	\$ 0.00	\$ 6,375.12
Law Enforcement Trust	13,230.07	0.00	101.12
	<u>125,983.14</u>	<u>0.00</u>	<u>6,476.24</u>
	\$ <u>10,308,887.42</u>	\$ <u>0.00</u>	\$ <u>15,493,412.79</u>

The accompanying notes are an integral part of this statement.

Statement 1

<u>Expenditures</u>	<u>Unencumbered Cash Balance End of Year</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Cash Balance End of Year</u>
\$ 12,803.00	\$ 106,325.19	\$ (260.00)	\$ 106,065.19
<u>0.00</u>	<u>13,331.19</u>	<u>0.00</u>	<u>13,331.19</u>
<u>12,803.00</u>	<u>119,656.38</u>	<u>(260.00)</u>	<u>119,396.38</u>
<u>\$ 14,796,802.23</u>	<u>\$ 11,005,497.98</u>	<u>\$ 517,721.74</u>	<u>\$ 11,523,219.72</u>

Cash balance consisting of

Balance on deposit

Checking, money market accounts & petty cash	\$ 3,548,600.99
Checking - Municipal Court/Alcohol Fund/Drug Fund	4,312.19
Investments	<u>8,211,242.79</u>
Total cash	11,764,155.97
Agency Funds Per Schedule 3	<u>(240,936.25)</u>

Total cash (excluding agency funds) \$ 11,523,219.72

The accompanying notes are an integral part of this statement.



## City of Goodland, Kansas

### NOTES TO FINANCIAL STATEMENT

December 31, 2020

#### NOTE A. MUNICIPAL REPORTING ENTITY

The City of Goodland is a municipal corporation governed by an elected five-member commission. This financial statement presents the City of Goodland (the municipality). It does not contain any of its related municipal entities (entities for which the government is considered to be financially accountable). The related municipal entity is described below and has its own reporting in its own audited financial statement. It is legally separate from the city. The related municipal entity has a December 31 year-end.

##### *Related Municipal Entity*

The Library provides reading and research materials for the residents of the City. The Board members for the Library are appointed by the City Commission. The Library is not a separate taxing entity by state statutes, so the City levies taxes for the Library's operations.

#### NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the City are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The City potential could have the following types of funds.

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

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

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

**Trust fund** – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

**Agency fund** – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

#### NOTE C. BASIS OF ACCOUNTING

*Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America* - The 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 on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2020

NOTE C. BASIS OF ACCOUNTING – continued

City of Goodland, Kansas has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

**Adjustment for Qualifying Budget Credits** – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for the following special purpose funds, capital project funds, business funds and trusts:

Municipal Equipment Reserve	Capital Improvement Reserve
Efficiency KS Project	Insurance Proceeds
Grant Improvement Reserve	C.I.D. Project
Airport Improvement	Water System Improvements
Electric Utility Reserve	Water Utility Reserve
Sewer Utility Reserve	Museum Endowment

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

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2020

**NOTE E. DEPOSITS AND INVESTMENTS**

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

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 City or in an adjoining City 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 bank 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. The City has no investment policy that would further limit its investment choices. The City rates investments (if any) as noted.

*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. The City has no investments other than money markets and certificates of deposit.

*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%. There were no designated "peak periods" during the year. All bank deposits were legally secured at December 31, 2020.

At December 31, 2020, the carrying amount of the City's bank deposits was \$11,764,155.97 (which includes petty cash funds) and the bank balance was \$11,849,503.79. The bank balance was held by four banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$1,000,000.00 was covered by federal depository insurance, and \$10,849,503.79 was collateralized with securities held by the pledging financial institution's agents in the City's name.

*Custodial credit risk – investments*: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The City had no such investments at year-end.

**NOTE F. 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. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (CORBA), 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.

The City has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Service Code. All full-time employees of the City are eligible to participate in the plan beginning the first day of the month following employment.

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2020

NOTE F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

**Death and Disability Other Post Employment Benefits:** As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2020.

**Compensated Absences:** All employees of the City, except temporary and part-time employees, may accumulate sick leave at a rate of one day per month, cumulative to one hundred and twenty days. Sick leave cannot be used for vacation leave and at termination or retirement will be paid at one-half normal pay. All regular employees with at least one year of service are entitled to paid vacation time. Such leave is granted each year of employment and may be accrued up to two times the annual authorized vacation time. Employees are paid for all accumulated vacation leave at their current wage scale upon termination of employment. For the year ended December 31, 2020, vacation payouts for terminated employees was \$38,506.03 and sick leave payouts for terminated employees was \$59,965.59.

As of December 31, 2020, the estimated amount of liability for the vested portion of unused sick leave is \$170,206.33 and accumulated vacation leave is \$142,103.44. Unpaid sick pay and vacation leave are not accrued in the accompanying financial statements.

NOTE G. DEFINED BENEFIT PENSION PLAN

**Plan description** - The City of Goodland participates in the Kansas Public Employees Retirement System (KPERs) a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas Law establishes and amends benefit provisions. KPERs issues a publically available financial report that includes financial statements and required supplementary information. KPERs' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERs website at [www.kpers.org](http://www.kpers.org) or by writing to KPERs (611 South Kansas, Suite 100, Topeka, KS 66603) or calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERs 1 and KPERs 2 and KPERs 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the City of Goodland were \$220,394.60 for the year ended December 31, 2020.

**Net Pension Liability** – At December 31, 2020, the City of Goodland's proportionate share of the collective net pension liability reported by KPERs was \$2,116,531.00. The net pension liability was measured as of June 30, 2020, and the total pension liability was used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The City of Goodland's proportion of the net pension liability was based on the ratio of the City of Goodland's contributions to KPERs, relative to the total employer and non-employer contributions of the Local subgroup within KPERs. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERs collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**City of Goodland, Kansas**

**NOTES TO FINANCIAL STATEMENT**

December 31, 2020

**NOTE H. LONG-TERM DEBT**

Changes in long-term liabilities for the City for the year ended December 31, 2020, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Maturity
<b>Bonds:</b>				
Series 2016	2.00-3.00%	7/14/2016	\$ 3,650,000.00	9/1/2036
Series 2017	2.00-3.00%	5/18/2017	2,435,000.00	9/1/2027

	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
<b>Bonds:</b>						
Series 2016	\$ 3,650,000.00	\$ 0.00	\$ 105,000.00	\$ (105,000.00)	\$ 3,545,000.00	\$ 85,137.50
Series 2017	2,050,000.00	0.00	235,000.00	(235,000.00)	1,815,000.00	54,812.50
	<u>\$ 5,700,000.00</u>	<u>\$ 0.00</u>	<u>\$ 340,000.00</u>	<u>\$ (340,000.00)</u>	<u>\$ 5,360,000.00</u>	<u>\$ 139,950.00</u>

The debt limit per Kansas Statutes is limited to thirty percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At December 31, 2020, the statutory limit for the City was \$9,958,082.10 providing a debt margin of \$4,598,082.10 after removing debt exempt from the limitation.

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year					
	2021	2022	2023	2024	2025	2026-2030
<b>Principal:</b>						
Series 2016	\$ 185,000.00	\$ 195,000.00	\$ 195,000.00	\$ 200,000.00	\$ 205,000.00	\$ 1,090,000.00
Series 2017	240,000.00	245,000.00	250,000.00	260,000.00	265,000.00	555,000.00
Total principal	<u>\$ 425,000.00</u>	<u>\$ 440,000.00</u>	<u>\$ 445,000.00</u>	<u>\$ 460,000.00</u>	<u>\$ 470,000.00</u>	<u>\$ 1,645,000.00</u>

	Year		
	2031-2035	2036	Total
<b>Principal:</b>			
Series 2016	\$ 1,210,000.00	\$ 265,000.00	\$ 3,545,000.00
Series 2017	0.00	0.00	1,815,000.00
Total principal	<u>\$ 1,210,000.00</u>	<u>\$ 265,000.00</u>	<u>\$ 5,360,000.00</u>

**City of Goodland, Kansas**

**NOTES TO FINANCIAL STATEMENT**

December 31, 2020

**NOTE H. LONG-TERM DEBT – continued**

	Year					
	2021	2022	2023	2024	2025	2026-2030
<b>Interest:</b>						
Series 2016	\$ 83,037.50	\$ 79,337.50	\$ 75,437.50	\$ 71,537.50	\$ 67,537.50	\$ 274,587.50
Series 2017	49,525.00	44,125.00	38,000.00	31,750.00	31,750.00	25,080.00
<b>Total interest</b>	<u>\$ 132,562.50</u>	<u>\$ 123,462.50</u>	<u>\$ 113,437.50</u>	<u>\$ 103,287.50</u>	<u>\$ 99,287.50</u>	<u>\$ 299,667.50</u>
	Year					
	2031-2035	2036	Total			
<b>Interest:</b>						
Series 2016	\$ 146,525.00	\$ 7,950.00	\$ 805,950.00			
Series 2017	0.00	0.00	220,230.00			
<b>Total interest</b>	<u>\$ 146,525.00</u>	<u>\$ 7,950.00</u>	<u>\$ 1,026,180.00</u>			

**NOTE I. LEASES**

The City had the following leases during the year.

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Maturity			
PD Vehicles 2	3.79%	1/11/2018	70,821.91	1/21/2021			
Welcome Center	2.67%	2/20/2018	69,000.00	2/20/2028			
	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid	
PD Vehicles 2	\$ 70,821.91	\$ 0.00	\$ 70,821.91	(70,821.91)	\$ 0.00	\$ 2,788.99	
Welcome Center	52,612.62	0.00	52,612.62	(52,612.62)	0.00	1,842.30	
	<u>\$ 123,434.53</u>	<u>\$ 0.00</u>	<u>\$ 123,434.53</u>	<u>\$ (123,434.53)</u>	<u>\$ 0.00</u>	<u>\$ 4,631.29</u>	

**NOTE J. COVID 19**

*COVID-19*

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020. Future potential impacts may include decrease in certain revenues, etc. and disruptions or restrictions on the City’s ability to operate under its current mission and operating model.

