



CITY COMMISSION AGENDA
TUESDAY, JULY 5TH, 2022
204 W. 11TH ST. – 5:00 P.M.

AARON THOMPSON – MAYOR
JJ HOWARD – VICE MAYOR
JASON SHOWALTER – COMMISSIONER
BROOK REDLIN – COMMISSIONER
ANN MYERS – COMMISSIONER

1. CALL TO ORDER

- A. Roll Call
- B. Pledge of Allegiance

2. PUBLIC COMMENT

(Members of the audience will have five minutes to present any matter of concern to the Commission. No official action may be taken at this time.)

3. PRESENTATIONS & PROCLAMATIONS

- A. Introduction of New Police Officer- Marvin Reddick

4. CONSENT AGENDA

- A. 06-20-22 Commission Meeting Minutes
- B. Appropriation Ordinances 2022-13; 2022-13A; 2022-P13

5. FORMAL ACTIONS

- A. Acceptance of 2021 Audit Report
- B. Ordinance 1752- City Park Hours
- C. Ordinance 1753 – Solid Waste Contract Fuel Adjustment
- D. Change Order #1 - Goodland Street Improvements
- E. CMB License
- F. Ordinance 1755- 24/7 IRB

6. DISCUSSION ITEMS

- A. Ordinance 1754- Adopting 2018 Plumbing Code
- B. Unfit Structure on Caldwell
- C. Update on unfit structure on Colorado
- D. FY 2023 Budget – Initial presentation

7. REPORTS

- A. City Manager-
 - (1) Manager Memo
 - (2) 17th St. project construction completion and update
 - (3) Airport runway project update
 - (4) Electric pole parts purchase for Hwy 24 project completion
 - (5) Community Barbecue – August 12

- B. City Commissioners
- C. Mayor

8. ADJOURNMENT

- A. Next Regular Meeting: Monday, July 18th 2022

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

June 20, 2022

5:00 P.M.

Mayor Aaron Thompson called the meeting to order with Vice-Mayor J. J. Howard, Commissioner Jason Showalter, Commissioner Ann Myers and Commissioner Brook Redlin responding to roll call.

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, Jake Kling – City Attorney, Mary Volk - City Clerk and Kent Brown - City Manager.

Mayor Thompson led Pledge of Allegiance

PUBLIC COMMENT

CONSENT AGENDA

A. 06/06/22 Commission Meeting Minutes

B. Appropriation Ordinances: 2022-12, 2022-12A, and 2022-P12

ON A MOTION by Commissioner Redlin to approve Consent Agenda **seconded** by Commissioner Myers. **MOTION carried on a VOTE of 5-0.**

FORMAL ACTIONS

A. Housing Authority Board Appointment: Timothy Wright - Kent stated, the Housing Authority has requested the appointment of Timothy Wright to replace unexpired term of Traci Hillmer on the board. **ON A MOTION** by Mayor Thompson to approve the appointment of Timothy Wright to the Housing Authority Board to fill unexpired term of Traci Hillmer **seconded** by Commissioner Redlin. **MOTION carried on a VOTE of 5-0.**

B. Resolution 1589: KDOT AV-2023-25 KAIP Pavement Preservation Grant - Kent stated, the City received this grant which will be completed next year. It does not affect our current project. Grant amount is \$409,100, total project cost is estimated at \$454,500. City is also responsible for design engineering, which should be minimal. Commissioner Redlin stated, we have invested a lot of money at airport so makes sense. Mayor Thompson stated, we have been fortunate that many recent grants have been funded at 100%. **ON A MOTION** by Commissioner Redlin to approve Resolution 1589: Authorizing the Mayor to sign grant agreement KDOT AV-2023-25 KAIP Pavement Preservation Grant **seconded** by Commissioner Showalter. **MOTION carried on a VOTE of 5-0.**

C. Resolution 1587: Purchasing Policy - Kent stated, this resolution is a housekeeping matter since two resolutions were approved as resolution 1586. **ON A MOTION** by Commissioner Showalter to approve Resolution 1587: Purchasing Policy **seconded** by Vice-Mayor Howard. **MOTION carried on a VOTE of 5-0.**

DISCUSSION

A. Solid Waste Fuel Adjustment – Kent stated, in the contract with In the Can, Section Eight allows for a fuel adjustment. The contractor agreed on base price for diesel of \$3.50 and if six month average increases \$.50, the City additional pays \$.25 per customer per \$.50 increase. In the code we do not have a provision to pass on fuel adjustment charges. Diesel fuel has stayed within a moderate price until now. The average for first five months in 2022 is at \$4.25 so it will trigger

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increase. The increase could be higher than \$.25, but have to wait for six month average at the end of June. The City can absorb a small amount at this time, which \$.25 adjustment will be approximately \$600 per month. Our recommendation is to let public know about increase but not put in effect until January. Mayor Thompson asked, do we know what increase will be? Kent stated, I recommend only charging the fuel adjustment charged the City. Commissioner Showalter stated, I agree that is fairest way we should absorb costs for six months giving public notice of increase effective January 2023. Kent stated, I know we just increased water rates, but everything is increasing. Commissioner Redlin stated, we need to ensure information in code allows us to remove charge if City does not pay it. Mayor Thompson stated, it makes sense and we have gone several years without the increased cost being an issue. I agree wording in code should mirror contract wording. Kent stated, we can also allow Commission to decide whether to pass on adjustment. Vice-Mayor Howard stated, I believe residents will appreciate being consistent and knowing whether cost will be in place. Commissioner Showalter stated, I feel politics should be kept out of it and code should mirror contract. Mayor Thompson stated, the consensus is to draft an ordinance to mirror contract, effective January 2023.

- B. Options Domestic & Sexual Violence Services** - Mayor Thompson stated, I requested this item on agenda to discuss further. Mary stated, we have not funded their request in the past. We have given donations over the years but in current budget all donations were reduced. Commissioner Showalter asked, how does Police Department use services? Frank stated, we recently used their services and they do exactly what she described. It is like car insurance, it is good to have when you need it. They follow through on the process as presented. It is a big program that covers all basis for clients. Mayor Thompson stated, she provided Sherman County numbers, do we refer the clients to them? Frank stated, any time we go on a domestic call, we offer a packet to the individual and clients will contact on them on their own. We only get involved when they want immediate service. In most cases they are left packet to decide what they want to do. Mayor Thompson asked, do we have other services in the county that people can turn to? Frank stated, not to the extent of this service. There is Ministerial Alliance which is mostly for transients. Commissioner Showalter stated, it is not just law enforcement that uses services, I have used them at the college. They provide an important service. Mayor Thompson stated, we have other agencies we donate to, but they are different. I feel we are doing a disservice if we do not help support cause and that we should donate \$3000, or more if we can. Commissioner Redlin asked, the program is necessary, but does it address the main issue? Most of the time the person moves back into same type of relationship. The main focus is to get them out of situation. I understand purpose, but not sure where we should focus funds. Frank stated, they provide service client's need. The issue of them going back into same situation is beyond our control, but we have to make that individual safe at that time. If we had that frame of mind, we would not help the first time. They keep them safe in the existing situation. Jake stated, I believe Commissioner Redlin is unaware of services provided in situation, but they provide service and follow-up. Commissioner Showalter stated, in our situation they were able to send a therapist to assist. I agree with Mayor Thompson and feel we need to support them, just not sure if it should be \$3,000 with our budget. Maybe \$1,500 to let them know we appreciate services. Vice-Mayor Howard stated, I feel same way. We need service but \$3,000 may be too much knowing what budget is going to be like. I feel more comfortable with \$1,500 then increase if can. Commissioner Myers stated, I agree \$1,500. Mayor Thompson asked, do we want to provide any money this year or are you agreeing to next year? Kent stated, we will review and bring recommendation back.

- C. Park Hours** - Kent stated, we have had a number of situations in parks and continue to have graffiti in restrooms. Danny stated, biggest concern is that vandalism, graffiti, alcohol containers and destroying of City property are getting worse. Neighbors are getting concerned it is getting worse. It is a growing problem. Kent stated, we do prohibit overnight camping. I have provided examples from other City's that have restrictions on park hours. There is no reason to be in park after midnight. This would give officer the ability to ticket an individual. They do monitor parks best they can but have other things going on. Frank stated, we have instituted officer's getting out to walk through park but sometimes are not able to or when get to it, the damage is done. If restrooms were locked they cannot damage inside. They see us coming before we can do anything. If have an ordinance we can enforce, it could deter activity and vandalism. Commissioner Myers asked, is locking bathrooms an option? Danny stated, it would be better to do with electronic device, otherwise have to call out employees. Kent stated, could be a problem if someone is locked in there. We have a number of facilities, it is not just at one park, nor just the restroom. Danny stated, it is a little bit of everything. Kent stated, this will not prevent everything but they can enforce people being in the parks. Commissioner Showalter stated, it makes sense and most communities close parks. This gives officer reason to enforce. Vice-Mayor Howard stated, I agree, it is just sad there is no respect for other people's property. Mayor Thompson stated, appears consensus is to move forward in some regard restricting park hours. What hours and penalty do you think should be written into code? Kent stated, we will give suggestions that will be reasonable. Commissioner Showalter stated, I could see special provisions for special events.
- D. Off Road Motorcycles** – Frank stated, I was contacted by an individual that converted a dirt bike into a street bike. When he went to register at county, he could not because it is titled as off road. The MUV ordinance does not say anything about motorcycles. I called treasurer and there is no way to change title. Depending on inspection, do you want to add motorcycles to MUV ordinance with same restrictions? It is technically an off road bike converted to motorcycle. I do not have an issue with it. Vice-Mayor Howard stated, I have been asked to allow golf carts that have head lights on city streets. Frank stated, I believe it has to go a certain speed. Jake stated, it has to have certain horse power to not block street. You do not want to be that guy, but if not street allowed we are creating our own category of vehicles, then will have children driving. They do not come with safety features like MUV's. If someone has an accident with a golf cart it will not be good. Frank asked, where does the line stop? There are some creative minds but does it need to be on the street. Kent stated, in any event, there has to be a distinction between in town and main highways. Frank stated, if not registered through State, meaning the treasurer office, it cannot be on a state highway. We do not have issues with MUV's because when inspected we inform individual and they understand. Mayor Thompson stated, in reading through MUV ordinance, the spirit was for work purposes, not recreation, so allowed. I feel it is suitable the way it is and should not change to modify different forms of travel. Consensus of Commission is in agreement with Mayor Thompson.
- E. Cemetery Rules & Regulations** - Kent stated, there has been discussion by cemetery board with a couple situations at the cemetery lately. Dick Hayden, Chairman of Board stated, we have people doing their own thing with graves at cemetery. Some over extend with flowers and items on graves and we have one individual that would like their own park out there. Board voted not to allow but it was slipped through. We would like to prohibit overnight stays. Recently there was a BBQ out there. We want to inform Commission what is happening. Kent stated, two main issues in the rules are E6: Planting and Care of Plots and F1: Monuments. We are not concerned with a

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number of items if it is temporary. The concern is items are added to and not eliminated so it becomes too much. When it starts drifting on neighbor plot, it is too much. There are going to be discussions with family members. We know it is a tough time and a delicate situation, but if it becomes more difficult the commission needs to understand the rules are there for us to take care of cemetery. We need to be consistent and not selective. The head stone is what honors the individual. Mayor Thompson stated, I have looked at sights in question and there is a lot of stuff. I wanted clarification so I am aware what is allowed. Dick stated, we know this is a very sensitive issue but we have to be able to take care of lots. We do not want to cause grief, but it is a public place. Vice-Mayor Howard stated, that is why there are rules. Kent stated, the other situation are monuments. It is a public cemetery and there has been an idea put forth that makes the plots a separate area or park for their family. It has raised some serious concerns with the board. The lots are for people to be buried, not to develop a park. We just want to make commission aware, as there will be difficult discussions taking place. Commissioner Showalter stated, I appreciate your work on delicate subjects. As far as overnight guests, are hours posted? Joni Guyer, Cemetery Caretaker stated, those do not apply at cemetery. Commissioner Showalter stated, please work with police department so they know you have issues. Frank stated, we drive through cemetery, but time is an element. Mayor Thompson stated, at one time gates were locked, but that changed. Joni stated, yes we changed that after the break in.