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2020

**NOTE J. COVID 19 - continued**

The City has significant interest/debt payments due in each year, which if tax, grant, etc. receipts decline due to the impact of the COVID-19 outbreak on taxpayers, grants available, may lead to the City seeking debt forbearance/restructuring and additional sources of debt and or equity financing. The City expects to meet certain covenant provisions in its debt arrangements. This may lead to the City seeking debt forbearance/restructuring and additional sources of debt and/or equity financing.

**NOTE K. RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

**NOTE L. OTHER INFORMATION**

*Ad valorem tax revenues:* The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with Kansas statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20<sup>th</sup>, prior to the fiscal year for which they are budgeted and the second half is due the following May 10th. This procedure eliminated the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The City Treasurer draws down all available funds from the County Treasurer's office in two-month intervals.

*Reimbursed Expenses:* The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

*Compliance with Kansas Statutes:* References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the State Director of Accounts and Reports and interpretation by the legal representative of the municipality. It appears the Airport Improvement has a ending unencumbered cash violation, however the City has a grant receivable as of December 31, 2020 which covers the deficit in unencumbered cash. Management is not aware of any other possible violations as of December 31, 2020.

**City of Goodland, Kansas**

**NOTES TO FINANCIAL STATEMENT**

December 31, 2020

**NOTE M. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From:</u>	<u>To:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Airport	Airport Improvement	12-1118	\$ 20,000.00
Economic Development	General	12-1118	316.68
General	Capital Improvement Res	12-1118	107,694.00
General	Municipal Equipment Res	12-1117	159,961.00
Electric Utility	General	12-825d	500,000.00
Electric Utility	Capital Improvement Res	12-1118	205,000.00
Electric Utility	Municipal Equipment Res	12-1117	184,000.00
Electric Utility	Electric Reserve	12-825d	116,000.00
Water Utility	Capital Improvement Res	12-1118	271,000.00
Water Utility	Municipal Equipment Res	12-1117	119,500.00
Water Utility	General	12-825d	125,000.00
Water Utility	Water Reserve	12-825d	40,000.00
Sewer Utility	Electric Utility	12-825d	25,000.00
Sewer Utility	Capital Improvement Res	12-1118	10,000.00
Sewer Utility	Municipal Equipment Res	12-1118	12,500.00
Sewer Utility	Sewer Reserve	12-825d	62,000.00
Sewer Utility	General	12-825d	125,000.00
Solid Waste	General	12-825d	52,000.00
Electric Reserve	Employee Benefits	12-1118	213,100.00
Water Utility Reserve	Employee Benefits	12-1118	53,693.00
Sewer Utility reserve	Employee Benefits	12-1118	53,693.00
			<u>\$ 2,455,457.68</u>

**NOTE N. SUBSEQUENT EVENTS**

*Subsequent Events:* The City evaluated subsequent events through May 26, 2021, the date the financial statements were available to be issued.



**REGULATORY BASIS  
SUPPLEMENTARY INFORMATION**

**City of Goodland, Kansas**

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year ended December 31, 2020

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type funds</b>					
<b>General Fund</b>	\$ 3,470,655.00	\$ 0.00	\$ 3,470,655.00	\$ 2,976,782.64	\$ (493,872.36)
<b>Special Purpose Funds</b>					
Economic Development	2,316.00	0.00	2,316.00	316.68	(1,999.32)
Cemetery Improvement	60,771.00	0.00	60,771.00	4,626.77	(56,144.23)
Special Highway	125,000.00	0.00	125,000.00	109,044.48	(15,955.52)
Self Insurance	625,000.00	0.00	625,000.00	433,667.59	(191,332.41)
Airport	389,384.00	0.00	389,384.00	20,000.00	(369,384.00)
Library	169,958.00	0.00	169,958.00	169,958.00	0.00
Municipal Court Diversion	8,500.00	0.00	8,500.00	0.00	(8,500.00)
Vehicle Identification (VIN)	12,900.00	0.00	12,900.00	2,148.00	(10,752.00)
Special Park and Recreation	20,000.00	0.00	20,000.00	12,621.80	(7,378.20)
Employee Benefit	877,947.00	0.00	877,947.00	678,115.60	(199,831.40)
Library Employee Benefit	49,520.00	0.00	49,520.00	49,520.00	0.00
<b>Bond and Interest Funds</b>					
Bond and Interest	314,813.00	0.00	314,813.00	289,812.50	(25,000.50)
<b>Business Funds</b>					
<b>Operating</b>					
Electric Utility	6,798,877.00	0.00	6,798,877.00	6,044,991.18	(753,885.82)
Water Utility	1,322,922.00	0.00	1,322,922.00	1,141,268.38	(181,653.62)
Sewer Utility	511,183.00	0.00	511,183.00	452,266.89	(58,916.11)
Solid Waste	587,300.00	0.00	587,300.00	515,950.00	(71,350.00)
<b>Trust Funds</b>					
Law Enforcement Trust	10,125.00	0.00	10,125.00	0.00	(10,125.00)

See Independent Auditor's Report.

**City of Goodland, Kansas**

Schedule 2a

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For the Year ended December 31, 2020  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	2020			Variance Over (Under)
	2019 Actual	Actual	Budget	
<b>Cash receipts</b>				
<b>Taxes</b>				
Ad valorem property tax	\$ 663,609.85	\$ 684,195.44	\$ 706,485.00	\$ (22,289.56)
Back tax collections	22,225.94	45,144.84	8,500.00	36,644.84
Motor vehicle tax	138,703.34	118,635.20	93,785.00	24,850.20
Excise tax	74.52	52.64	43.00	9.64
Sales tax	622,675.42	592,352.61	625,000.00	(32,647.39)
Sales tax - school district	296,606.21	359,684.84	325,000.00	34,684.84
Recreational vehicle tax	0.00	0.00	1,516.00	(1,516.00)
16/20M tax	0.00	0.00	5,552.00	(5,552.00)
Subtotal	1,743,895.28	1,800,065.57	1,765,881.00	34,184.57
<b>Intergovernmental</b>				
Liquor	8,472.06	6,240.22	10,000.00	(3,759.78)
FAA & NWS airport services	15,200.00	15,200.00	15,200.00	0.00
County pmts for cemetery	33,600.00	33,600.00	33,600.00	0.00
Recreation	42,530.03	41,350.00	41,000.00	350.00
City office rent	9,000.00	9,000.00	9,000.00	0.00
County pmts for fire	23,499.67	23,708.30	22,000.00	1,708.30
Subtotal	132,301.76	129,098.52	130,800.00	(1,701.48)
<b>Licenses, fees and permits</b>				
Franchise fees	113,087.61	100,024.38	115,000.00	(14,975.62)
Pet licenses	12,723.00	11,591.50	12,000.00	(408.50)
Occupational licenses	8,005.00	7,636.50	8,250.00	(613.50)
Other licenses	14,733.70	14,345.25	7,500.00	6,845.25
Subtotal	148,549.31	133,597.63	142,750.00	(9,152.37)
<b>Charges for services</b>				
Airport receipts	58,944.69	34,697.80	14,300.00	20,397.80
Public transportation	18,852.33	22,812.84	20,000.00	2,812.84
Water park receipts	46,102.96	26,293.41	38,500.00	(12,206.59)
Subtotal	123,899.98	83,804.05	72,800.00	11,004.05
<b>Fines, forfeitures, penalties</b>				
Fines and fees	44,079.73	33,087.91	60,000.00	(26,912.09)
<b>Use of money and property</b>				
Interest on investments	34,365.43	7,724.19	25,000.00	(17,275.81)

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2a

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For the Year ended December 31, 2020  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts - continued</b>				
Reimbursed expense	\$ 34,594.00	\$ 14,766.25	\$ 25,000.00	\$ (10,233.75)
Miscellaneous	14,287.42	17,418.41	10,000.00	7,418.41
Subtotal	48,881.42	32,184.66	35,000.00	(2,815.34)
<b>Operating transfers</b>	796,063.00	802,316.68	804,316.00	(1,999.32)
Total cash receipts	3,072,035.91	3,021,879.21	3,036,547.00	(14,667.79)
<b>Expenditures</b>				
<b>General Government</b>				
Personal services	248,322.62	260,181.71	\$ 271,677.00	\$ (11,495.29)
Contractual services	204,983.34	163,896.22	208,800.00	(44,903.78)
Commodities	29,823.58	16,634.10	25,750.00	(9,115.90)
Government school sales tax	296,606.21	305,241.96	325,000.00	(19,758.04)
Transfer to C.I.R.F.	3,000.00	40,194.00	40,194.00	0.00
Transfer to M.E.R.F.	0.00	3,000.00	3,000.00	0.00
Transfer to Grant Imp Fund	81,000.00	0.00	0.00	0.00
Transfer to Economic Dev	0.00	0.00	0.00	0.00
Subtotal	863,735.75	789,147.99	874,421.00	(85,273.01)
<b>Police department</b>				
Personal services	420,605.68	440,151.97	463,290.00	(23,138.03)
Contractual services	38,765.46	42,010.99	40,688.00	1,322.99
Commodities	44,128.83	35,931.31	49,000.00	(13,068.69)
Capital outlay	39,755.21	52,576.55	40,077.00	12,499.55
Transfer to C.E.R.F.	12,000.00	14,500.00	14,500.00	0.00
Transfer to M.E.R.F.	25,766.00	41,721.00	8,500.00	33,221.00
Subtotal	581,021.18	626,891.82	616,055.00	10,836.82
<b>Municipal court</b>				
Personal services	55,213.34	56,249.41	59,974.00	(3,724.59)
Contractual services	4,214.13	4,535.71	18,400.00	(13,864.29)
Commodities	801.98	864.48	3,000.00	(2,135.52)
Capital outlay	0.00	0.00	0.00	0.00
Subtotal	60,229.45	61,649.60	81,374.00	(19,724.40)

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2a

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	2020		Variance Over (Under)	
	2019 Actual	Actual		Budget
<b>Expenditures - continued</b>				
<b>Animal Control</b>				
Personal services	\$ 0.00	\$ 214.26	\$ 0.00	\$ 214.26
Contractual services	46,347.16	47,247.08	49,650.00	(2,402.92)
Commodities	130.20	110.70	200.00	(89.30)
Subtotal	46,477.36	47,572.04	49,850.00	(2,277.96)
<b>Van Transportation</b>				
Personal services	15,168.87	14,495.82	20,951.00	(6,455.18)
Contractual services	3,643.76	3,730.46	4,165.00	(434.54)
Commodities	5,309.96	2,334.76	9,700.00	(7,365.24)
Transfer to M.E.R.F.	0.00	1,000.00	2,500.00	(1,500.00)
Subtotal	24,122.59	21,561.04	37,316.00	(15,754.96)
<b>Fire department</b>				
Personal services	117,195.10	109,247.32	114,598.00	(5,350.68)
Contractual services	9,597.82	10,883.13	14,100.00	(3,216.87)
Commodities	28,184.19	30,426.22	35,200.00	(4,773.78)
Capital Outlay	14,836.00	12,184.70	15,000.00	(2,815.30)
Transfer to C.I.R.F.	0.00	5,000.00	5,000.00	0.00
Transfer to M.E.R.F.	52,000.00	47,948.00	54,500.00	(6,552.00)
Subtotal	221,813.11	215,689.37	238,398.00	(22,708.63)
<b>Building inspection</b>				
Personal services	28,894.84	32,762.06	34,486.00	(1,723.94)
Contractual services	58,882.63	42,305.75	68,150.00	(25,844.25)
Commodities	2,004.20	1,752.72	3,850.00	(2,097.28)
Transfer to M.E.R.F.	0.00	0.00	0.00	0.00
Subtotal	89,781.67	76,820.53	106,486.00	(29,665.47)
<b>Streets and alleys</b>				
Personal services	315,795.80	328,246.53	364,488.00	(36,241.47)
Contractual services	56,229.70	60,290.89	73,000.00	(12,709.11)
Commodities	145,563.90	113,357.90	188,500.00	(75,142.10)
Capital outlay	36,429.78	24,210.09	27,500.00	(3,289.91)
Transfer to C.I.R.F.	22,000.00	30,000.00	30,000.00	0.00
Transfer to M.E.R.F.	15,300.00	56,292.00	56,292.00	0.00
Subtotal	591,319.18	612,397.41	739,780.00	(127,382.59)

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2a

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For the Year ended December 31, 2020  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2019)

Expenditures - continued	2019		2020		Variance Over (Under)
	Actual	Actual	Budget		
<b>Airport</b>					
Contractual services	\$ 25,039.96	\$ 25,319.31	\$ 30,500.00	\$	(5,180.69)
Commodities	8,026.51	3,432.74	8,750.00		(5,317.26)
Capital outlay	7,841.05	3,833.79	7,000.00		(3,166.21)
Subtotal	<u>40,907.52</u>	<u>32,585.84</u>	<u>46,250.00</u>		<u>(13,664.16)</u>
<b>Parks</b>					
Personal services	102,896.95	88,764.30	112,596.00		(23,831.70)
Contractual services	3,141.24	2,933.33	5,400.00		(2,466.67)
Commodities	16,725.46	21,980.22	30,000.00		(8,019.78)
Capital Outlay	7,800.00	0.00	0.00		0.00
Subtotal	<u>130,563.65</u>	<u>113,677.85</u>	<u>147,996.00</u>		<u>(34,318.15)</u>
<b>Museum</b>					
Personal services	52,746.51	52,818.98	57,840.00		(5,021.02)
Contractual services	7,895.26	7,551.13	13,075.00		(5,523.87)
Commodities	8,976.94	4,744.52	15,700.00		(10,955.48)
Capital Outlay	2,917.00	0.00	0.00		0.00
Transfer to C.I.R.F.	0.00	0.00	0.00		0.00
Subtotal	<u>72,535.71</u>	<u>65,114.63</u>	<u>86,615.00</u>		<u>(21,500.37)</u>
<b>Cemeteries</b>					
Contractual services	42,927.93	45,147.45	46,650.00		(1,502.55)
Commodities	5,800.02	4,406.76	4,750.00		(343.24)
Subtotal	<u>48,727.95</u>	<u>49,554.21</u>	<u>51,400.00</u>		<u>(1,845.79)</u>
<b>Recreation</b>					
Contractual services	49,000.00	53,000.00	53,000.00		0.00
Commodities	1,861.34	2,812.08	6,500.00		(3,687.92)
Capital Outlay	0.00	0.00	0.00		0.00
Transfer to C.I.R.F.	0.00	3,000.00	3,000.00		0.00
Subtotal	<u>50,861.34</u>	<u>58,812.08</u>	<u>62,500.00</u>		<u>(3,687.92)</u>
<b>IT Services</b>					
Personal services	76,691.86	42,277.83	78,630.00		(36,352.17)
Contractual services	4,581.64	3,210.27	18,500.00		(15,289.73)
Commodities	2,656.98	2,977.42	4,100.00		(1,122.58)
Capital Outlay	46,536.84	31,044.46	56,500.00		(25,455.54)
Transfer to C.I.R.F.	0.00	5,000.00	5,000.00		0.00
Subtotal	<u>130,467.32</u>	<u>84,509.98</u>	<u>162,730.00</u>		<u>(78,220.02)</u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2a

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For the Year ended December 31, 2020  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
<b>Steever Water Park</b>				
Personal services	\$ 67,153.61	\$ 62,272.90	\$ 75,250.00	\$ (12,977.10)
Contractual services	6,908.27	13,884.64	8,900.00	4,984.64
Commodities	23,783.58	24,640.71	34,000.00	(9,359.29)
Capital Outlay	0.00	0.00	31,334.00	(31,334.00)
Transfer to C.I.R.F.	0.00	10,000.00	10,000.00	0.00
Transfer to M.E.R.F.	0.00	10,000.00	10,000.00	0.00
Subtotal	<u>97,845.46</u>	<u>120,798.25</u>	<u>169,484.00</u>	<u>(48,685.75)</u>
Total expenditures and transfers subject to budget	<u>3,050,409.24</u>	<u>2,976,782.64</u>	<u>\$ 3,470,655.00</u>	<u>\$ (493,872.36)</u>
Receipts over (under) expenditures	21,626.67	45,096.57		
Unencumbered cash, January 1	<u>627,347.59</u>	<u>648,974.26</u>		
Unencumbered cash, December 31	<u>\$ 648,974.26</u>	<u>\$ 694,070.83</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2b

SPECIAL PURPOSE FUNDS  
 ECONOMIC DEVELOPMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For the Year ended December 31, 2020  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Use of money and property</b>				
Interest on investments	\$ 0.00	\$ 0.00	\$ 2,000.00	\$ (2,000.00)
Total cash receipts	0.00	0.00	2,000.00	(2,000.00)
<b>Expenditures</b>				
Transfers	16,063.00	316.68	2,316.00	(1,999.32)
Total expenditures subject to budget	16,063.00	316.68	2,316.00	(1,999.32)
Receipts over (under) expenditures	(16,063.00)	(316.68)		
Unencumbered cash, January 1	16,379.68	316.68		
Unencumbered cash, December 31	\$ 316.68	\$ 0.00		



City of Goodland, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS  
 CEMETERY IMPROVEMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For the Year ended December 31, 2020  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Other</b>				
Lot sales	\$ 3,750.00	\$ 4,000.00	\$ 1,500.00	\$ 2,500.00
Tree fund	150.00	225.00	0.00	225.00
Burial permit sales	6,200.00	6,850.00	5,500.00	1,350.00
Fence fund	223.71	180.08	200.00	(19.92)
Reimbursements	1,485.94	100.00	0.00	100.00
Subtotal	11,809.65	11,355.08	7,200.00	4,155.08
<b>Use of money and property</b>				
Interest on investments	3,890.57	1,468.68	2,500.00	(1,031.32)
Total cash receipts	15,700.22	12,823.76	\$ 9,700.00	\$ 3,123.76
<b>Expenditures</b>				
Building & land	9,369.38	1,487.18	\$ 21,300.00	\$ (19,812.82)
New Equipment	0.00	2,811.97	1,000.00	1,811.97
Equipment maintenance	0.00	49.62	0.00	49.62
Professional services	0.00	278.00	0.00	278.00
Cemetery improvement - tree	500.00	0.00	4,000.00	(4,000.00)
Cemetery improvement - fence	0.00	0.00	34,471.00	(34,471.00)
Total expenditures subject to budget	9,869.38	4,626.77	\$ 60,771.00	\$ (56,144.23)
Receipts over (under) expenditures	5,830.84	8,196.99		
Cancelled Purchase Orders	7,400.00	0.00		
Unencumbered cash, January 1	235,248.82	248,479.66		
Unencumbered cash, December 31	\$ 248,479.66	\$ 256,676.65		

See Independent Auditor's Report.