REPORTS

- A. City Manager - 1.** Manager memo is included in packet. **2.** We received preliminary notification valuation went up. For 2022, valuation was 35,082,448 and for 2023 estimated valuation is 37,433,732, which is an increase in mill dollars of about \$114,000. If we follow rule for revenue neutral rate (RNR), our mill will go down to 45.811 mills from 48.879 to meet adjustment in valuation. It is good that valuations have gone up, but so are our costs. That will be a discussion during budget. We need to decide by July 20th whether we will meet RNR rate or not, which will be hardest topic of discussion. Mayor Thompson asked, can you inform new commissioners about RNR? Kent stated, the RNR is set so that the monies you get in property taxes this year are same dollars the following year. If the City exceeds RNR this year we are required to publish notice in newspaper and contact County Clerk to mail each household information of RNR hearing. It does not mean a decision has been made, just notice to public of hearing for them to be heard. This process will happen for all taxing organizations that are part of your property tax bill. A separate public hearing is required for RNR, so we will have two hearings if go that route. If choose not to exceed RNR, only one hearing is required. Last year other organizations did not follow RNR, but City did and dropped mill. Cherise Tieben instructed commission this rule has a compounding effect. If we follow RNR this year, the City will drop five mills or 10% in two years, which is one of major revenue source for City. We will have additional discussion later. Staff has put together budget but still working on recommendations. We have a long way to go; Commission will have decisions to make. **3.** On the 17th street project the last 100 feet of north side was poured last week and is open. Contractor is hoping to set curb tomorrow for that portion, then start working on south half. They are working to have open by next Tuesday or Wednesday, weather pending. Trucks are moving in to Scoular at this point without problem. **4.** On the airport project they are at day fourteen of closing main runway. Contractor poured final section this morning and will open to 24 hour air traffic by Thursday for visual approaches only. Instruments will not be up until twenty-one day period is over. Through runway closure, the runway was closed Monday through Friday during the day only, then open at

night so Eagle Med was able to operate out of Goodland at night. We will proceed with phase 3 of project, which is area east toward creek. There is still a lot of concrete to pour. **5.** We had a request for planter on east side of intersection at Highway 24 and Cherry. It was not in decent shape and plants had died. Danny has made changes to dress up planter. He is looking for additional plants to dress up planter on west side also. **6.** We received our dividend check from EMC insurance in the amount of \$34,834.64. **7.** Initial discussions have begun with SCCD for community BBQ at final concert in park event at Steever Park. It is a return to school event that would be a good date for commission. Mayor Thompson stated, I feel it is a good idea to have in conjunction with concert event. **8.** Our employees continue helping other agencies as needed. We assisted City of Brewster with equipment for water main break and the electric crew assisted with sign issue at Highway 24/27. Nice to be able to respond. Thanks to Dustin, Neal and crews. **8.** We have a situation regarding bulk fuel and staff has had conflicting guidance in past. The City will have to purchase 8,000 gallons of unleaded fuel and 3,000 gallons of diesel. We got a bid from local vendor and have contacted vendor with small business in Goodland, but fuel comes from out of town. We want to clarify whether these purchases are to support local only or do we get bids? Mayor Thompson asked, when do we decide to make purchase; is it when fuel hits a certain point? Kent stated, usually when we have about 20-30% left in tanks. Mayor Thompson asked, how often do we fill tanks? Kent stated, two to three times a year. Mayor Thompson asked, do we get quotes? My thoughts are to stay in line with purchasing policy. Are we looking at dollar amount? We like to favor local vendors, but we have to watch budget with increased costs, so I feel should go with best price. Commissioner Myers asked, can we show local vendor competitive quote to see if can meet it? Vice-Mayor Howard stated, as a business owner I feel you should give best price you can give. What is difference in bids looking at? Kent stated, enough for us to ask and we want to be consistent in communication with vendors.

B. City Commissioners

Vice-Mayor Howard – 1. No Report

Commissioner Showalter – 1. Thank you to Cemetery Board members for service. Thanks also to members of other boards as we cannot do it without you. **2.** Thank you to City crews for working through heat and wind, it is not easy.

Commissioner Myers - 1. No Report

Commissioner Redlin – 1. No Report

C. Mayor Thompson– 1. Kathy Schermerhorn contacted me about her contract from 2012 with the City and County that needs reviewed. We need to meet with County soon on sales tax issue anyway. Kent stated, I will contact County Clerk again. Last contact she had not received wording from bond counsel yet.

ADJOURNMENT WAS HAD ON A MOTION BY Commissioner Showalter seconded by Vice-Mayor Howard. Motion carried by unanimous VOTE, meeting adjourned at 6:35 p.m. Next meeting is scheduled for July 5th due to July 4th Holiday.

ATTEST:

Aaron Thompson, Mayor

Mary P. Volk, City Clerk

INVOICE NO	LN	DATE	PO NO	REFERENCE	CD	GL ACCOUNT	1099	NET	CHECK	PD DATE

51005253	1	6/10/22	1563	ALTEC INDUSTRIES, INC						
				LOWER BOOM UPPER CONTROL ISSUE		15-42-3060		21203.36	65303	7/05/22

ALTEC INDUSTRIES, INC								21203.36		
			3784	AMAZON CAPITAL SERVICES						
1NN3-XP49-3MJL	1	6/16/22		PAPER TOWELS,SUPPLIES		11-03-3120		124.38	65304	7/05/22
1T13-4M3W-MWYH	1	6/23/22		STACKING TRAYS		11-02-3120		28.04	65304	7/05/22

AMAZON CAPITAL SERVICES								152.42		
			2871	AMERICAN FAMILY LIFE						
PR20220617	1	6/17/22		AFLAC CANCER		11-00-0012	N	51.81	3045564	6/24/22 E
PR20220617	2	6/17/22		AFLAC CANCER		15-00-0012	N	16.02	3045564	6/24/22 E
PR20220617	3	6/17/22		AFLAC ACCIDENT		11-00-0012	N	122.52	3045564	6/24/22 E
PR20220617	4	6/17/22		AFLAC ACCIDENT		15-00-0012	N	130.92	3045564	6/24/22 E
PR20220617	5	6/17/22		AFLAC ACCIDENT		21-00-0012	N	19.02	3045564	6/24/22 E
PR20220617	6	6/17/22		AFLAC DENTAL		11-00-0012	N	34.44	3045564	6/24/22 E
PR20220617	7	6/17/22		AFLAC DENTAL		15-00-0012	N	34.44	3045564	6/24/22 E
PR20220617	8	6/17/22		AFLAC ST DISB		11-00-0012	N	43.08	3045564	6/24/22 E
PR20220617	9	6/17/22		AFLAC ST DISB		15-00-0012	N	105.00	3045564	6/24/22 E
PR20220617	10	6/17/22		AFLAC ST DISB		21-00-0012	N	22.08	3045564	6/24/22 E
PR20220617	11	6/17/22		AFLAC LIFE RIDR		15-00-0012	N	2.76	3045564	6/24/22 E
PR20220617	12	6/17/22		AFLAC LIFE		11-00-0012	N	23.82	3045564	6/24/22 E
PR20220617	13	6/17/22		SPEC HLTH EVENT		11-00-0012	N	20.10	3045564	6/24/22 E
PR20220617	14	6/17/22		SPEC HLTH EVENT		21-00-0012	N	13.62	3045564	6/24/22 E
PR20220617	15	6/17/22		AFLAC HOSP CONF		11-00-0012	N	48.78	3045564	6/24/22 E
PR20220617	16	6/17/22		AFLAC HOSP CONF		21-00-0012	N	26.28	3045564	6/24/22 E

AMERICAN FAMILY LIFE								714.69		
			1389	AMERICAN FID						
PR20220617	1	6/17/22		AF CANCER AT		11-00-0012	N	28.25	3045561	6/24/22 E
PR20220617	2	6/17/22		AF CANCER AT		15-00-0012	N	22.60	3045561	6/24/22 E
PR20220617	3	6/17/22		AF CANCER AT		21-00-0012	N	9.90	3045561	6/24/22 E
PR20220617	4	6/17/22		AMER FID CANCER		11-00-0012	N	124.84	3045561	6/24/22 E
PR20220617	5	6/17/22		AMER FID CANCER		15-00-0012	N	146.00	3045561	6/24/22 E
PR20220617	6	6/17/22		AMER FID CANCER		21-00-0012	N	26.95	3045561	6/24/22 E
PR20220617	7	6/17/22		AMER FID LIFE		11-00-0012	N	177.54	3045561	6/24/22 E
PR20220617	8	6/17/22		AMER FID LIFE		15-00-0012	N	240.53	3045561	6/24/22 E
PR20220617	9	6/17/22		AMER FID LIFE		21-00-0012	N	91.75	3045561	6/24/22 E
PR20220617	10	6/17/22		AM FID ACCIDENT		11-00-0012	N	72.25	3045561	6/24/22 E
PR20220617	11	6/17/22		AM FID ACCIDENT		15-00-0012	N	78.95	3045561	6/24/22 E
PR20220617	12	6/17/22		AM FID HOSPITAL		15-00-0012	N	26.99	3045561	6/24/22 E
PR20220617	13	6/17/22		AM FID HOSPITAL		21-00-0012	N	15.93	3045561	6/24/22 E
PR20220617	14	6/17/22		AM FD DISABILTY		11-00-0012	N	54.58	3045561	6/24/22 E
PR20220617	15	6/17/22		AF CRITICAL CR		11-00-0012	N	16.26	3045561	6/24/22 E
PR20220617	16	6/17/22		AF CRITICAL CR		15-00-0012	N	8.77	3045561	6/24/22 E

AMERICAN FID								1142.09		
			1390	AMERICAN FIDELITY						
PR20220617	1	6/17/22		AF MED REIMBURS		11-00-0012	N	225.00	3045562	6/24/22 E
PR20220617	2	6/17/22		AF MED REIMBURS		15-00-0012	N	236.67	3045562	6/24/22 E

INVOICE NO	LN	DATE	PO NO	REFERENCE	CD	GL ACCOUNT	1099	NET	CHECK	PD DATE	
PR20220617	3	6/17/22		1390 AMERICAN FIDELITY							
				AF MED REIMBURS		21-00-0012	N	114.58	3045562	6/24/22	E
				AMERICAN FIDELITY				576.25			
8001855803	1	6/14/22		1778 APAC, INC.-SHEARS							
				COLD MIX		11-11-3120		3244.23	65305	7/05/22	
				APAC, INC.-SHEARS				3244.23			
0000637	1	6/13/22		3725 BARDAVON HEALTH INNOVATIO							
				YARBROUGH/FIT FOR DUTY		23-41-2140		100.00	65306	7/05/22	
				BARDAVON HEALTH INNOVATIO				100.00			
GEN22-312 GEN22-313 GEN22-314	1	6/24/22 6/21/22 6/20/22		374 BLACK HILLS ENERGY							
				GAS CHARGES/POWER PLANT		15-40-2090		933.07	65307	7/05/22	
				GAS CHARGES/POLICE DEPT		11-03-2100		145.97	65307	7/05/22	
				GAS CHARGES/CEMETERY		11-19-2100		96.11	65307	7/05/22	
				BLACK HILLS ENERGY				1175.15			
924387263	1	6/14/22	19938	292 BORDER STATES INDUSTRIES							
				12"15KV DEADENED BELL,COPPER		15-42-3050		1600.79	65308	7/05/22	
				BORDER STATES INDUSTRIES				1600.79			
GEN22-304	1	6/22/22		3912 BROWN, KENT							
				BROWN/ULYSSES FIRST IMPRESSION		11-02-2190		54.50	65309	7/05/22	
				BROWN, KENT				54.50			
GEN22-316 GEN22-316	1 2	7/05/22 7/05/22		1880 CITY OF GOODLAND-REFUND A							
				ELECTRIC REFUND		20-01-5060		1700.00	65310	7/05/22	
				WATER REFUND		22-01-5070		850.00	65310	7/05/22	
				CITY OF GOODLAND-REFUND A					2550.00		
102538	1	6/27/22		3219 COLBY WRECKING YARD							
				GULICK PARK ELECTRICAL BOX		11-02-3120		88.80	65311	7/05/22	
				COLBY WRECKING YARD				88.80			
LE202200360	1	6/17/22		3959 COMMONWEALTH INDUSTRIES							
				AMMO		25-01-4020		180.95	65312	7/05/22	
				COMMONWEALTH INDUSTRIES				180.95			
3506825 3506834 3506834	1 1 2	6/22/22 6/22/22 6/22/22		2015 CONST.NEWENERGY							
				GAS COST/CITY SHOP		11-11-2100		134.47	65313	7/05/22	
				GAS COST/CITY BLDG		15-44-2100		19.69	65313	7/05/22	
				GAS COST/CITY BLDG		21-40-2100		19.69	65313	7/05/22	
				CONST.NEWENERGY				173.85			