**City of Goodland, Kansas**

Schedule 2d

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

For the Year ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
<b>Taxes</b>				
Gas tax	\$ 120,467.88	\$ 114,353.91	\$ 120,000.00	\$ (5,646.09)
Total cash receipts	<u>120,467.88</u>	<u>114,353.91</u>	<u>120,000.00</u>	<u>(5,646.09)</u>
<b>Expenditures</b>				
Reconstruction & maintenance	<u>124,888.29</u>	<u>109,044.48</u>	\$ 125,000.00	\$ (15,955.52)
Total expenditures subject to budget	<u>124,888.29</u>	<u>109,044.48</u>	<u>125,000.00</u>	<u>(15,955.52)</u>
Receipts over (under) expenditures	(4,420.41)	5,309.43		
Unencumbered cash, January 1	<u>122,478.90</u>	<u>118,058.49</u>		
Unencumbered cash, December 31	\$ <u><u>118,058.49</u></u>	\$ <u><u>123,367.92</u></u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS  
 SELF INSURANCE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For the Year ended December 31, 2020  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Use of money and property</b>				
Interest on investments	\$ 4,141.02	\$ 1,573.41	\$ 2,000.00	\$ (426.59)
<b>Other</b>				
Miscellaneous	6,994.03	8,743.29	7,851.00	892.29
<b>Operating Transfers</b>	<u>505,674.67</u>	<u>510,747.56</u>	<u>673,221.00</u>	<u>(162,473.44)</u>
Total cash receipts	<u>516,809.72</u>	<u>521,064.26</u>	<u>\$ 683,072.00</u>	<u>\$ (162,007.74)</u>
<b>Expenditures</b>				
General Admin	<u>448,084.34</u>	<u>433,667.59</u>	<u>\$ 625,000.00</u>	<u>\$ (191,332.41)</u>
Total expenditures and transfers subject to budget	<u>448,084.34</u>	<u>433,667.59</u>	<u>\$ 625,000.00</u>	<u>\$ (191,332.41)</u>
Receipts over (under) expenditures	68,725.38	87,396.67		
Unencumbered cash, January 1	<u>191,232.46</u>	<u>259,957.84</u>		
Unencumbered cash, December 31	<u>\$ 259,957.84</u>	<u>\$ 347,354.51</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS  
 AIRPORT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For the Year ended December 31, 2020  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Taxes</b>				
Back tax collections	\$ 39.16	\$ 16.43	\$ 0.00	\$ 16.43
<b>Charges for services</b>				
Hangar rentals	28,962.50	28,250.00	28,200.00	50.00
<b>Use of money and property</b>				
Interest on investments	6,952.97	2,145.17	100.00	2,045.17
<b>Other</b>				
Miscellaneous	662.53	506.52	700.00	(193.48)
<b>Total cash receipts</b>	<u>36,617.16</u>	<u>30,918.12</u>	<u>\$ 29,000.00</u>	<u>\$ 1,918.12</u>
<b>Expenditures</b>				
Capital outlay	0.00	0.00	\$ 389,384.00	\$ (389,384.00)
Transfers	6,667.50	20,000.00	0.00	20,000.00
<b>Total expenditures and transfers subject to budget</b>	<u>6,667.50</u>	<u>20,000.00</u>	<u>\$ 389,384.00</u>	<u>\$ (369,384.00)</u>
Receipts over (under) expenditures	29,949.66	10,918.12		
Unencumbered cash, January 1	<u>328,901.59</u>	<u>358,851.25</u>		
Unencumbered cash, December 31	<u>\$ 358,851.25</u>	<u>\$ 369,769.37</u>		

City of Goodland, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS  
 LIBRARY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For the Year ended December 31, 2020  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Taxes</b>				
Ad valorem property tax	\$ 148,673.36	\$ 141,561.95	\$ 146,781.00	\$ (5,219.05)
Back tax collections	4,317.74	8,634.91	500.00	8,134.91
Motor vehicle tax	23,701.31	25,077.74	21,078.00	3,999.74
Excise tax	14.02	10.26	10.00	0.26
Recreational vehicle tax	0.00	0.00	341.00	(341.00)
16/20M tax	0.00	0.00	1,248.00	(1,248.00)
Total cash receipts	<u>176,706.43</u>	<u>175,284.86</u>	<u>\$ 169,958.00</u>	<u>\$ 5,326.86</u>
<b>Expenditures</b>				
Library appropriation	<u>176,706.43</u>	<u>169,958.00</u>	<u>\$ 169,958.00</u>	<u>\$ 0.00</u>
Subtotal	<u>176,706.43</u>	<u>169,958.00</u>	<u>169,958.00</u>	<u>0.00</u>
Total expenditures and transfers subject to budget	<u>176,706.43</u>	<u>169,958.00</u>	<u>\$ 169,958.00</u>	<u>\$ 0.00</u>
Receipts over (under) expenditures	0.00	5,326.86		
Unencumbered cash, January 1	<u>0.00</u>	<u>0.00</u>		
Unencumbered cash, December 31	<u>\$ 0.00</u>	<u>\$ 5,326.86</u>		

See Independent Auditor's Report.

**City of Goodland, Kansas**

Schedule 2h

SPECIAL PURPOSE FUNDS  
MUNICIPAL COURT DIVERSION FEE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year ended December 31, 2020  
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
<b>Fines, forfeitures, penalties</b>				
Fines and fees	\$ 2,067.40	\$ 2,260.02	\$ 2,100.00	\$ 160.02
<b>Use of money and property</b>				
Interest on investments	<u>241.27</u>	<u>77.72</u>	<u>0.00</u>	<u>77.72</u>
Total cash receipts	<u>2,308.67</u>	<u>2,337.74</u>	<u>\$ 2,100.00</u>	<u>\$ 237.74</u>
<b>Expenditures</b>				
Training	725.08	0.00	\$ 1,500.00	\$ (1,500.00)
Capital outlay	<u>3,900.00</u>	<u>0.00</u>	<u>7,000.00</u>	<u>(7,000.00)</u>
Total expenditures subject to budget	<u>4,625.08</u>	<u>0.00</u>	<u>\$ 8,500.00</u>	<u>\$ (8,500.00)</u>
Receipts over (under) expenditures	(2,316.41)	2,337.74		
Unencumbered cash, January 1	<u>12,239.50</u>	<u>9,923.09</u>		
Unencumbered cash, December 31	\$ <u>9,923.09</u>	\$ <u>12,260.83</u>		

See Independent Auditor's Report.

**City of Goodland, Kansas**

Schedule 2i

SPECIAL PURPOSE FUNDS  
 VEHICLE INSPECTION (VIN) FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For the Year ended December 31, 2020  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		2020		
	2019 Actual	Actual	Budget	Variance Over (Under)
<b>Cash receipts</b>				
<b>Charges for services</b>				
VIN collections	\$ 12,360.00	\$ 10,560.00	\$ 12,000.00	\$ (1,440.00)
<b>Use of money and property</b>				
Interest on investments	464.99	133.51	250.00	(116.49)
Total cash receipts	12,824.99	10,693.51	\$ 12,250.00	\$ (1,556.49)
<b>Expenditures</b>				
Remittance to state	0.00	0.00	\$ 0.00	\$ 0.00
Supplies	1,300.00	1,500.00	1,400.00	100.00
Training and schooling	3,585.00	648.00	4,000.00	(3,352.00)
Capital outlay	6,324.71	0.00	7,500.00	(7,500.00)
Total expenditures subject to budget	11,209.71	2,148.00	\$ 12,900.00	\$ (10,752.00)
Receipts over (under) expenditures	1,615.28	8,545.51		
Unencumbered cash, January 1	21,380.22	22,995.50		
Unencumbered cash, December 31	\$ 22,995.50	\$ 31,541.01		

See Independent Auditor's Report.

**City of Goodland, Kansas**

Schedule 2j

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

For the Year ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual	Actual	Budget	(Under)
<b>Cash receipts</b>				
<b>Intergovernmental</b>				
Local liquor tax	\$ 8,472.06	\$ 6,240.20	\$ 10,000.00	\$ (3,759.80)
Total cash receipts	<u>8,472.06</u>	<u>6,240.20</u>	<u>10,000.00</u>	<u>(3,759.80)</u>
<b>Expenditures</b>				
Capital outlay	<u>4,973.89</u>	<u>12,621.80</u>	<u>20,000.00</u>	<u>(7,378.20)</u>
Total expenditures subject to budget	<u>4,973.89</u>	<u>12,621.80</u>	<u>20,000.00</u>	<u>(7,378.20)</u>
Receipts over (under) expenditures	3,498.17	(6,381.60)		
Unencumbered cash, January 1	<u>17,270.50</u>	<u>20,768.67</u>		
Unencumbered cash, December 31	\$ <u><u>20,768.67</u></u>	\$ <u><u>14,387.07</u></u>		



**City of Goodland, Kansas**

Schedule 2k

SPECIAL PURPOSE FUNDS  
MUNICIPAL EQUIPMENT RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS

For the Year ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>		<u>2020</u>
	Actual		Actual
<b>Cash receipts</b>			
<b>Use of money and property</b>			
Interest on investment	\$ 38,373.38	\$	10,672.17
Miscellaneous	<u>52,272.45</u>		<u>110,577.48</u>
Subtotal	90,645.83		121,249.65
<b>Operating transfers</b>	<u>392,566.00</u>		<u>475,961.00</u>
Total cash receipts	<u>483,211.83</u>		<u>597,210.65</u>
<b>Expenditures</b>			
Capital outlay			
General	102,690.69		170,668.15
Electric	92,122.62		106.65
Sewer	0.00		17,745.99
Water	<u>26,715.00</u>		<u>554.85</u>
Total expenditures	<u>221,528.31</u>		<u>189,075.64</u>
Receipts over (under) expenditures	261,683.52		408,135.01
Unencumbered cash, January 1	<u>1,798,395.59</u>		<u>2,060,079.11</u>
Unencumbered cash, December 31	\$ <u><u>2,060,079.11</u></u>	\$	\$ <u><u>2,468,214.12</u></u>

**City of Goodland, Kansas**

Schedule 21

SPECIAL PURPOSE FUNDS  
CAPITAL IMPROVEMENT RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS

For the Year ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Use of money and property</b>		
Interest on investment	\$ 75,673.70	\$ 19,076.61
<b>Other</b>		
Miscellaneous	49,994.35	180,875.41
<b>Operating transfers</b>	<u>472,000.00</u>	<u>593,694.00</u>
<b>Total cash receipts</b>	<u>597,668.05</u>	<u>793,646.02</u>
<b>Expenditures</b>		
Capital outlay		
General	271,795.33	493,518.44
Water	85,137.50	297,214.54
Electric	<u>36,953.19</u>	<u>42,067.38</u>
<b>Total expenditures</b>	<u>393,886.02</u>	<u>832,800.36</u>
Receipts over (under) expenditures	203,782.03	(39,154.34)
Unencumbered cash, January 1	<u>3,631,163.04</u>	<u>3,834,945.07</u>
Unencumbered cash, December 31	\$ <u><u>3,834,945.07</u></u>	\$ <u><u>3,795,790.73</u></u>

See Independent Auditor's Report.