INVOICE NO	LN	DATE	PO NO	REFERENCE	CD	GL ACCOUNT	1099	NET	CHECK	PD DATE

3720 DCF-LIEAP										
GEN22-305	1	6/16/22		ANGELICA MEDRANO OVERPAYMENT		15-44-3180		81.31	65314	7/05/22
GEN22-306	1	6/16/22		JERRY AYERS OVERPAYMENT		15-44-3180		57.99	65314	7/05/22

DCF-LIEAP								139.30		
2817 DESIGNS UNLIMITED										
34145	1	6/17/22		FLOWERS/VANGOGH PLANTER		11-15-3120		64.00	65315	7/05/22

DESIGNS UNLIMITED								64.00		
2433 DPC ENTERPRISES, L.P.										
282000271-22	1	6/21/22	19884	150 # CHLORINE		11-25-3150		3644.21	65316	7/05/22
282000271-22	2	6/21/22	19884	HYDROCHLORIC ACID		21-40-3040		1129.61	65316	7/05/22
282000271-22	3	6/21/22	19884	SODIUM BICARBONATE		11-25-3150		2339.20	65316	7/05/22

DPC ENTERPRISES, L.P.								7113.02		
517 EVANS,BIERLY,HUTCHISON &										
13909	1	6/28/22		AIRPORT RUNWAY		31-01-2040	M	35745.23	65317	7/05/22
GEN22-309	1	6/29/22		STREET IMPROVEMENT PROJECT		04-01-2050	M	14425.36	65317	7/05/22

EVANS,BIERLY,HUTCHISON &								50170.59		
547 FAIRBANKS MORSE ENGINE										
343463	1	5/03/22	19839	GASKET,RING SEAL,NOZZLES		15-40-3060		797.13	65318	7/05/22

FAIRBANKS MORSE ENGINE								797.13		
211 FARM PLAN										
2154637	1	5/20/22		HYDRAULIC HOSE/#21 640 TRACTOR		11-11-3060		166.09	65319	7/05/22
2156734	1	5/24/22		BOLT/LOCKNUT BIG MOWER		11-11-3060		71.36	65319	7/05/22
2160306	1	5/31/22		NOZZLE KIT,WASHER ST SWEEPER		11-11-3060		648.03	65319	7/05/22
2164933	1	6/07/22		NOZZLE KIT/RETURN		11-11-3060		642.67-	65319	7/05/22
2165562	1	6/06/22		NOZZLE KIT/#29		11-11-3060		728.85	65319	7/05/22
2165632	1	6/08/22		WASHER/CORE FOR NOZZLE		11-11-3060		39.50-	65319	7/05/22
2168830	1	6/14/22		RIM/WHEEL CENTER Z997R MOWER		11-15-3060		351.94	65319	7/05/22
2170672	1	6/16/22		DECK BELT, MOWER Z735M		11-15-3060		154.98	65319	7/05/22

FARM PLAN								1439.08		
205 FRONTIER AG										
246536	1	6/22/22		DIESEL		11-11-2020		19466.32	65320	7/05/22

FRONTIER AG								19466.32		
3610 GUYER, JONI R.										
GEN22-308	1	7/05/22		CEMETERY CARE/JULY 2022		11-19-2140	M	3916.66	65321	7/05/22

GUYER, JONI R.								3916.66		
3729 GWORK										
16604	1	4/25/22		100 ADDITIONAL USERS		15-44-3060		450.00	65322	7/05/22

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				GWORK				450.00		
				3855 HAM TOOLS						
D13705	1	6/01/22		9 PC TORX SCREWDRIVER SET		11-11-4020		191.89	65323	7/05/22
				HAM TOOLS				191.89		
				391 HOOVER LUMBER						
303708-TAX	1	5/24/22		EXTENSION OCT BX 1.5"		15-42-3050		12.07	65326	7/05/22
303743	1	5/25/22		REBAR		11-11-3120		151.08	65326	7/05/22
303850-TAX	1	5/26/22		MORTAR MIX,CAULKGUN,CAULK		15-40-3030		75.95	65326	7/05/22
303854	1	5/26/22		NUTS & BOLTS		03-01-3130		72.99	65326	7/05/22
304044-TAX	1	5/31/22		SOCKET OUTDOOR, SWITCH		15-42-3050		16.10	65326	7/05/22
304097-TAX	1	6/01/22		PLYWOOD,NUTS AND BOLTS,STUDS		15-40-3030		213.53	65326	7/05/22
304197	1	6/02/22		KEYS		11-03-3120		8.79	65326	7/05/22
304238-TAX	1	6/03/22		KILZ PRIMER		15-40-3030		23.18	65326	7/05/22
304240	1	6/03/22		2X10X12 BOARDS		11-11-3120		33.74	65326	7/05/22
304284	1	6/03/22	19721	KEYS		11-25-3120		2.00	65326	7/05/22
304389	1	6/06/22		WASTEBASKET		11-15-3060		6.83	65326	7/05/22
304724-TAX	1	6/10/22		GREAT STUFF WINDOW 12OZ		15-40-3030		108.83	65326	7/05/22
304832	1	6/13/22		PAINT/CHAPEL		11-19-3030		98.97	65326	7/05/22
304971	1	6/15/22		DRIVE GUIDE MAGNET COMPACT		11-11-3020		14.38	65326	7/05/22
305066	1	6/16/22		2X4X16 BOARDS		11-11-3120		177.57	65326	7/05/22
305241-TAX	1	6/20/22		PAINT SUPPLIES		15-40-3030		69.67	65326	7/05/22
305266	1	6/20/22		PAINT/CHAPEL		11-19-3030		42.29	65326	7/05/22
305280	1	6/20/22		2X6X10 BOARDS		11-11-3120		12.34	65326	7/05/22
305347	1	6/21/22		CONCRETE SEAL		11-11-3120		17.98	65326	7/05/22
305371	1	6/22/22		HYDRAULIC WATER STOP/FOUNTAIN		11-15-3060		14.39	65326	7/05/22
305384-TAX	1	6/22/22		BREAKER BOX		15-42-3050		120.98	65326	7/05/22
305440	1	6/23/22		CONCRETE MIX		11-11-4050		46.40	65326	7/05/22
305444-TAX	1	6/23/22		REEL STRING LINER ORANGE		15-42-3120		14.10	65326	7/05/22
305489	1	6/23/22		RAIN WAND 30"		23-41-3120		23.99	65326	7/05/22
377618	1	6/08/22		SCHOOL HOUSE SIDING		38-01-4010		213.00	65326	7/05/22
K04581-TAX	1	6/08/22		PAINT SUPPLIES		15-40-3120		46.53	65326	7/05/22
K04607	1	6/08/22		2X12X20 BOARDS		11-11-3120		32.16	65326	7/05/22
K04629-TAX	1	6/09/22		INSULATION KIT,DUCT TAPE		15-40-3030		1244.97	65326	7/05/22
				HOOVER LUMBER				2914.81		
				2848 INNOVATIVE AUTOMATION						
2219	1	6/24/22		REPAIR 3 PHASE MONITOR #5		23-43-2140		330.00	65327	7/05/22
2220	1	6/24/22		WELL #11 VFD FAULT		21-40-2140		150.00	65327	7/05/22
2221	1	6/24/22		WELL #12 INSTALL AB POWERFLEX		21-40-2140		747.57	65327	7/05/22
2222	1	6/24/22		WELL #10 40 HP VFD,TRANSFORMER		21-42-2140		12317.39	65327	7/05/22
				INNOVATIVE AUTOMATION				13544.96		
				1989 J ROD'S						
5537	1	6/02/22		11X14 POSTERS		11-17-2130		35.00	65328	7/05/22
5565	1	6/24/22		3000 CUTOFF NOTICES		15-44-3120		415.56	65328	7/05/22
				J ROD'S				450.56		

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663 JD FINANCIAL-ORSCHELN										
016026	1	5/25/22		ICE MACHINE SCOOP		11-25-3130		6.49	65329	7/05/22
016183	1	5/26/22		MULCH		11-15-3120		124.75	65329	7/05/22
017066	1	6/01/22		CONCRETE TRAILER BASKETS		11-11-3060		11.98	65329	7/05/22
019142	1	6/17/22		VANGOGH FLOWER PLANTERS		11-15-3120		89.43	65329	7/05/22
019168	1	6/17/22		CUTTERS		15-42-3020		21.79	65329	7/05/22
020165	1	5/23/22		DOG FOOD		11-03-3250		52.99	65329	7/05/22
020397	1	5/31/22		GLOVES		11-11-2310		16.99	65329	7/05/22
021821	1	6/10/22		JACK TUBE 10" 200#		11-11-3060		44.99	65329	7/05/22
11153120	1	5/27/22		KENTUCKY BLUEGRASS		11-15-3120		25.49	65329	7/05/22

JD FINANCIAL-ORSCHELN								394.90		
1072 KANSAS PAYMENT CENTER										
PR20220617	1	6/17/22		INCOME WITHOLD		11-00-0012	N	156.46	3045560	6/24/22 E
PR20220617	2	6/17/22		INCOME WITHOLD		15-00-0012	N	392.31	3045560	6/24/22 E

KANSAS PAYMENT CENTER								548.77		
3960 KANSAS STATE AGENCY SURPL										
4368	1	6/27/22		DESKTOPS, LAPTOPS, PARTS		18-01-4020		2500.00	65330	7/05/22

KANSAS STATE AGENCY SURPL								2500.00		
3392 KLING, JAKE D.										
GEN22-309	1	7/05/22		ATTORNEY FEES/JULY 2022		11-02-2140	M	4208.33	65331	7/05/22

KLING, JAKE D.								4208.33		
523 KS PUBLIC EMP. RETIREMENT										
PR20220617	1	6/17/22		KPERS		11-00-0012	N	2163.93	3045559	6/24/22 E
PR20220617	2	6/17/22		KPERS		15-00-0012	N	1814.16	3045559	6/24/22 E
PR20220617	3	6/17/22		KPERS		21-00-0012	N	719.62	3045559	6/24/22 E
PR20220617	4	6/17/22		KPERS II		11-00-0012	N	1526.71	3045559	6/24/22 E
PR20220617	5	6/17/22		KPERS II		15-00-0012	N	1200.01	3045559	6/24/22 E
PR20220617	6	6/17/22		KPERS II		21-00-0012	N	83.69	3045559	6/24/22 E
PR20220617	7	6/17/22		KPERS II		23-00-0012	N	83.69	3045559	6/24/22 E
PR20220617	8	6/17/22		KPERS III		11-00-0012	N	2871.26	3045559	6/24/22 E
PR20220617	9	6/17/22		KPERS III		15-00-0012	N	1400.55	3045559	6/24/22 E
PR20220617	10	6/17/22		KPERS III		21-00-0012	N	276.97	3045559	6/24/22 E
PR20220617	11	6/17/22		KPERS III		23-00-0012	N	215.75	3045559	6/24/22 E

KS PUBLIC EMP. RETIREMENT								12356.34		
2214 MIDWEST CONNECT										
444095	1	6/22/22		INK CARTRIDGE X 2		15-44-3120		431.00	65332	7/05/22

MIDWEST CONNECT								431.00		
3953 MILBY LAW OFFICES, PA										
PR20220617	1	6/17/22		MILBY LAW OFFIC		11-00-0012	N	344.86	65300	6/24/22

MILBY LAW OFFICES, PA								344.86		

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			2104	NATIONWIDE TRUST CO. FSB							
PR20220617	1	6/17/22		NATIONWIDE TRST		11-00-0012	N	325.00	3045563	6/24/22	E
PR20220617	2	6/17/22		NATIONWIDE TRST		15-00-0012	N	265.00	3045563	6/24/22	E
				NATIONWIDE TRUST CO. FSB				590.00			
			1275	NORTHWEST KS TITLE CO LLC							
133-22	1	6/14/22		LIEN SEARCH/LOTS 4/5 BLK5		11-09-2140		225.00	65333	7/05/22	
				NORTHWEST KS TITLE CO LLC				225.00			
			3502	O'REILLY AUTO PARTS							
5617-205216	1	5/23/22		CAR WASH/WASH BAY SOAP		11-11-3120		54.74	65334	7/05/22	
5617-205763	1	6/02/22		VAPOR CAN VALVE #5		11-03-3170		31.96	65334	7/05/22	
5617-206458	1	6/15/22		AIR FILTER/VAN #45		11-06-3170		14.94	65334	7/05/22	
				O'REILLY AUTO PARTS				101.64			
			3797	OASIS ENERGY, LLC							
5220	1	6/24/22		E-10 FUEL		15-42-2020		31264.25	65335	7/05/22	
				OASIS ENERGY, LLC				31264.25			
			3576	OPTIV SECURITY INC							
10025825259	1	6/23/22		KCJIS SYSTEM SECURITY		11-03-3120		50.84	65336	7/05/22	
				OPTIV SECURITY INC				50.84			
			2401	PAW WASH							
GEN22-311	1	7/05/22		ANIMAL CONTROL/JULY 2022		11-05-2140		2250.00	65337	7/05/22	
				PAW WASH				2250.00			
			3759	PRAIRIESPRINGS HOSPITALIT							
GEN22-307	1	7/05/22		SALES TAX REIMB		28-01-2050		7225.50	65338	7/05/22	
				PRAIRIESPRINGS HOSPITALIT				7225.50			
			1683	PRINCIPAL MUTUAL LIFE INS							
PR20220617	1	6/17/22		PRIN. MUTUAL		11-00-0012	N	101.91	65298	6/24/22	
PR20220617	2	6/17/22		PRIN. MUTUAL		15-00-0012	N	256.60	65298	6/24/22	
				PRINCIPAL MUTUAL LIFE INS				358.51			
			3622	PROWERS AGGREGATE OPERA							
313279	1	6/14/22		1/2 ASPHALT ROCK		06-01-3120		688.75	65339	7/05/22	
313341	1	6/15/22		1/2" ASPHALT ROCK		06-01-3120		672.25	65339	7/05/22	
313341	2	6/15/22		1/2" ASPHALT ROCK		06-01-3120		687.50	65339	7/05/22	
313346	1	6/16/22		1/2" ASPHALT ROCK		06-01-3120		697.50	65339	7/05/22	
313689	1	6/17/22		1/2 ASPHALT ROCK		06-01-3120		695.25	65339	7/05/22	
313707	1	6/20/22		1/2 ASPHALT ROCK		06-01-3120		685.25	65339	7/05/22	
313916	1	6/21/22		1/2 ASPHALT ROCK		06-01-3120		687.50	65339	7/05/22	
				PROWERS AGGREGATE OPERA				4814.00			

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GEN22-315	1	6/24/22		3789 QUADIENT FINANCE USA INC POSTAGE		15-44-3130		1000.00	65340	7/05/22

				QUADIENT FINANCE USA INC				1000.00		
12391C	1	5/28/22		2138 S & M REPAIR LLC CAR IMPOUND		19-01-2200		125.00	65341	7/05/22

				S & M REPAIR LLC				125.00		
10645797	1	7/01/22		1442 S & T COMMUNICATIONS, INC ALARMS		15-44-2180		38.28	65342	7/05/22
	2	7/01/22		ALARMS		11-17-2180		12.76	65342	7/05/22
	3	7/01/22		ALARMS		23-41-2180		14.83	65342	7/05/22
	4	7/01/22		ALARMS		21-40-2180		11.17	65342	7/05/22
	5	7/01/22		INTERNET		21-40-2180		39.95	65342	7/05/22
	6	7/01/22		TECH FEE		21-40-2180		9.95	65342	7/05/22

				S & T COMMUNICATIONS, INC				126.94		
S100209460.001 S100218514.003 S100218514.004 S100218514.005 S100219354.006 S100219525.002 S100220314.002 S100220314.003 S100220314.004 S100220553.001 S100222932.001 S100222932.001	1	6/27/22	19566	407 SALINA SUPPLY COMPANY GOULD 1 HP PUMP		21-40-3060		1394.40	65343	7/05/22
	1	6/03/22	19878	REED PUMP STICK CORDLESS PUMP		21-42-3050		259.88	65343	7/05/22
	1	6/16/22	19878	REED PUMP STICK BATTERY ADAPT		21-42-3050		29.59	65343	7/05/22
	1	6/17/22	19878	1005 HD MANHOLE R&C X 3		21-42-3050		1841.65	65343	7/05/22
	1	6/20/22	19880	5/8"X18" METERS X 30		21-42-3050		4085.79	65343	7/05/22
	1	6/09/22	19881	1"X18" METERS X 20		21-42-3050		4917.82	65343	7/05/22
	1	6/03/22	19882	GALVANIZED PLUG		21-42-3050		13.49	65343	7/05/22
	1	6/03/22	19882	RED BRASS PIPE NIPPLES		21-42-3050		314.79	65343	7/05/22
	1	6/03/22	19882	BRASS NIPPLES		21-42-3050		388.52	65343	7/05/22
	1	6/08/22	19668	WEBTROL BOOSTER PUMP		11-25-3060		1185.73	65343	7/05/22
	1	6/22/22	19885	1.5" FLEXIBLE METER COUPLING		21-42-3050		161.33	65343	7/05/22
	2	6/22/22	19885	1.5 GALV COMPRESSION COUPLING		21-42-3050		138.65	65343	7/05/22

					SALINA SUPPLY COMPANY				14731.64	
GEN22-310	1	7/05/22		2265 SCHERMERHORN, KATHY ANIMAL CONTROL		11-05-2140	M	1500.00	65344	7/05/22

				SCHERMERHORN, KATHY				1500.00		
9091 9231 9244 9272 9279 9284 9302	1	5/11/22		413 SCHLOSSER, INC. CONCRETE/4TH & CENTER		11-11-4050		972.00	65345	7/05/22
	1	6/10/22		CONCRETE/13TH & BROADWAY		11-11-4050		612.00	65345	7/05/22
	1	6/13/22		CONCRETE/13TH & BROADWAY		11-11-4050		315.00	65345	7/05/22
	1	6/20/22		CONCRETE/13TH & BROADWAY		11-11-4050		1925.00	65345	7/05/22
	1	6/21/22		CONCRETE/11TH & GRAND		21-42-3050		103.75	65345	7/05/22
	1	6/21/22		CONCRETE/13TH & BROADWAY		11-11-4050		345.00	65345	7/05/22
	1	6/23/22		CONCRETE/13TH & BROADWAY		11-11-4050		560.00	65345	7/05/22

				SCHLOSSER, INC.				4832.75		
25514050	1	6/16/22	19955	2801 SHAMROCK FOODS COMPANY CONCESSIONS		11-25-3130		293.35	65346	7/05/22

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2801 SHAMROCK FOODS COMPANY										
				SHAMROCK FOODS COMPANY				293.35		
421 SHARE CORPORATION										
204430	1	6/22/22	19845	WATER TREATMENT(POWER BLOCKS)		15-40-3060		528.75	65347	7/05/22
				SHARE CORPORATION				528.75		
427 SHORES NAPA										
244353	1	5/26/22		FERTILIZER SPREADER		11-15-3060		41.08	65350	7/05/22
244363	1	5/26/22		OIL FILTER/PD #10		11-03-3170		11.31	65350	7/05/22
244365	1	5/26/22		OIL & AIR FILTER, OIL/PD		11-03-3170		37.37	65350	7/05/22
244670	1	5/31/22		CLEAR HOSE		15-40-3060		6.43	65350	7/05/22
244692	1	5/31/22		AIR FILTER/#29		11-11-3060		28.51	65350	7/05/22
244700	1	5/31/22		HEARING PROTECTION		11-11-2310		35.99	65350	7/05/22
244829	1	6/01/22		OIL FILTER/#64 GATOR		11-11-3060		7.91	65350	7/05/22
244848	1	6/01/22		CLEAR HOSES/SPRAYER PARTS		11-11-3060		29.79	65350	7/05/22
244848	2	6/01/22		HOSE CLAMPS		11-11-3170		77.90	65350	7/05/22
244860	1	6/01/22		CLEAR HOSE/SPRAYER PARTS		11-11-3060		4.47	65350	7/05/22
244913	1	6/01/22		NYLON HOSE/PIPE ELBOW/SPRAYER		11-11-3060		1.49	65350	7/05/22
245567	1	6/07/22		IMPELLER, YOKE		11-15-3060		27.93	65350	7/05/22
245714	1	6/08/22		GRINDING FLAP DISC,CLIPPER		11-11-3120		39.33	65350	7/05/22
245822	1	6/09/22		HOSE CLAMP & STAKES HOSE DRIP		11-15-3120		14.09	65350	7/05/22
245823-22	1	6/09/22		CAUTION TAPE/SWIM MEET		11-25-3120		9.99	65350	7/05/22
245889	1	6/09/22		2.5 DEF		21-42-3170		47.91	65350	7/05/22
245889	2	6/09/22		BATTERIES,SAW BLADES,KEY		21-42-3120		77.95	65350	7/05/22
246056	1	6/10/22		OIL & FUEL FILTER #35		23-41-3170		16.19	65350	7/05/22
246208	1	6/13/22		HEATER HOSE, FITTINGS #35		23-41-3170		21.60	65350	7/05/22
246253	1	6/13/22		MAGIC ERASER,GRAFFITTI REMOVER		11-15-3120		31.96	65350	7/05/22
246357	1	6/14/22		CONTRACTOR GRADE		15-42-3020		79.56	65350	7/05/22
246486	1	6/15/22		BATHROOM CLEANING SUPPLIES		11-15-3120		21.16	65350	7/05/22
246621	1	6/16/22		OIL/#35		23-41-3170		103.70	65350	7/05/22
246626	1	6/16/22		FITTINGS/#35		23-41-3170		9.66	65350	7/05/22
246757	1	6/17/22		ELECTRICAL BOX,LIGHT HOLDER		15-40-3020		190.41	65350	7/05/22
247047	1	6/20/22		SOAKER HOSE, PLANT FOOD		11-15-3120		26.98	65350	7/05/22
247142	1	6/21/22		NUT INSERTS		15-42-3120		21.75	65350	7/05/22
247171	1	6/21/22		SCREWS, BRACKETS, CONDUIT		15-42-3050		93.33	65350	7/05/22
247217	1	6/22/22		COUPLER,BREAKER,LOAD CENTER		15-42-3050		119.76	65350	7/05/22
247237	1	6/22/22		T-SHIRTS		11-15-3160		12.00	65350	7/05/22
247259	1	6/22/22		ELBOW,HUB,BREAKER SWITCH		15-42-3050		59.24	65350	7/05/22
247314	1	6/22/22		CAUTION TAPE		11-11-3120		19.98	65350	7/05/22
247442	1	6/23/22		PAINTING SUPPLIES,CLEANER		11-15-3120		40.31	65350	7/05/22
247539	1	6/24/22		FAN		15-40-3120		86.32	65350	7/05/22
254156	1	6/03/22		O RING		23-41-3060		2.70	65350	7/05/22
254222	1	6/03/22		NIFTY GRABBER		11-15-3020		43.98	65350	7/05/22
				SHORES NAPA				1500.04		
2642 SMOKY HILL INC										
GEN22-311	1	6/25/22		PAY ESTIMATE 3/RUNWAY		31-01-2010		566830.12	65351	7/05/22
				SMOKY HILL INC				566830.12		