**City of Goodland, Kansas**

Schedule 2m

SPECIAL PURPOSE FUNDS  
EFFICIENCY KS PROJECT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year ended December 31, 2020  
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Intergovernmental</b>		
Loans for customers	\$ 1,645.56	\$ 1,716.24
Total cash receipts	<u>1,645.56</u>	<u>1,716.24</u>
<b>Expenditures</b>		
Contractual services	48.00	48.00
Loan repayments from customers	<u>1,597.56</u>	<u>1,597.56</u>
Total expenditures	<u>1,645.56</u>	<u>1,645.56</u>
Receipts over (under) expenditures	0.00	70.68
Unencumbered cash, January 1	<u>0.00</u>	<u>0.00</u>
Unencumbered cash, December 31	\$ <u><u>0.00</u></u>	\$ <u><u>70.68</u></u>

See Independent Auditor's Report.

**City of Goodland, Kansas**

Schedule 2n

SPECIAL PURPOSE FUNDS  
 INSURANCE PROCEEDS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
 REGULATORY BASIS  
 For the Year ended December 31, 2020  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Reimbursements</b>		
Fire Insurance Proceeds Building Insurance	\$ 6,900.00	\$ 0.00
Interest on investment	<u>76.09</u>	<u>0.00</u>
Total cash receipts	<u>6,976.09</u>	<u>0.00</u>
<b>Expenditures</b>		
Fire Insurance Proceed Refunds	<u>15,155.84</u>	<u>0.00</u>
Total expenditures	<u>15,155.84</u>	<u>0.00</u>
Receipts over (under) expenditures	(8,179.75)	0.00
Unencumbered cash, January 1	<u>8,179.75</u>	<u>0.00</u>
Unencumbered cash, December 31	\$ <u><u>0.00</u></u>	\$ <u><u>0.00</u></u>

**City of Goodland, Kansas**

Schedule 2o

SPECIAL PURPOSE FUNDS  
EMPLOYEE BENEFIT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year ended December 31, 2020  
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual	Actual	Budget	(Under)
<b>Cash receipts</b>				
<b>Taxes</b>				
Ad valorem property tax	\$ 372,353.06	\$ 401,754.44	\$ 417,755.00	\$ (16,000.56)
Back tax collections	7,124.85	16,760.07	1,500.00	15,260.07
Motor vehicle tax	29,481.76	56,987.34	52,796.00	4,191.34
Recreational vehicle tax	0.00	0.00	854.00	(854.00)
16/20M tax	0.00	0.00	3,125.00	(3,125.00)
Excise tax	22.75	19.95	24.00	(4.05)
	408,982.42	475,521.80	476,054.00	(532.20)
<b>Subtotal</b>				
<b>Use of money and property</b>				
Interest on investments	4,118.86	1,267.58	2,000.00	(732.42)
<b>Other</b>				
Insurance Receipts	4,163.56	5,299.53	5,356.00	(56.47)
<b>Operating transfers</b>	303,000.00	320,486.00	320,486.00	0.00
	720,264.84	802,574.91	803,896.00	(1,321.09)
<b>Total cash receipts</b>	720,264.84	802,574.91	\$ 803,896.00	\$ (1,321.09)
<b>Expenditures</b>				
Social security	112,760.76	111,792.24	\$ 127,998.00	\$ (16,205.76)
Worker's compensation	27,121.22	27,818.16	40,552.00	(12,733.84)
Unemployment insurance	1,443.65	1,053.67	8,868.00	(7,814.33)
Employees' retirement	130,037.81	122,537.78	162,002.00	(39,464.22)
Health & accident insurance	420,329.29	414,913.75	536,668.00	(121,754.25)
Building & land	(10,112.65)	0.00	1,859.00	(1,859.00)
	681,580.08	678,115.60	\$ 877,947.00	\$ (199,831.40)
<b>Total expenditures subject to budget</b>	681,580.08	678,115.60	\$ 877,947.00	\$ (199,831.40)
Receipts over (under) expenditures	38,684.76	124,459.31		
Unencumbered cash, January 1	102,739.63	141,424.39		
Unencumbered cash, December 31	\$ 141,424.39	\$ 265,883.70		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2p

SPECIAL PURPOSE FUNDS  
 LIBRARY EMPLOYEE BENEFIT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS

For the Year ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Taxes</b>				
Ad valorem property tax	\$ 40,123.74	\$ 41,680.11	\$ 43,198.00	\$ (1,517.89)
Back tax collections	1,120.07	2,266.72	200.00	2,066.72
Motor vehicle tax	6,334.65	6,753.68	5,690.00	1,063.68
Recreational vehicle tax	0.00	0.00	92.00	(92.00)
16/20M tax	0.00	0.00	337.00	(337.00)
Excise tax	3.77	2.76	3.00	(0.24)
Total cash receipts	<u>47,582.23</u>	<u>50,703.27</u>	<u>\$ 49,520.00</u>	<u>\$ 1,183.27</u>
<b>Expenditures</b>				
Library appropriation	<u>47,582.23</u>	<u>49,520.00</u>	<u>\$ 49,520.00</u>	<u>\$ 0.00</u>
Total expenditures subject to budget	<u>47,582.23</u>	<u>49,520.00</u>	<u>\$ 49,520.00</u>	<u>\$ 0.00</u>
Receipts over (under) expenditures	0.00	1,183.27		
Unencumbered cash, January 1	<u>0.00</u>	<u>0.00</u>		
Unencumbered cash, December 31	<u>\$ 0.00</u>	<u>\$ 1,183.27</u>		

City of Goodland, Kansas

Schedule 2q

BOND AND INTEREST FUND  
 BOND AND INTEREST FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For the Year ended December 31, 2020  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Taxes</b>				
Ad valorem property tax	\$ 235,035.58	\$ 241,654.60	\$ 250,535.00	\$ (8,880.40)
Back tax collections	7,210.21	13,930.07	0.00	13,930.07
Motor vehicle tax	34,842.65	38,794.24	33,325.00	5,469.24
Recreational vehicle tax	0.00	0.00	539.00	(539.00)
16/20M tax	0.00	0.00	1,972.00	(1,972.00)
In lieu of tax	0.00	0.00	0.00	0.00
Excise tax	22.06	15.38	15.00	0.38
Subtotal	<u>277,110.50</u>	<u>294,394.29</u>	<u>286,386.00</u>	<u>8,008.29</u>
<b>Use of money and property</b>				
Interest on investments	<u>2,979.76</u>	<u>639.16</u>	<u>0.00</u>	<u>639.16</u>
Subtotal	<u>2,979.76</u>	<u>639.16</u>	<u>0.00</u>	<u>639.16</u>
Total cash receipts	<u>280,090.26</u>	<u>295,033.45</u>	<u>\$ 286,386.00</u>	<u>\$ 8,647.45</u>
<b>Expenditures</b>				
Bond principal	225,000.00	262,406.25	\$ 235,000.00	\$ 27,406.25
Interest expense	59,312.50	27,406.25	54,813.00	(27,406.75)
NR refunds	0.00	0.00	25,000.00	(25,000.00)
Subtotal	<u>284,312.50</u>	<u>289,812.50</u>	<u>314,813.00</u>	<u>(25,000.50)</u>
Total expenditures and transfers subject to budget	<u>284,312.50</u>	<u>289,812.50</u>	<u>\$ 314,813.00</u>	<u>\$ (25,000.50)</u>
Receipts over (under) expenditures	(4,222.24)	5,220.95		
Unencumbered cash, January 1	<u>43,266.22</u>	<u>39,043.98</u>		
Unencumbered cash, December 31	<u>\$ 39,043.98</u>	<u>\$ 44,264.93</u>		

See Independent Auditor's Report.

**City of Goodland, Kansas**

Schedule 2r

CAPITAL PROJECT FUNDS  
GRANT IMPROVEMENT RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS

For the Year ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Intergovernmental</b>		
Grants/donations	\$ 325.00	\$ 11,444.00
<b>Use of money and property</b>		
Interest on investment	701.57	347.16
<b>Operating transfers</b>	<u>81,000.00</u>	<u>0.00</u>
Total cash receipts	<u>82,026.57</u>	<u>11,791.16</u>
<b>Expenditures</b>		
Construction	<u>274,831.60</u>	<u>0.00</u>
Total expenditures	<u>274,831.60</u>	<u>0.00</u>
Receipts over (under) expenditures	(192,805.03)	11,791.16
Unencumbered cash, January 1	<u>248,455.76</u>	<u>55,650.73</u>
Unencumbered cash, December 31	<u>\$ 55,650.73</u>	<u>\$ 67,441.89</u>

See Independent Auditor's Report.



**City of Goodland, Kansas**

Schedule 2s

CAPITAL PROJECT FUNDS  
 C.I.D. PROJECT  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
 REGULATORY BASIS  
 For the Year ended December 31, 2020  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Intergovernmental</b>		
Sales tax	\$ 64,645.56	\$ 91,477.70
Total cash receipts	<u>64,645.56</u>	<u>91,477.70</u>
<b>Expenditures</b>		
Construction	<u>64,645.56</u>	<u>91,477.70</u>
Total expenditures	<u>64,645.56</u>	<u>91,477.70</u>
Receipts over (under) expenditures	0.00	0.00
Unencumbered cash, January 1	<u>0.00</u>	<u>0.00</u>
Unencumbered cash, December 31	<u>\$ 0.00</u>	<u>\$ 0.00</u>

See Independent Auditor's Report.