INVOICE NO	LN	DATE	PO NO	REFERENCE	CD	GL ACCOUNT	1099	NET	CHECK	PD	DATE

GEN22-308	1	6/16/22		647 SNAPPY SNACK VENDING & GA CONCESSIONS		11-25-3130		182.40	65352		7/05/22
				SNAPPY SNACK VENDING & GA				----- 182.40			
GEN22-310	1	6/27/22		1898 SPORER LAND DEVELOPMENT, STREET IMPROVEMENT PROJECT		04-01-2050	N	310115.24	65353		7/05/22
				SPORER LAND DEVELOPMENT,				----- 310115.24			
001206490	1	6/06/22		2207 THE LIFEGUARD STORE, INC SULFURIC ACID/CHEMICALS		11-25-3150		4.50	65354		7/05/22
				THE LIFEGUARD STORE, INC				----- 4.50			
GEN22-309	1	7/05/22		2159 TRIPLETT INC SALES TAX REIMB		28-01-2060		4306.36	65355		7/05/22
				TRIPLETT INC				----- 4306.36			
GEN22-310	1	7/05/22		2784 USD # 352 SCHOOL TAX/JUNE 2022		11-02-2050		27444.02	65356		7/05/22
				USD # 352				----- 27444.02			
PR20220617	1	6/17/22		2895 VISION CARE DIRECT ADM. VISION CARE DIR		11-00-0012	N	81.20	65299		6/24/22
PR20220617	2	6/17/22		VISION CARE DIR		15-00-0012	N	117.97	65299		6/24/22
				VISION CARE DIRECT ADM.				----- 199.17			
00435	1	6/01/22		640 WAL*MART PANTYHOSE/PICTURE FRAMES		11-17-3130		62.57	65358		7/05/22
00631	1	6/02/22	19718	CONCESSIONS		11-25-3130		33.86	65358		7/05/22
01015	1	6/09/22		CREDIT		11-02-3120		35.84	65358		7/05/22
01184	1	6/02/22		BINDERS/CODE BOOKS		11-09-3120		39.34	65358		7/05/22
01407	1	5/30/22	19717	CONCESSIONS		11-25-3130		71.86	65358		7/05/22
01407	2	5/30/22	19717	CLEANING/OFFICE SUPPLIES		11-25-3120		43.84	65358		7/05/22
01726	1	6/16/22	19956	OFFICE SUPPLIES		11-25-3120		22.92	65358		7/05/22
01776	1	6/06/22	19723	CONCESSIONS		11-25-3130		41.46	65358		7/05/22
01860	1	6/06/22	19724	OFFICE SUPPLIES		11-25-3120		33.46	65358		7/05/22
02064	1	6/08/22		OFFICE SUPPLIES		11-25-3120		29.44	65358		7/05/22
02132	1	6/09/22		BINDERS		11-02-3120		32.48	65358		7/05/22
02410	1	6/13/22		GLOVES/GATORADES		11-11-2310		70.40	65358		7/05/22
03793	1	5/25/22		BATTERY 2032 2 PACK		15-42-3120		5.96	65358		7/05/22
05107	1	6/13/22		CLOCK, HALF GALLON JUGS X5		15-42-3120		77.76	65358		7/05/22
06954	1	6/07/22	19722	CONCESSIONS		11-25-3130		65.26	65358		7/05/22
07978	1	6/15/22		OFFICE/CLEANING SUPPLIES		15-40-3120		136.40	65358		7/05/22
07993	1	6/15/22	19953	CONCESSIONS		11-25-3130		40.13	65358		7/05/22
08197	1	6/17/22	19957	CONCESSIONS		11-25-3130		34.46	65358		7/05/22
08256	1	5/27/22		CLEANING/OFFICE SUPPLIES		15-40-3120		145.71	65358		7/05/22
08375	1	6/08/22	19954	CONCESSIONS		11-25-3130		23.92	65358		7/05/22
08448	1	6/09/22		CLEANING SUPPLIES		11-02-3120		179.13	65358		7/05/22
08769	1	5/27/22	19712	CLEANING/OFFICE SUPPLIES		11-25-3120		61.05	65358		7/05/22

INVOICE NO	LN	DATE	PO NO	REFERENCE	CD	GL ACCOUNT	1099	NET	CHECK	PD DATE

			640	WAL*MART						
08769	2	5/27/22	19712	CONCESSIONS		11-25-3130		103.87	65358	7/05/22
09041	1	5/31/22		BUBBLE WRAP & TAPE		15-42-3120		14.64	65358	7/05/22
09138	1	5/27/22	19714	OFFICE SUPPLIES		11-25-3120		59.37	65358	7/05/22
09523	1	5/29/22	19715	CONCESSIONS		11-25-3130		32.88	65358	7/05/22

				WAL*MART				1426.33		
			3175	WESTHUSING'S INC						
16539	1	6/10/22		REPAIR TANK MONITOR		21-42-3060		294.25	65359	7/05/22
16539	2	6/10/22		REPAIR TANK MONITOR		11-11-3060		294.24	65359	7/05/22

				WESTHUSING'S INC				588.49		
			3194	WOOFTER PUMP & WELL						
4862	1	5/23/22		WELL #3,TRIM IMPELLERS,PULL		21-40-3060		10764.76	65360	7/05/22
4875	1	6/14/22		WELL #11,8"MOTOR IMPELLER		21-42-2140		34380.79	65360	7/05/22

				WOOFTER PUMP & WELL				45145.55		

				***** REPORT TOTAL *****				1182159.99		

JRNL ID/ ACCOUNT NUMBER	OTHER NUMBER/ ACCOUNT TITLE	UPDATE OTHER REFERENCE/ REFERENCE	DEBIT	CREDIT	BANK #

PAYROLL					
11-00-0011	GENERAL EMP TAX A/P	SS/MED EMPE GEN	4,553.93		
11-00-0001	GENERAL OPERATING CASH	SS/MED EMPE GEN		4,553.93	1
15-00-0011	ELECTRIC EMP TAX A/P	SS/MED EMPE ELE	2,281.69		
15-00-0001	ELECTRIC CASH	SS/MED EMPE ELE		2,281.69	1
21-00-0011	WATER EMP TAX A/P	SS/MED EMPE WAT	549.29		
21-00-0001	WATER CASH	SS/MED EMPE WAT		549.29	1
23-00-0011	SEWER EMP TAX A/P	SS/MED EMPE SEW	153.75		
23-00-0001	SEWER CASH	SS/MED EMPE SEW		153.75	1
11-00-0011	GENERAL EMP TAX A/P	SS/MED EMPR GEN	4,553.93		
11-00-0001	GENERAL OPERATING CASH	SS/MED EMPR GEN		4,553.93	1
15-00-0011	ELECTRIC EMP TAX A/P	SS/MED EMPR ELE	2,281.69		
15-00-0001	ELECTRIC CASH	SS/MED EMPR ELE		2,281.69	1
21-00-0011	WATER EMP TAX A/P	SS/MED EMPR WAT	549.29		
21-00-0001	WATER CASH	SS/MED EMPR WAT		549.29	1
23-00-0011	SEWER EMP TAX A/P	SS/MED EMPR SEW	153.75		
23-00-0001	SEWER CASH	SS/MED EMPR SEW		153.75	1
11-00-0011	GENERAL EMP TAX A/P	FED TAX GEN	3,934.14		
11-00-0001	GENERAL OPERATING CASH	FED TAX GEN		3,934.14	1
15-00-0011	ELECTRIC EMP TAX A/P	FED TAX ELE	2,039.89		
15-00-0001	ELECTRIC CASH	FED TAX ELE		2,039.89	1
21-00-0011	WATER EMP TAX A/P	FED TAX WAT	493.01		
21-00-0001	WATER CASH	FED TAX WAT		493.01	1
23-00-0011	SEWER EMP TAX A/P	FED TAX SEW	61.06		
23-00-0001	SEWER CASH	FED TAX SEW		61.06	1
11-00-0011	GENERAL EMP TAX A/P	STATE TAX GEN	2,069.10		
11-00-0001	GENERAL OPERATING CASH	STATE TAX GEN		2,069.10	1
15-00-0011	ELECTRIC EMP TAX A/P	STATE TAX ELE	1,210.81		
15-00-0001	ELECTRIC CASH	STATE TAX ELE		1,210.81	1
21-00-0011	WATER EMP TAX A/P	STATE TAX WAT	299.58		
21-00-0001	WATER CASH	STATE TAX WAT		299.58	1
23-00-0011	SEWER EMP TAX A/P	STATE TAX SEW	50.05		
23-00-0001	SEWER CASH	STATE TAX SEW		50.05	1
07-01-5030	SELF INSUR BCBS STOP LOSS PYMT	STOP LOSS 06/21	3,868.12		
07-00-0001	SELF INSUR CASH	STOP LOSS 06/21		3,868.12	1
07-01-5030	SELF INSUR BCBS STOP LOSS PYMT	STOP LOSS 06/28	2,427.97		
07-00-0001	SELF INSUR CASH	STOP LOSS 06/28		2,427.97	1
45-01-1050	EMP BENEFIT HEALTH/ACC INSUR	COBRA MCCLURE PR	325.74		
45-00-0001	EMP BENEFITS CASH	COBRA MCCLURE PR		325.74	1
45-01-1050	EMP BENEFIT HEALTH/ACC INSUR	COBRA MCCLURE SI	322.23		
45-00-0001	EMP BENEFITS CASH	COBRA MCCLURE SI		322.23	1
15-40-1050	ELEC. PROD. INSURANCE	UNEMP ELPR	65.76		
15-00-0001	ELECTRIC CASH	UNEMP ELPR		65.76	1
15-42-1050	ELEC. DIST. INSURANCE	UNEMP ELDI	100.37		
15-00-0001	ELECTRIC CASH	UNEMP ELDI		100.37	1
15-44-1050	ELEC. COMM & GEN INSURANCE	UNEMP ELCG	43.00		
15-00-0001	ELECTRIC CASH	UNEMP ELCG		43.00	1
21-40-1050	WATER PROD. INSURANCE	UNEMP WAPR	24.28		
21-00-0001	WATER CASH	UNEMP WAPR		24.28	1
21-42-1050	WATER DIST. INSURANCE	UNEMP WADI	31.79		
21-00-0001	WATER CASH	UNEMP WADI		31.79	1
23-41-1050	SEWER TREATMENT INSURANCE	UNEMP SETR	11.09		

JRNL ID/ ACCOUNT NUMBER	OTHER NUMBER/ ACCOUNT TITLE	OTHER REFERENCE/ REFERENCE	DEBIT	CREDIT	BANK #
23-00-0001	SEWER CASH	UNEMP SETR		11.09	1
45-01-5040	EMP BENEFIT REMIT TO UNEMP INS	UNEMP GEN	358.06		
45-00-0001	EMP BENEFITS CASH	UNEMP GEN		358.06	1

Journal Total :	32,813.37	32,813.37
Sub Total	32,813.37	32,813.37
** Report Total **	32,813.37	32,813.37

FUND	NAME	DEBITS	CREDITS
07	SELF INSURANCE	6,296.09	6,296.09
11	GENERAL	15,111.10	15,111.10
15	ELECTRIC UTILITY	8,023.21	8,023.21
21	WATER UTILITY	1,947.24	1,947.24
23	SEWER UTILITY	429.70	429.70
45	EMPLOYEE BENEFIT	1,006.03	1,006.03
TOTALS		32,813.37	32,813.37

** 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	6,296.09	6,296.09-
07-01-5030	SELF INSUR BCBS STOP LOSS PYMT	6,296.09	.00	6,296.09
11-00-0001	GENERAL OPERATING CASH	.00	15,111.10	15,111.10-
11-00-0011	GENERAL EMP TAX A/P	15,111.10	.00	15,111.10
15-00-0001	ELECTRIC CASH	.00	8,023.21	8,023.21-
15-00-0011	ELECTRIC EMP TAX A/P	7,814.08	.00	7,814.08
15-40-1050	ELEC. PROD. INSURANCE	65.76	.00	65.76
15-42-1050	ELEC. DIST. INSURANCE	100.37	.00	100.37
15-44-1050	ELEC. COMM & GEN INSURANCE	43.00	.00	43.00
21-00-0001	WATER CASH	.00	1,947.24	1,947.24-
21-00-0011	WATER EMP TAX A/P	1,891.17	.00	1,891.17
21-40-1050	WATER PROD. INSURANCE	24.28	.00	24.28
21-42-1050	WATER DIST. INSURANCE	31.79	.00	31.79
23-00-0001	SEWER CASH	.00	429.70	429.70-
23-00-0011	SEWER EMP TAX A/P	418.61	.00	418.61
23-41-1050	SEWER TREATMENT INSURANCE	11.09	.00	11.09
45-00-0001	EMP BENEFITS CASH	.00	1,006.03	1,006.03-
45-01-1050	EMP BENEFIT HEALTH/ACC INSUR	647.97	.00	647.97
45-01-5040	EMP BENEFIT REMIT TO UNEMP INS	358.06	.00	358.06
		=====	=====	=====
	TRANSACTION TOTALS	32,813.37	32,813.37	.00

PAYROLL REGISTER

ORDINANCE #2022-P13

6/24/2022

<u>DEPARTMENT</u>	<u>GROSS PAY</u>
GENERAL	60,225.94
ELECTRIC	30,579.91
WATER	7,370.19
SEWER	2,009.65
TOTAL	<u>100,185.69</u>

PASSED AND SIGNED THIS _____ DAY OF _____, 2022

CITY CLERK

MAYOR



AGENDA ITEM #

CITY COMMISSION COMMUNICATION FORM

FROM: Mary Volk, City Clerk

DATE: June 14, 2022

ITEM: Audit Report

NEXT STEP: Commission Motion

☐ ORDINANCE
☒ MOTION
☐ INFORMATION

I. REQUEST OR ISSUE:

Harold Mayes of Agler & Gaeddert completed the 2021 audit for the City of Goodland. Harold will present the report to the Commission.

II. RECOMMENDED ACTION / NEXT STEP:

Motion to accept the audit report presented.

III. FISCAL IMPACTS:

This is the final year of the City's contract with Agler & Gaeddert to complete the audit. The contract price is a gross fee not to exceed \$9,100 with out of pocket expenses not to exceed \$1,975.

IV. BACKGROUND INFORMATION:

Agler & Gaeddert has conducted the City audit for a number of years.

CITY OF GOODLAND
Goodland, Kansas

**FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT**

December 31, 2021

City of Goodland, Kansas

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INDEPENDENT AUDITOR'S REPORT

City of Goodland Commissioners
City of Goodland
Goodland, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Goodland as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of City of Goodland as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of City of Goodland as of December 31, 2021, 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.

Basis for adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibility under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of City of Goodland, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Responsibilities of Management 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; 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt City of Goodland's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

1. Exercise professional judgement and maintain professional skepticism throughout the audit.
2. Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
3. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City of Goodland's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Goodland ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain control-related matters that we identified during the audit.

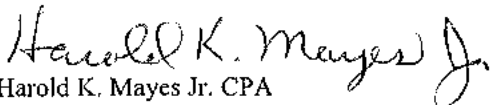
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis 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 statement of City of Goodland as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated May 26, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our 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 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note C.

A handwritten signature in cursive script that reads "Harold K. Mayes Jr.".

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
June 3, 2022

City of Goodland, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS For the Year ended December 31, 2021

Fund	Unencumbered Cash Balance Beginning of Year	Prior Year Cancelled Encumbrance	Cash Receipts
Governmental Type Funds			
General Fund	\$ 694,070.83	\$ 0.00	\$ 3,198,871.13
Special Purpose Funds			
Economic Development	0.00	0.00	0.00
Cemetery Improvement	256,676.65	0.00	12,939.96
Special Highway	123,367.92	0.00	126,392.83
Self Insurance	347,354.51	0.00	529,199.20
Airport	369,769.37	0.00	59,940.19
Library	5,326.86	0.00	179,275.99
Municipal Court Diversion Fee	12,260.83	0.00	3,919.01
Vehicle Inspections (VIN)	31,541.01	0.00	11,515.24
Special Park and Recreation	14,387.07	0.00	7,074.49
Municipal Equipment Reserve	2,468,214.42	0.00	432,591.80
Capital Improvement Reserve	3,795,790.73	0.00	1,052,878.13
Efficiency KS Project	70.68	0.00	1,610.79
Employee Benefit	265,883.70	0.00	631,026.68
Library Employee Benefit	1,183.27	0.00	48,361.71
	<u>7,691,827.02</u>	<u>0.00</u>	<u>3,096,726.02</u>
Bond and Interest			
Bond and Interest	<u>44,264.93</u>	<u>0.00</u>	<u>284,440.29</u>
Capital Projects			
Grant Improvement Reserve	67,441.89	0.00	21,885.67
C.I.D. Project	0.00	0.00	136,421.56
Airport Improvement	(34,715.33)	0.00	1,044,447.49
Water System Improvements	0.00	0.00	336,354.26
Street Improvement Project	<u>0.00</u>	<u>0.00</u>	<u>252,575.05</u>
	<u>32,726.56</u>	<u>0.00</u>	<u>1,791,684.03</u>
Business Funds			
Operating			
Electric Utility	790,881.71	0.00	6,500,982.83
Water Utility	364,039.46	0.00	1,230,776.24
Sewer Utility	142,128.11	0.00	479,360.32
Solid Waste	92,305.94	0.00	508,447.04
Reserve			
Electric Utility	605,565.63	0.00	204,217.45
Water Utility	230,542.07	0.00	253.15
Sewer Utility	<u>197,489.64</u>	<u>0.00</u>	<u>51,133.76</u>
	<u>2,422,952.56</u>	<u>0.00</u>	<u>8,975,170.79</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>
\$ 3,070,962.11	\$ 821,979.85	\$ 118,945.93	\$ 940,925.78
0.00	0.00	0.00	0.00
5,171.10	264,445.51	0.00	264,445.51
134,958.40	114,802.35	0.00	114,802.35
400,531.81	476,021.90	0.00	476,021.90
83,159.04	346,550.52	20,366.01	366,916.53
181,579.00	3,023.85	0.00	3,023.85
0.00	16,179.84	0.00	16,179.84
8,835.50	34,220.75	0.00	34,220.75
7,351.52	14,110.04	0.00	14,110.04
598,375.09	2,302,431.13	0.00	2,302,431.13
1,005,240.99	3,843,427.87	0.00	3,843,427.87
1,649.56	31.91	137.13	169.04
669,633.57	227,276.81	10,192.11	237,468.92
48,929.00	615.98	0.00	615.98
<u>3,145,414.58</u>	<u>7,643,138.46</u>	<u>30,695.25</u>	<u>7,673,833.71</u>
<u>289,525.00</u>	<u>39,180.22</u>	<u>0.00</u>	<u>39,180.22</u>
25,075.48	64,252.08	0.00	64,252.08
136,421.56	0.00	0.00	0.00
1,038,955.53	(29,223.37)	(6,638.23)	(35,861.60)
0.00	336,354.26	0.00	336,354.26
436,212.24	(183,637.19)	183,637.19	0.00
<u>1,636,664.81</u>	<u>187,745.78</u>	<u>176,998.96</u>	<u>364,744.74</u>
6,491,076.09	800,788.45	333,270.30	1,134,058.75
1,054,782.06	540,033.64	14,197.92	554,231.56
499,320.85	122,167.58	5,335.12	127,502.70
510,106.00	90,646.98	0.00	90,646.98
361,713.37	448,069.71	0.00	448,069.71
1,090.00	229,705.22	0.00	229,705.22
25,000.00	223,623.40	0.00	223,623.40
<u>8,943,088.37</u>	<u>2,455,034.98</u>	<u>352,803.34</u>	<u>2,807,838.32</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, 2021**

<u>Fund</u>	<u>Unencumbered Cash Balance Beginning of Year</u>	<u>Prior Year Cancelled Encumbrance</u>	<u>Cash Receipts</u>
Trust Funds			
Museum Endowment Fund	\$ 106,325.19	\$ 0.00	\$ 11,900.49
Law Enforcement Trust	13,331.19	0.00	3,647.39
	<u>119,656.38</u>	<u>0.00</u>	<u>15,547.88</u>
	\$ <u>11,005,498.28</u>	<u>0.00</u>	\$ <u>17,362,440.14</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>
\$ 20,279.24	\$ 97,946.44	\$ 0.00	\$ 97,946.44
<u>1,520.12</u>	<u>15,458.46</u>	<u>757.53</u>	<u>16,215.99</u>
<u>21,799.36</u>	<u>113,404.90</u>	<u>757.53</u>	<u>114,162.43</u>
\$ <u>17,107,454.23</u>	\$ <u>11,260,484.19</u>	\$ <u>680,201.01</u>	\$ <u>11,940,685.20</u>

Cash balance consisting of

Balance on deposit

Checking, money market accounts & petty cash	\$ 386,096.65
Checking - Municipal Court/Alcohol Fund/Drug Fund	2,441.05
Investments	<u>11,791,218.33</u>

Total cash	<u>12,179,756.03</u>
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Agency Funds Per Schedule 3	<u>(239,070.83)</u>
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Total cash (excluding agency funds)	\$ <u>11,940,685.20</u>
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The accompanying notes are an integral part of this statement.

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2021

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, 2021

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 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

Should the City hold a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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
Efficiency KS Project
C.I.D. Project
Water Systems Improvement
Electric Utility Reserve
Sewer Reserve

Capital Improvement Reserve
Grant Improvement Reserve
Airport Improvement
Street Improvement Project
Water 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, 2021

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, 2021.

At December 31, 2021, the carrying amount of the City's bank deposits was \$12,179,756.03 (which includes petty cash funds) and the bank balance was \$12,341,460.10. The bank balance was held by three banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$750,000.00 was covered by federal depository insurance, and \$11,591,460.10 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, 2021

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, 2021.

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, 2021, vacation payouts for terminated employees was \$8,107.09 and sick leave payouts for terminated employees was \$9,926.09.

As of December 31, 2021, the estimated amount of liability for the vested portion of unused sick leave is \$182,517.18 and accumulated vacation leave is \$155,826.28. 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 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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City of Goodland were \$209,918.84 for the year ended December 31, 2021.

Net Pension Liability - At December 31, 2021, the City of Goodland's proportionate share of the collective net pension liability reported by KPERS was \$1,408,641.00. The net pension liability was measured as of June 30, 2021, and the total pension liability was used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 or can be obtained as described above.