**City of Goodland, Kansas**

Schedule 2t

CAPITAL PROJECT FUNDS  
AIRPORT IMPROVEMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS

For the Year ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>		<u>2020</u> <u>Actual</u>
<b>Cash receipts</b>			
<b>Intergovernmental</b>			
Federal grants	\$ 0.00	\$	198,324.79
<b>Operating transfers</b>	<u>6,667.50</u>		<u>20,000.00</u>
Total cash receipts	<u>6,667.50</u>		<u>218,324.79</u>
<b>Expenditures</b>			
Capital outlay	<u>28,875.00</u>		<u>230,832.62</u>
Total expenditures and transfers subject to budget	<u>28,875.00</u>		<u>230,832.62</u>
Receipts over (under) expenditures	(22,207.50)		(12,507.83)
Unencumbered cash, January 1	<u>0.00</u>		<u>(22,207.50)</u>
Unencumbered cash, December 31	\$ <u>(22,207.50)</u>	\$	<u>(34,715.33)</u>

**City of Goodland, Kansas**

Schedule 2u

CAPITAL PROJECT FUNDS  
 WATER SYSTEM IMPROVEMENTS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
 REGULATORY BASIS

For the Year ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Use of money and property</b>		
Interest on investment	\$ 2,402.36	\$ 179.97
Total cash receipts	<u>2,402.36</u>	<u>179.97</u>
<b>Expenditures</b>		
Engineering Fees	2,511.78	0.00
Construction	<u>43,161.18</u>	<u>89,562.23</u>
Total expenditures	<u>45,672.96</u>	<u>89,562.23</u>
Receipts over (under) expenditures	(43,270.60)	(89,382.26)
Unencumbered cash, January 1	<u>132,652.86</u>	<u>89,382.26</u>
Unencumbered cash, December 31	\$ <u><u>89,382.26</u></u>	\$ <u><u>0.00</u></u>

**City of Goodland, Kansas**

Schedule 2v

CAPITAL PROJECT FUNDS  
STREET IMPROVEMENT PROJECT  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS

For the Year ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Other</b>		
Interest on investment	\$ 26,071.82	\$ 2,401.13
Total cash receipts	<u>26,071.82</u>	<u>2,401.13</u>
<b>Expenditures</b>		
Operating Transfers	<u>1,691.19</u>	<u>126,389.11</u>
Total expenditures	<u>1,691.19</u>	<u>126,389.11</u>
Receipts over (under) expenditures	24,380.63	(123,987.98)
Unencumbered cash, January 1	<u>99,607.35</u>	<u>123,987.98</u>
Unencumbered cash, December 31	\$ <u><u>123,987.98</u></u>	\$ <u><u>0.00</u></u>

City of Goodland, Kansas

Schedule 2w

BUSINESS FUNDS  
ELECTRIC UTILITY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year ended December 31, 2020  
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	2020		Variance Over (Under)	
	2019 Actual	Actual		Budget
<b>Cash receipts</b>				
<b>Charges for services</b>				
Sale of electricity	\$ 6,340,843.47	\$ 6,202,680.66	\$ 6,300,000.00	\$ (97,319.34)
Sale of supplies & services	0.00	0.00	0.00	0.00
Installation charges	8,391.02	32,399.54	50,000.00	(17,600.46)
Connection fees	6,638.04	5,685.36	6,500.00	(814.64)
Reconnect fees	1,837.50	1,522.50	2,100.00	(577.50)
Subtotal	6,357,710.03	6,242,288.06	6,358,600.00	(116,311.94)
<b>Use of money and property</b>				
Interest on investments	15,100.73	7,039.58	9,000.00	(1,960.42)
<b>Other</b>				
Miscellaneous & Gas Reimb	43,936.48	26,904.82	45,000.00	(18,095.18)
<b>Operating transfers</b>	25,000.00	25,000.00	25,000.00	0.00
Total cash receipts	6,441,747.24	6,301,232.46	6,437,600.00	(136,367.54)
<b>Expenditures</b>				
<b>Production</b>				
Personal services	382,405.03	371,610.81	474,570.00	(102,959.19)
Contractual services	3,545,077.98	3,267,307.42	3,699,100.00	(431,792.58)
Commodities	115,286.88	139,307.02	136,000.00	3,307.02
Capital outlay	0.00	0.00	0.00	0.00
Transfer to C.I.R.F.	25,000.00	15,000.00	15,000.00	0.00
Transfer to M.E.R.F.	82,000.00	82,000.00	82,000.00	0.00
Transfer to electric reserve	75,000.00	58,000.00	58,000.00	0.00
Subtotal	4,224,769.89	3,933,225.25	4,464,670.00	(531,444.75)
<b>Transmission &amp; Distribution</b>				
Personal services	421,613.28	475,659.76	538,283.00	(62,623.24)
Contractual services	167,595.22	116,401.77	180,000.00	(63,598.23)
Commodities	263,942.02	215,473.56	277,100.00	(61,626.44)
Capital outlay	0.00	0.00	20,000.00	(20,000.00)
Transfer to C.I.R.F.	100,000.00	190,000.00	190,000.00	0.00
Transfer to M.E.R.F.	78,500.00	70,000.00	70,000.00	0.00
Transfer to electric reserve	75,000.00	58,000.00	58,000.00	0.00
Subtotal	1,106,650.52	1,125,535.09	1,333,383.00	(207,847.91)

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2w

BUSINESS FUNDS  
 ELECTRIC UTILITY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For the Year ended December 31, 2020  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	2019		2020		Variance Over (Under)
	Actual	Actual	Actual	Budget	
<b>Expenditures - continued</b>					
<b>Commercial &amp; General</b>					
Personal services	\$ 266,811.30	\$ 289,317.27	\$ 314,774.00	\$	(25,456.73)
Contractual services	104,005.03	96,934.59	120,800.00		(23,865.41)
Commodities	26,540.14	30,680.84	39,750.00		(9,069.16)
Capital outlay	30,968.30	22,460.91	6,500.00		15,960.91
Transfer to M.E.R.F.	7,000.00	32,000.00	2,000.00		30,000.00
Subtotal	<u>435,324.77</u>	<u>471,393.61</u>	<u>483,824.00</u>		<u>(12,430.39)</u>
Transfer to MERF/CIRF					
Transfers to economic development	0.00	0.00	0.00		0.00
Transfers to general fund	500,000.00	500,000.00	500,000.00		0.00
Subtotal	<u>500,000.00</u>	<u>500,000.00</u>	<u>500,000.00</u>		<u>0.00</u>
<b>Compensating tax</b>	<u>14,511.75</u>	<u>14,837.23</u>	<u>17,000.00</u>		<u>(2,162.77)</u>
Total expenditures and transfers subject to budget	<u>6,281,256.93</u>	<u>6,044,991.18</u>	<u>6,798,877.00</u>	\$	<u>(753,885.82)</u>
Receipts over (under) expenditures	160,490.31	256,241.28			
Unencumbered cash, January 1	<u>374,150.12</u>	<u>534,640.43</u>			
Unencumbered cash, December 31	\$ <u>534,640.43</u>	\$ <u>790,881.71</u>			

City of Goodland, Kansas

Schedule 2x

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

For the Year ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	2020		Variance Over (Under)	
	2019 Actual	Actual		Budget
<b>Cash receipts</b>				
<b>Charges for services</b>				
Sale of water	\$ 1,075,398.42	\$ 1,171,885.59	\$ 1,100,000.00	\$ 71,885.59
Installation charges	23,245.71	28,054.22	10,000.00	18,054.22
Sale of supplies	0.00	724.01	2,000.00	(1,275.99)
Connection fees	4,330.00	3,689.99	4,000.00	(310.01)
Reconnect fees	1,220.00	1,120.00	1,000.00	120.00
Subtotal	1,104,194.13	1,205,473.81	1,117,000.00	88,473.81
<b>Use of money and property</b>				
Interest on investments	8,107.35	2,355.65	10,000.00	(7,644.35)
<b>Other</b>				
Miscellaneous	1,755.07	2,662.86	1,500.00	1,162.86
Total cash receipts	<u>1,114,056.55</u>	<u>1,210,492.32</u>	<u>\$ 1,128,500.00</u>	<u>\$ 81,992.32</u>
<b>Expenditures</b>				
<b>Production</b>				
Personal services	105,668.95	111,251.29	\$ 144,588.00	\$ (33,336.71)
Contractual services	93,896.32	50,559.87	82,500.00	(31,940.13)
Commodities	70,266.75	94,678.70	110,400.00	(15,721.30)
Capital outlay	0.00	0.00	0.00	0.00
Transfer to C.I.R.F.	65,000.00	50,000.00	50,000.00	0.00
Transfer to M.E.R.F.	100,000.00	100,000.00	100,000.00	0.00
Transfer to water reserve	50,000.00	20,000.00	20,000.00	0.00
Subtotal	<u>484,832.02</u>	<u>426,489.86</u>	<u>507,488.00</u>	<u>(80,998.14)</u>
<b>Transmission &amp; Distribution</b>				
Personal services	211,667.71	203,280.35	236,374.00	(33,093.65)
Contractual services	25,470.86	22,091.89	59,610.00	(37,518.11)
Commodities	79,631.22	83,071.40	100,450.00	(17,378.60)
Capital outlay	28,569.31	10,172.87	27,500.00	(17,327.13)
Transfer to C.I.R.F.	235,000.00	221,000.00	221,000.00	0.00
Transfer to M.E.R.F.	20,300.00	19,500.00	12,000.00	7,500.00
Transfer to water reserve	50,000.00	20,000.00	20,000.00	0.00
Subtotal	<u>650,639.10</u>	<u>579,116.51</u>	<u>676,934.00</u>	<u>(97,817.49)</u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2x

BUSINESS FUNDS  
 WATER UTILITY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For the Year ended December 31, 2020  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	2020		Variance Over (Under)	
	2019 Actual	Actual		Budget
<b>Expenditures - continued</b>				
<b>Other</b>				
Sales and compensating tax	\$ 2,074.04	\$ 898.16	\$ 2,500.00	\$ (1,601.84)
Water clean drinking fee	8,034.13	9,763.85	11,000.00	(1,236.15)
Subtotal	10,108.17	10,662.01	13,500.00	(2,837.99)
Transfer to general fund	125,000.00	125,000.00	125,000.00	0.00
Subtotal	125,000.00	125,000.00	125,000.00	0.00
Total expenditures and transfers subject to budget	1,270,579.29	1,141,268.38	\$ 1,322,922.00	\$ (181,653.62)
Receipts over (under) expenditures	(156,522.74)	69,223.94		
Unencumbered cash, January 1	451,338.26	294,815.52		
Unencumbered cash, December 31	\$ 294,815.52	\$ 364,039.46		



City of Goodland, Kansas

Schedule 2y

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

For the Year ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Charges for services</b>				
Sewer service charges	\$ 465,414.01	\$ 483,168.88	\$ 500,000.00	\$ (16,831.12)
Installation charges	250.00	500.00	250.00	250.00
Subtotal	<u>465,664.01</u>	<u>483,668.88</u>	<u>500,250.00</u>	<u>(16,581.12)</u>
<b>Use of money and property</b>				
Interest on investments	<u>2,131.65</u>	<u>513.91</u>	<u>2,000.00</u>	<u>(1,486.09)</u>
<b>Total cash receipts</b>	<u>467,795.66</u>	<u>484,182.79</u>	<u>\$ 502,250.00</u>	<u>\$ (18,067.21)</u>
<b>Expenditures</b>				
<b>Sewage treatment</b>				
Personal services	76,369.72	66,496.62	\$ 72,219.00	\$ (5,722.38)
Contractual services	18,630.87	16,368.24	21,300.00	(4,931.76)
Commodities	18,018.80	13,311.96	31,100.00	(17,788.04)
Capital Outlay	7,500.00	0.00	4,520.00	(4,520.00)
Transfer to M.E.R.F.	0.00	7,500.00	0.00	7,500.00
Transfer to sewer reserve	<u>65,000.00</u>	<u>32,000.00</u>	<u>32,000.00</u>	<u>0.00</u>
Subtotal	<u>185,519.39</u>	<u>135,676.82</u>	<u>161,139.00</u>	<u>(25,462.18)</u>
<b>Collection System Maintenance</b>				
Personal services	68,473.10	71,068.58	78,744.00	(7,675.42)
Contractual services	8,949.15	3,186.13	10,500.00	(7,313.87)
Commodities	3,165.58	16,907.26	28,300.00	(11,392.74)
Capital Outlay	7,499.96	30,428.10	37,500.00	(7,071.90)
Transfer to C.I.R.F.	10,000.00	10,000.00	10,000.00	0.00
Transfer to M.E.R.F.	11,700.00	5,000.00	5,000.00	0.00
Transfer to sewer reserve	<u>65,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>0.00</u>
Subtotal	<u>174,787.79</u>	<u>166,590.07</u>	<u>200,044.00</u>	<u>(33,453.93)</u>
<b>Expenditures</b>				
Transfer to electric fund	25,000.00	25,000.00	25,000.00	0.00
Transfer to general fund	<u>125,000.00</u>	<u>125,000.00</u>	<u>125,000.00</u>	<u>0.00</u>
Subtotal	<u>150,000.00</u>	<u>150,000.00</u>	<u>150,000.00</u>	<u>0.00</u>
<b>Total expenditures and transfers subject to budget</b>	<u>510,307.18</u>	<u>452,266.89</u>	<u>\$ 511,183.00</u>	<u>\$ (58,916.11)</u>
Receipts over (under) expenditures	(42,511.52)	31,915.90		
Unencumbered cash, January 1	<u>152,723.73</u>	<u>110,212.21</u>		
Unencumbered cash, December 31	<u>\$ 110,212.21</u>	<u>\$ 142,128.11</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2z

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

For the Year ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Charges for services</b>				
Collections	\$ 503,987.26	\$ 505,882.86	\$ 500,000.00	\$ 5,882.86
<b>Use of money and property</b>				
Interest on investments	1,236.39	459.95	1,200.00	(740.05)
Total cash receipts	<u>505,223.65</u>	<u>506,342.81</u>	<u>\$ 501,200.00</u>	<u>\$ 5,142.81</u>
<b>Expenditures</b>				
Contractual services	463,410.00	463,950.00	\$ 535,300.00	\$ (71,350.00)
Operating transfers	<u>30,000.00</u>	<u>52,000.00</u>	<u>52,000.00</u>	<u>0.00</u>
Total expenditures	<u>493,410.00</u>	<u>515,950.00</u>	<u>\$ 587,300.00</u>	<u>\$ (71,350.00)</u>
Receipts over (under) expenditures	11,813.65	(9,607.19)		
Unencumbered cash, January 1	<u>90,099.48</u>	<u>101,913.13</u>		
Unencumbered cash, December 31	<u>\$ 101,913.13</u>	<u>\$ 92,305.94</u>		

**City of Goodland, Kansas**

Schedule 2aa

BUSINESS FUNDS  
ELECTRIC RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year ended December 31, 2020  
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Use of money and property</b>		
Interest on investment	\$ 14,691.13	\$ 3,944.15
<b>Operating transfers</b>	<u>150,000.00</u>	<u>116,000.00</u>
 Total cash receipts	 <u>164,691.13</u>	 <u>119,944.15</u>
 <b>Expenditures</b>		
New equipment	0.00	469.62
Operating transfers	<u>203,000.00</u>	<u>213,100.00</u>
 Total expenditures	 <u>203,000.00</u>	 <u>213,569.62</u>
 Receipts over (under) expenditures	 (38,308.87)	 (93,625.47)
 Unencumbered cash, January 1	 <u>737,499.97</u>	 <u>699,191.10</u>
 Unencumbered cash, December 31	 <u>\$ 699,191.10</u>	 <u>\$ 605,565.63</u>

**City of Goodland, Kansas**

Schedule 2bb

BUSINESS FUNDS  
WATER RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS

For the Year ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Use of money and property</b>		
Interest on investment	\$ 4,071.92	\$ 1,235.02
<b>Operating transfer</b>	<u>100,000.00</u>	<u>40,000.00</u>
Total cash receipts	<u>104,071.92</u>	<u>41,235.02</u>
<b>Expenditures</b>		
Other	0.00	169.88
Operating transfers	<u>50,000.00</u>	<u>53,693.00</u>
Total expenditures	<u>50,000.00</u>	<u>53,862.88</u>
Receipts over (under) expenditures	54,071.92	(12,627.86)
Unencumbered cash, January 1	<u>189,098.01</u>	<u>243,169.93</u>
Unencumbered cash, December 31	\$ <u><u>243,169.93</u></u>	\$ <u><u>230,542.07</u></u>

**City of Goodland, Kansas**

Schedule 2cc

BUSINESS FUNDS  
SEWER RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS

For the Year ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Use of money and property</b>		
Interest on investment	\$ 2,732.72	\$ 852.14
<b>Operating transfers</b>	<u>130,000.00</u>	<u>62,000.00</u>
 Total cash receipts	 <u>132,732.72</u>	 <u>62,852.14</u>
 <b>Expenditures</b>		
Operating transfers	<u>50,000.00</u>	<u>53,693.00</u>
 Total expenditures	 <u>50,000.00</u>	 <u>53,693.00</u>
 Receipts over (under) expenditures	 82,732.72	 9,159.14
 Unencumbered cash, January 1	 <u>105,597.78</u>	 <u>188,330.50</u>
 Unencumbered cash, December 31	 <u>\$ 188,330.50</u>	 <u>\$ 197,489.64</u>

**City of Goodland, Kansas**

Schedule 2dd

TRUST FUNDS  
MUSEUM ENDOWMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year ended December 31, 2020  
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Use of money and property</b>		
Interest	\$ 2,119.89	\$ 517.99
Donations	<u>5,115.07</u>	<u>5,857.13</u>
 Total cash receipts	 <u>7,234.96</u>	 <u>6,375.12</u>
 <b>Expenditures</b>		
Library Board	641.40	12,803.00
Operating transfers	<u>0.00</u>	<u>0.00</u>
 Total expenditures	 <u>641.40</u>	 <u>12,803.00</u>
 Receipts over (under) expenditures	 6,593.56	 (6,427.88)
 Unencumbered cash, January 1	 <u>106,159.51</u>	 <u>112,753.07</u>
 Unencumbered cash, December 31	 <u>\$ 112,753.07</u>	 <u>\$ 106,325.19</u>

**City of Goodland, Kansas**

Schedule 2ee

TRUST FUNDS  
 LAW ENFORCEMENT TRUST FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For the Year ended December 31, 2020  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		2020		
	2019 Actual	Actual	Budget	Variance Over (Under)
<b>Cash receipts</b>				
<b>Use of money and property</b>				
Interest on investment	\$ 385.13	\$ 101.12	\$ 0.00	\$ 101.12
<b>Other</b>				
Impound Proceeds	530.00	0.00	1,000.00	(1,000.00)
Dues	0.00	0.00	250.00	(250.00)
Forfeitures	<u>0.00</u>	<u>0.00</u>	<u>1,250.00</u>	<u>(1,250.00)</u>
Total cash receipts	<u>915.13</u>	<u>101.12</u>	<u>\$ 2,500.00</u>	<u>\$ (2,398.88)</u>
<b>Expenditures</b>				
Contractual	0.00	0.00	\$ 1,500.00	\$ (1,500.00)
Capital Outlay	6,215.68	0.00	8,500.00	(8,500.00)
Special Training			<u>125.00</u>	<u>(125.00)</u>
Total expenditures	<u>6,215.68</u>	<u>0.00</u>	<u>\$ 10,125.00</u>	<u>\$ (10,125.00)</u>
Receipts over (under) expenditures	(5,300.55)	101.12		
Unencumbered cash, January 1	<u>18,530.62</u>	<u>13,230.07</u>		
Unencumbered cash, December 31	\$ <u><u>13,230.07</u></u>	\$ <u><u>13,331.19</u></u>		

See Independent Auditor's Report.