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2021

NOTE H. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2021, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Maturity</u>		
Bonds:						
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		
	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
Bonds:						
Series 2016	\$ 3,545,000.00	\$ 0.00	\$ 185,000.00	\$ (185,000.00)	\$ 3,360,000.00	\$ 83,037.50
Series 2017	<u>1,815,000.00</u>	<u>0.00</u>	<u>240,000.00</u>	<u>(240,000.00)</u>	<u>1,575,000.00</u>	<u>49,525.00</u>
	<u>\$ 5,360,000.00</u>	<u>\$ 0.00</u>	<u>\$ 425,000.00</u>	<u>\$ (425,000.00)</u>	<u>\$ 4,935,000.00</u>	<u>\$ 132,562.50</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, 2021, the statutory limit for the City was \$10,523,394.60 providing a debt margin of \$5,588,394.60 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:

are as follows:

	Year					
	2022	2023	2024	2025	2026	2027-2031
Principal:						
Series 2016	\$ 195,000.00	\$ 195,000.00	\$ 200,000.00	\$ 205,000.00	\$ 210,000.00	\$ 1,110,000.00
Series 2017	245,000.00	250,000.00	260,000.00	265,000.00	275,000.00	280,000.00
Total principal	<u>\$ 440,000.00</u>	<u>\$ 445,000.00</u>	<u>\$ 460,000.00</u>	<u>\$ 470,000.00</u>	<u>\$ 485,000.00</u>	<u>\$ 1,390,000.00</u>

	Year	
	2032-2036	Total
Principal:		
Series 2016	\$ 1,245,000.00	\$ 3,360,000.00
Series 2017	0.00	1,575,000.00
Total principal	<u>\$ 1,245,000.00</u>	<u>\$ 4,935,000.00</u>

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT
December 31, 2021

NOTE H. LONG-TERM DEBT – continued

	Year					
	2022	2023	2024	2025	2026	2027-2031
Interest:						
Series 2016	\$ 79,337.50	\$ 75,437.50	\$ 71,537.50	\$ 67,537.50	\$ 63,437.50	\$ 252,500.00
Series 2017	44,125.00	38,000.00	31,750.00	24,600.00	16,650.00	8,400.00
Total interest	\$ 123,462.50	\$ 113,437.50	\$ 103,287.50	\$ 92,137.50	\$ 80,087.50	\$ 260,900.00
	Year		Total			
	2032-2036					
Interest:						
Series 2016	\$ 113,125.00	\$ 722,912.50				
Series 2017	0.00	163,525.00				
Total interest	\$ 113,125.00	\$ 886,437.50				

NOTE I. AIRPORT RESTRAUANT LEASE

The City leases the airport building. The amounts to be paid through the end of the lease are as follows:

	Year		Total
	2022	2023	
Airport Restaurant	\$ 4,800.00	\$ 4,000.00	\$ 8,800.00

With right to renew for an additional 5 year term

NOTE J. ELECTRICITY BILLING

In March 2021, the City was billed \$1,533,655.44 by the electric company. The City paid the bill buy using funds from the funds noted below:

Electric	\$ 261,779.54
Eletric Reserve	204,000.00
Municipal Equipment Reserve	450,000.00
Capital Improvement Resere	617,875.90
	<u>\$ 1,533,655.44</u>

The City then started charging the city's customers a monthly fee to recoup the funds and repay the Funds noted above,.

NOTE K. COVID 19

COVID-19

On January 30, 2021, 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 2021, 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

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT December 31, 2021

NOTE K. COVID 19 - continued

liquidity for fiscal year 2021. 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.

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 L. 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 M. 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 20th, 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 and cash violation, however the City has a grant receivable as of December 31, 2021 which covers the deficit in unencumbered cash. It appears the Street Improvement Project has a ending unencumbered cash violation, however the City has a grant receivable as of December 31, 2021 which covers the deficit in unencumbered cash. Management is not aware of any other possible violations as of December 31, 2021.

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT
December 31, 2021

NOTE N. 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	\$ 83,159.04
General	Capital Improvement Res	12-1118	125,000.00
General	Municipal Equipment Res	12-1117	164,500.00
Electric Utility	General	12-825d	500,000.00
Electric Utility	Capital Improvement Res	12-1118	305,000.00
Electric Utility	Municipal Equipment Res	12-1117	163,000.00
Electric Utility	Electric Reserve	12-825d	100,417.00
Water Utility	Capital Improvement Res	12-1118	353,038.00
Water Utility	Municipal Equipment Res	12-1117	73,223.00
Water Utility	General	12-825d	125,000.00
Water Utility	Water Reserve	12-825d	0.00
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	11,000.00
Sewer Utility	Sewer Reserve	12-825d	50,920.00
Sewer Utility	General	12-825d	125,000.00
Solid Waste	General	12-825d	0.00
Health & Sanitation	General	12-825d	45,637.00
Electric Reserve	Employee Benefits	12-1118	137,720.00
Water Reserve	Employee Benefits	12-1118	0.00
Sewer Reserve	Employee Benefits	12-1118	25,000.00
			<u>\$ 2,422,614.04</u>

NOTE O. SUBSEQUENT EVENTS

Subsequent Events: The City evaluated subsequent events through June 3, 2022, the date the financial statements were available to be issued.

Senate Bill 13 repealed the tax lid law and introduced the use of a revenue neutral rate with an additional budget hearing required if the proposed tax levy exceeds the revenue neutral rate. These policy changes apply to the 2022 budget cycle. Additional information can be found in the Memo to State of Kansas Subdivisions (2021) at <https://admin.ks.gov/offices/oar/municipal-services>.

**REGULATORY BASIS
SUPPLEMENTARY INFORMATION**

City of Goodland, Kansas

Schedule 1

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021**

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustments for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Type funds					
General Fund	\$ 3,372,068.00	\$ 0.00	\$ 3,372,068.00	\$ 3,070,962.11	\$ (301,105.89)
Special Purpose Funds					
Economic Development	0.00	0.00	0.00	0.00	0.00
Cemetery Improvement	60,037.00	0.00	60,037.00	5,171.10	(54,865.90)
Special Highway	135,000.00	0.00	135,000.00	134,958.40	(41.60)
Self Insurance	625,000.00	0.00	625,000.00	400,531.81	(224,468.19)
Airport	373,627.00	0.00	373,627.00	83,159.04	(290,467.96)
Library	181,579.00	0.00	181,579.00	181,579.00	0.00
Municipal Court Diversion	7,000.00	0.00	7,000.00	0.00	(7,000.00)
Vehicle Identification (VIN)	12,900.00	0.00	12,900.00	8,835.50	(4,064.50)
Special Park and Recreation	20,000.00	0.00	20,000.00	7,351.52	(12,648.48)
Employee Benefit	819,940.00	0.00	819,940.00	669,633.57	(150,306.43)
Library Employee Benefit	48,929.00	0.00	48,929.00	48,929.00	0.00
Bond and Interest Funds					
Bond and Interest	317,093.00	0.00	317,093.00	289,525.00	(27,568.00)
Business Funds					
Operating					
Electric Utility	6,859,225.00	0.00	6,859,225.00	6,491,076.09	(368,148.91)
Water Utility	1,269,161.00	0.00	1,269,161.00	1,054,782.06	(214,378.94)
Sewer Utility	535,877.00	0.00	535,877.00	499,320.85	(36,556.15)
Solid Waste	565,937.00	0.00	565,937.00	510,106.00	(55,831.00)
Trust Funds					
Law Enforcement Trust	7,125.00	0.00	7,125.00	1,520.12	(5,604.88)

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, 2021

(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		Variance Over (Under)
	<u>2020 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash receipts				
Taxes				
Ad valorem property tax	\$ 684,195.44	\$ 708,356.41	\$ 738,691.00	\$ (30,334.59)
Back tax collections	45,144.84	24,595.14	10,000.00	14,595.14
Motor vehicle tax	118,635.20	112,537.09	97,146.00	15,391.09
Excise tax	52.64	40.68	46.00	(5.32)
Sales tax	592,352.61	695,320.76	620,000.00	75,320.76
Sales tax - school district	359,684.84	332,925.58	320,000.00	12,925.58
Recreational vehicle tax	0.00	0.00	1,837.00	(1,837.00)
16/20M tax	0.00	0.00	6,396.00	(6,396.00)
Subtotal	<u>1,800,065.57</u>	<u>1,873,775.66</u>	<u>1,794,116.00</u>	<u>79,659.66</u>
Intergovernmental				
Liquor	6,240.22	5,312.72	10,000.00	(4,687.28)
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	41,350.00	41,350.00	41,000.00	350.00
City office rent	9,000.00	55,567.74	9,000.00	46,567.74
County pmts for fire	23,708.30	23,758.78	22,000.00	1,758.78
Subtotal	<u>129,098.52</u>	<u>174,789.24</u>	<u>130,800.00</u>	<u>43,989.24</u>
Licenses, fees and permits				
Franchise fees	100,024.38	109,004.93	110,000.00	(995.07)
Pet licenses	11,591.50	12,919.95	12,000.00	919.95
Occupational licenses	7,636.50	9,716.76	8,000.00	1,716.76
Other licenses	14,345.25	8,365.25	7,500.00	865.25
Subtotal	<u>133,597.63</u>	<u>140,006.89</u>	<u>137,500.00</u>	<u>2,506.89</u>
Charges for services				
Airport receipts	34,697.80	44,417.52	16,800.00	27,617.52
Public transportation	22,812.84	27,161.99	20,000.00	7,161.99
Water park receipts	26,293.41	40,721.69	40,500.00	221.69
Subtotal	<u>83,804.05</u>	<u>112,301.20</u>	<u>77,300.00</u>	<u>35,001.20</u>
Fines, forfeitures, penalties				
Fines and fees	33,087.91	40,899.24	55,000.00	(14,100.76)
Use of money and property				
Interest on investments	7,724.19	1,843.16	10,000.00	(8,156.84)

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, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		
	<u>2020</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts - continued				
Reimbursed expense	\$ 14,766.25	\$ 24,503.34	\$ 25,000.00	\$ (496.66)
Miscellaneous	<u>17,418.41</u>	<u>35,115.40</u>	<u>10,000.00</u>	<u>25,115.40</u>
Subtotal	<u>32,184.66</u>	<u>59,618.74</u>	<u>35,000.00</u>	<u>24,618.74</u>
Operating transfers	<u>802,316.68</u>	<u>795,637.00</u>	<u>795,637.00</u>	<u>0.00</u>
Total cash receipts	<u>3,021,879.21</u>	<u>3,198,871.13</u>	\$ <u>3,035,353.00</u>	\$ <u>163,518.13</u>
Expenditures				
General Government				
Personal services	260,181.71	207,282.52	\$ 250,380.00	\$ (43,097.48)
Contractual services	163,896.22	229,269.94	209,800.00	19,469.94
Commodities	16,634.10	16,425.82	24,750.00	(8,324.18)
Government school sales tax	305,241.96	332,925.58	320,000.00	12,925.58
Transfer to C.I.R.F.	40,194.00	18,000.00	18,000.00	0.00
Transfer to M.E.R.F.	3,000.00	4,000.00	4,000.00	0.00
Subtotal	<u>789,147.99</u>	<u>807,903.86</u>	<u>826,930.00</u>	<u>(19,026.14)</u>
Police department				
Personal services	440,151.97	443,707.21	467,281.00	(23,573.79)
Contractual services	42,010.99	43,210.26	45,674.00	(2,463.74)
Commodities	35,931.31	41,494.72	48,900.00	(7,405.28)
Capital outlay	52,576.55	6,760.39	12,640.00	(5,879.61)
Transfer to C.E.R.F.	14,500.00	12,000.00	12,000.00	0.00
Transfer to M.E.R.F.	41,721.00	10,000.00	10,000.00	0.00
Subtotal	<u>626,891.82</u>	<u>557,172.58</u>	<u>596,495.00</u>	<u>(39,322.42)</u>
Municipal court				
Personal services	56,249.41	58,726.21	62,460.00	(3,733.79)
Contractual services	4,535.71	2,435.71	16,375.00	(13,939.29)
Commodities	864.48	1,472.12	3,000.00	(1,527.88)
Capital outlay	0.00	0.00	0.00	0.00
Transfer to M.E.R.F.	0.00	500.00	500.00	0.00
Subtotal	<u>61,649.60</u>	<u>63,134.04</u>	<u>82,335.00</u>	<u>(19,200.96)</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, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021		Variance Over (Under)
		Actual	Budget	
Expenditures - continued				
Animal Control				
Personal services	\$ 214.26	\$ 0.00	\$ 0.00	\$ 0.00
Contractual services	47,247.08	48,388.94	49,600.00	(1,211.06)
Commodities	110.70	135.90	150.00	(14.10)
Subtotal	47,572.04	48,524.84	49,750.00	(1,225.16)
Van Transportation				
Personal services	14,495.82	19,682.68	21,412.00	(1,729.32)
Contractual services	3,730.46	2,764.35	4,400.00	(1,635.65)
Commodities	2,334.76	5,897.23	9,200.00	(3,302.77)
Capital outlay	0.00	1,019.94	1,500.00	(480.06)
Transfer to M.E.R.F.	1,000.00	1,500.00	1,500.00	0.00
Subtotal	21,561.04	30,864.20	38,012.00	(7,147.80)
Fire department				
Personal services	109,247.32	125,292.73	115,429.00	9,863.73
Contractual services	10,883.13	23,797.65	14,100.00	9,697.65
Commodities	30,426.22	33,685.66	35,200.00	(1,514.34)
Capital Outlay	12,184.70	7,416.70	7,000.00	416.70
Transfer to C.I.R.F.	5,000.00	5,000.00	5,000.00	0.00
Transfer to M.E.R.F.	47,948.00	58,000.00	58,000.00	0.00
Subtotal	215,689.37	253,192.74	234,729.00	18,463.74
Building inspection				
Personal services	32,762.06	26,663.62	36,066.00	(9,402.38)
Contractual services	42,305.75	46,735.10	64,950.00	(18,214.90)
Commodities	1,752.72	1,691.80	3,850.00	(2,158.20)
Transfer to M.E.R.F.	0.00	500.00	500.00	0.00
Subtotal	76,820.53	75,590.52	105,366.00	(29,775.48)
Streets and alleys				
Personal services	328,246.53	310,529.84	333,530.00	(23,000.16)
Contractual services	60,290.89	57,573.07	73,500.00	(15,926.93)
Commodities	113,357.90	120,908.82	188,500.00	(67,591.18)
Capital outlay	24,210.09	10,536.20	22,500.00	(11,963.80)
Transfer to C.I.R.F.	30,000.00	77,000.00	77,000.00	0.00
Transfer to M.E.R.F.	56,292.00	56,000.00	56,000.00	0.00
Subtotal	612,397.41	632,547.93	751,030.00	(118,482.07)