**City of Goodland, Kansas**

Schedule 3

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
For the Year ended December 31, 2020

Fund	Cash Balance Beginning of year	Cash Receipts	Cash Disbursements	Cash Balance End of year
Sales Tax Fund	\$ 2,662.05	\$ 235,226.18	\$ 233,658.98	\$ 4,229.25
Customer Deposits - electric	138,412.20	24,370.00	21,760.00	141,022.20
Customer Deposits - water	84,044.00	18,200.00	15,753.00	86,491.00
State Water Tax Fund	4,177.07	10,762.17	10,057.63	4,881.61
Municipal Court	1,396.73	44,268.95	43,637.54	2,028.14
Alcohol Fund	1,100.36	1.00	1.00	1,100.36
Drug Fund	1,283.69	190.00	290.00	1,183.69
	<u>\$ 233,076.10</u>	<u>\$ 333,018.30</u>	<u>\$ 325,158.15</u>	<u>\$ 240,936.25</u>

See Independent Auditor's Report.





**AGENDA ITEM #**  
CITY COMMISSION COMMUNICATION FORM

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**FROM:** Mary Volk, City Clerk

**DATE:** June 1, 2021

**ITEM:** American Rescue Plan Act of 2021

**NEXT STEP:** Commission Acceptance

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ORDINANCE  
 MOTION  
 INFORMATION

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**I. REQUEST OR ISSUE:**

The Act is providing payments to local governments to respond to the COVID-19 emergency and provide resources for an equitable recovery. Details from the program are still being ironed out from Federal Government guidelines. The City will receive monies from this Act; however, before monies can be remitted, the City must complete an application and paperwork authorizing signors and contacts for the information. As of the webinar Thursday, the application is not available for completion but I want to make the Commission aware of the application and information that we need to have approved and to the State as soon as possible. The State has a 30 day turnaround from June 1, when they received the monies. The State indicated they intend to get an additional 30 day extension to receive paperwork and remit funds, but at this time it has not been approved.

The funds have specific use purposes, one of which is water and sewer infrastructure which the Commission has spoken as a priority of the City. There is time to determine our project once the City is aware of the final amount dispersed to the City. All funds received must be obligated by December 31, 2024 or they will be returned to the State. I have attached a couple handouts for information. They continue to have weekly webinars to update information and changes.

If the Commission would consider approving completion of the application and authorize the Mayor or Vice-Mayor as authorized signature and Mary as the contact we can proceed when the application is available. I will require a copy of the information be sent to the Commission and City Attorney when it is available.

**SUMMARY AND ALTERNATIVES:**

Commission may take one of the following actions:

1. Approve the proposal as requested.
2. Reject the proposal and move to deny the request.
3. Direct staff to pursue an alternative approach.

LOCAL FUNDING

The American Rescue Plan makes available a total of \$19.53 billion for payments to non-entitlement units of local government and counties to mitigate the fiscal effects stemming from the current COVID-19 public health emergency.

Non-entitlement areas include those units of general local government which do not receive CDBG funds directly from the U.S. Dept of Housing and Urban Development. Non-entitlement areas are cities with populations of less than 50,000 (except cities that are designated principal cities of Metropolitan Statistical Areas), and counties with populations of less than 200,000.

The State of Kansas will have 30 days after it receives funding from the Federal Government to distribute the funds to each non-entitlement unit of local government in an amount that bears the same proportion to the percentage of population that unit of government bears to the total population of all nonentitlement units of local government in Kansas.

Metropolitan cities will receive direct funding from the U.S. Treasury.

All local units of government shall use the funds to respond to the COVID-19 public health crisis by:

- Providing assistance to households, small businesses and nonprofits, or aid to impacted industries such as tourism, travel and hospitality
- Providing premium pay to eligible workers who are performing such essential work or by providing grants to eligible employers that have eligible workers who perform essential work
  - Premium pay is defined as an amount of up to \$13 per hour that is paid to an eligible worker, in addition to wages or remuneration the eligible worker otherwise receives for all work performed by the eligible worker during the COVID-19 public health emergency. Such amount shall not exceed \$25,000 for a single eligible worker.
  - Eligible workers are defined as those needed to maintain continuity of operations of essential critical infrastructure sectors and additional sectors designated as necessary to protect the health and well-being of the residents
- Supplementing the reduction in revenue from government services due to the COVID-19 public health emergency, relative to the revenues collected in the most recent full fiscal year
- Making necessary investments in water, sewer or broadband infrastructure

A unit of local government or county may transfer funds to a private nonprofit organization, a public benefit corporation involved in the transportation of passengers or cargo, or a special-purpose unit of state or local government.

Funds will remain available through Dec. 31, 2024.

### Water, Sewer and Broadband Investments

The U.S. Treasury Department's Interim Final Rule (IFR) on Fiscal Recovery Funds outlines eligible uses of the funds, allowing for a broad range of necessary investments in projects that improve access to clean drinking water, improve wastewater and storm water infrastructure systems, and provide access to high-quality broadband services.

Treasury encourages recipients to ensure that water, sewer and broadband projects use strong labor standards, including project labor agreements and community benefit agreements that offer wages at or above the prevailing rate and include local hire provisions.

To provide transparency, Treasury will seek information from recipients on their workforce plans and practices related to water, sewer and broadband projects. More details on the reporting process will be made available at a later date.

#### Water and Sewer Infrastructure

The IFR provides local governments with wide latitude to identify investments in water and sewer infrastructure that are of the highest priority for their own communities. The IFR aligns eligible uses with the wide range of types or categories of projects that would be eligible for funding through the EPA's Clean Water State Revolving Fund (CWSRF) or Drinking Water State Revolving Fund (DWSRF).

Eligible projects under the CWSRF include: construction of publicly-owned treatment works, nonpoint source pollution management, national estuary program projects, decentralized wastewater treatment systems, storm-water systems, water conservation, efficiency, and reuse measures, watershed pilot projects, energy efficiency measures for publicly-owned treatment works, water reuse projects, security measures at publicly-owned treatment works, and technical assistance to ensure compliance with the Clean Water Act.

Eligible projects under DWSRF include: treatment, transmission and distribution (including lead service line replacement), source rehabilitation and decontamination, storage, consolidation, and new systems development.

In administering these programs, States must give priority to projects that ensure compliance with applicable health and environmental safety requirements; address the most serious risks to human health; and assist systems most in need on a per-household basis, according to state affordability criteria.

### **Broadband Infrastructure**

The Interim Final Rule provides that eligible investments in broadband are those that are designed to provide services meeting adequate speeds (100 Mbps upload and download) and are provided to unserved and underserved households and businesses. In cases where geography, topography, or financial cost prohibit 100 Mbps upload and download speeds, projects must reliably deliver at least 100 Mbps download speed, at least 20 Mbps upload speed, and be scalable to a minimum of 100 Mbps download speed and 100 Mbps upload speed.

The Interim Final Rule treats users as being unserved or underserved if they lack access to a wireline connection capable of reliably delivery at least minimum speeds of 25 Mbps download and 3 Mbps upload, consistent with the FCC's benchmark for an "advanced telecommunications capability." Recipients are encouraged to focus on projects that delivery a physical broadband connection by prioritizing projects that achieve last mile connections.

Treasury also encourages recipients to prioritize support for broadband networks owned, operated by or affiliated with local governments, non-profits and co-operatives. Treasury's IFR provides award recipients with flexibility to identify the specific locations within their communities to be served and to otherwise design the project.

### **Reporting Requirements**

Governments must keep financial records and supporting documents related to the award for a period of five years after all funds have been expended or returned to Treasury, whichever is later. Recipients will also be required to submit an interim report, quarterly project and expenditure reports, and annual recovery plan performance reports regarding their utilization of these funds.



**AGENDA ITEM #**  
**CITY COMMISSION COMMUNICATION FORM**

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**FROM:** Mary Volk, City Clerk

**DATE:** June 1, 2021

**ITEM:** Ordinance 1739 – Repealing Division 2 of Chapter 2, Article II of City Code

**NEXT STEP:** Commission Discussion

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\_\_\_\_ ORDINANCE  
\_\_\_\_ MOTION  
\_\_\_\_ INFORMATION

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**I. REQUEST OR ISSUE:**

This ordinance repeals Division 2- Breed Specific Regulations from Chapter 2, Article II in the City Code. The Commission previously discussed enforcing the code through the vicious animal section of the code and removing breed specific regulations for pit bulls.

**SUMMARY AND ALTERNATIVES:**

Commission may take one of the following actions:

1. Approve the proposal as requested.
2. Reject the proposal and move to deny the request.
3. Direct staff to pursue an alternative approach.

**ORDINANCE NO. 1739**

**AN ORDINANCE REPEALING THE BREED SPECIFIC REGULATIONS, BEING SECTION 2-220 THROUGH 2-239 OF THE CODE OF THE CITY OF GOODLAND, KANSAS.**

WHEREAS, the City of Goodland established the Breed-Specific Regulations through the passage of Ordinance 1647; and

WHEREAS, the Governing Body finds it is in the best interest of the City to repeal the Breed-Specific Regulations and proceed with enforcement of other applicable code sections.

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

**SECTION 1.** Chapter 2, Article II, Division 2. Breed-Specific Regulations, Sections 2-220 through 2-239 are hereby repealed in their entirety.

**SECTION 2.** This ordinance shall be in force and take effect after its publication in the Goodland Star News.

**PASSED AND ADOPTED** this 7<sup>th</sup> day of June, 2021, by the Governing Body of the City of Goodland, Kansas.

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John Garcia, Mayor

ATTEST:

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Mary P. Volk, City Clerk