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, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance Over (Under)
		Actual	Budget	
Expenditures - continued				
Airport				
Contractual services	\$ 25,319.31	\$ 26,085.49	\$ 30,200.00	\$ (4,114.51)
Commodities	3,432.74	2,978.21	9,000.00	(6,021.79)
Capital outlay	3,833.79	3,797.14	7,000.00	(3,202.86)
Subtotal	32,585.84	32,860.84	46,200.00	(13,339.16)
Parks				
Personal services	88,764.30	108,459.15	138,395.00	(29,935.85)
Contractual services	2,933.33	3,251.65	5,400.00	(2,148.35)
Commodities	21,980.22	21,749.20	30,000.00	(8,250.80)
Transfer to M.E.R.F.	0.00	21,500.00	21,500.00	0.00
Subtotal	113,677.85	154,960.00	195,295.00	(40,335.00)
Museum				
Personal services	52,818.98	58,421.80	59,926.00	(1,504.20)
Contractual services	7,551.13	11,006.62	13,400.00	(2,393.38)
Commodities	4,744.52	10,953.80	14,700.00	(3,746.20)
Transfer to M.E.R.F.	0.00	500.00	500.00	0.00
Subtotal	65,114.63	80,882.22	88,526.00	(7,643.78)
Cemeteries				
Contractual services	45,147.45	45,897.73	46,600.00	(702.27)
Commodities	4,406.76	1,281.33	4,850.00	(3,568.67)
Transfer to M.E.R.F.	0.00	500.00	500.00	0.00
Subtotal	49,554.21	47,679.06	51,950.00	(4,270.94)
Recreation				
Contractual services	53,000.00	53,149.00	53,000.00	149.00
Commodities	2,812.08	3,266.90	6,500.00	(3,233.10)
Transfer to C.I.R.F.	3,000.00	3,000.00	3,000.00	0.00
Subtotal	58,812.08	59,415.90	62,500.00	(3,084.10)
Economic Development				
Personal services	42,277.83	41.00	0.00	41.00
Contractual services	3,210.27	91,771.54	92,200.00	(428.46)
Commodities	2,977.42	714.44	2,000.00	(1,285.56)
Capital Outlay	31,044.46	0.00	0.00	0.00
Transfer to M.E.R.F.	5,000.00	1,000.00	1,000.00	0.00
Subtotal	84,509.98	93,526.98	95,200.00	(1,673.02)

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, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021		Variance Over (Under)
		Actual	Budget	
Steever Water Park				
Personal services	\$ 62,272.90	\$ 69,875.81	\$ 75,350.00	\$ (5,474.19)
Contractual services	13,884.64	5,780.48	17,900.00	(12,119.52)
Commodities	24,640.71	36,550.11	34,000.00	2,550.11
Transfer to C.I.R.F.	10,000.00	10,000.00	10,000.00	0.00
Transfer to M.E.R.F.	10,000.00	10,500.00	10,500.00	0.00
Subtotal	<u>120,798.25</u>	<u>132,706.40</u>	<u>147,750.00</u>	<u>(15,043.60)</u>
Total expenditures and transfers subject to budget	<u>2,976,782.64</u>	<u>3,070,962.11</u>	<u>\$ 3,372,068.00</u>	<u>\$ (301,105.89)</u>
Receipts over (under) expenditures	45,096.57	127,909.02		
Unencumbered cash, January 1	<u>648,974.26</u>	<u>694,070.83</u>		
Unencumbered cash, December 31	<u>\$ 694,070.83</u>	<u>\$ 821,979.85</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, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Use of money and property				
Interest on investments	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total cash receipts	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditures				
Transfers	<u>316.68</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total expenditures subject to budget	<u>316.68</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Receipts over (under) expenditures	(316.68)	0.00		
Unencumbered cash, January 1	<u>316.68</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 2c

SPECIAL PURPOSE FUNDS
CEMETERY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		Variance Over (Under)
	<u>2020 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash receipts				
Other				
Lot sales	\$ 4,000.00	\$ 6,200.00	\$ 1,500.00	\$ 4,700.00
Tree fund	225.00	200.00	0.00	200.00
Burial permit sales	6,850.00	5,900.00	5,500.00	400.00
Fence fund	180.08	55.64	150.00	(94.36)
Other	0.00	234.00	0.00	234.00
Reimbursements	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Subtotal	11,355.08	12,589.64	7,150.00	5,439.64
Use of money and property				
Interest on investments	<u>1,468.68</u>	<u>350.32</u>	<u>2,000.00</u>	<u>(1,649.68)</u>
Total cash receipts	<u>12,823.76</u>	<u>12,939.96</u>	\$ <u>9,150.00</u>	\$ <u>3,789.96</u>
Expenditures				
Building & land	1,487.18	4,447.10	\$ 21,300.00	\$ (16,852.90)
New Equipment	2,811.97	0.00	1,000.00	(1,000.00)
Equipment maintenance	49.62	0.00	0.00	0.00
Professional services	278.00	486.00	0.00	486.00
Supplies	0.00	100.00	0.00	100.00
Other	0.00	138.00	0.00	138.00
Cemetery improvement - tree	0.00	0.00	3,000.00	(3,000.00)
Cemetery improvement - fence	<u>0.00</u>	<u>0.00</u>	<u>34,737.00</u>	<u>(34,737.00)</u>
Total expenditures subject to budget	<u>4,626.77</u>	<u>5,171.10</u>	\$ <u>60,037.00</u>	\$ <u>(54,865.90)</u>
Receipts over (under) expenditures	8,196.99	7,768.86		
Cancelled Purchase Orders	0.00	0.00		
Unencumbered cash, January 1	<u>248,479.66</u>	<u>256,676.65</u>		
Unencumbered cash, December 31	\$ <u>256,676.65</u>	\$ <u>264,445.51</u>		

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, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Taxes				
Gas tax	\$ 114,353.91	\$ 126,392.83	\$ 120,000.00	\$ 6,392.83
Total cash receipts	<u>114,353.91</u>	<u>126,392.83</u>	<u>120,000.00</u>	<u>6,392.83</u>
Expenditures				
Reconstruction & maintenance	<u>109,044.48</u>	<u>134,958.40</u>	<u>135,000.00</u>	<u>(41.60)</u>
Total expenditures subject to budget	<u>109,044.48</u>	<u>134,958.40</u>	<u>135,000.00</u>	<u>(41.60)</u>
Receipts over (under) expenditures	5,309.43	(8,565.57)		
Unencumbered cash, January 1	<u>118,058.49</u>	<u>123,367.92</u>		
Unencumbered cash, December 31	\$ <u>123,367.92</u>	\$ <u>114,802.35</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, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Use of money and property				
Interest on investments	\$ 1,573.41	\$ 457.52	\$ 2,000.00	\$ (1,542.48)
Other				
Miscellaneous	8,743.29	5,374.08	10,416.00	(5,041.92)
Operating Transfers	<u>510,747.56</u>	<u>523,367.60</u>	<u>688,426.00</u>	<u>(165,058.40)</u>
Total cash receipts	<u>521,064.26</u>	<u>529,199.20</u>	<u>\$ 700,842.00</u>	<u>\$ (171,642.80)</u>
Expenditures				
General Admin	<u>433,667.59</u>	<u>400,531.81</u>	<u>\$ 625,000.00</u>	<u>\$ (224,468.19)</u>
Total expenditures and transfers subject to budget	<u>433,667.59</u>	<u>400,531.81</u>	<u>\$ 625,000.00</u>	<u>\$ (224,468.19)</u>
Receipts over (under) expenditures	87,396.67	128,667.39		
Unencumbered cash, January 1	<u>259,957.84</u>	<u>347,354.51</u>		
Unencumbered cash, December 31	<u>\$ 347,354.51</u>	<u>\$ 476,021.90</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, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes				
Ad valorem property tax	\$ 0.00	\$ 23,978.53	\$ 25,000.00	\$ (1,021.47)
Back tax collections	16.43	140.61	0.00	140.61
Excise tax	0.00	35.03	0.00	35.03
Charges for services				
Hangar rentals	28,250.00	34,450.00	29,000.00	5,450.00
Use of money and property				
Interest on investments	2,145.17	488.92	2,250.00	(1,761.08)
Other				
Miscellaneous	506.52	847.10	300.00	547.10
Total cash receipts	<u>30,918.12</u>	<u>59,940.19</u>	<u>\$ 56,550.00</u>	<u>\$ 3,390.19</u>
Expenditures				
Capital outlay	0.00	0.00	\$ 373,627.00	\$ (373,627.00)
Transfers	20,000.00	83,159.04	0.00	83,159.04
Total expenditures and transfers subject to budget	<u>20,000.00</u>	<u>83,159.04</u>	<u>\$ 373,627.00</u>	<u>\$ (290,467.96)</u>
Receipts over (under) expenditures	10,918.12	(23,218.85)		
Unencumbered cash, January 1	<u>358,851.25</u>	<u>369,769.37</u>		
Unencumbered cash, December 31	<u>\$ 369,769.37</u>	<u>\$ 346,550.52</u>		

See Independent Auditor's Report.

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, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		Variance Over (Under)	
	2020 Actual	Actual	Budget		
Cash receipts					
Taxes					
Ad valorem property tax	\$ 141,561.95	\$ 150,830.96	\$ 157,673.00	\$ (6,842.04)	
Back tax collections	8,634.91	4,765.22	2,000.00	2,765.22	
Motor vehicle tax	25,077.74	23,671.00	20,186.00	3,485.00	
Excise tax	10.26	8.81	9.00	(0.19)	
Recreational vehicle tax	0.00	0.00	381.00	(381.00)	
16/20M tax	0.00	0.00	1,330.00	(1,330.00)	
Total cash receipts	<u>175,284.86</u>	<u>179,275.99</u>	<u>\$ 181,579.00</u>	<u>\$ (2,303.01)</u>	
Expenditures					
Library appropriation	<u>169,958.00</u>	<u>181,579.00</u>	<u>\$ 181,579.00</u>	<u>\$ 0.00</u>	
Subtotal	<u>169,958.00</u>	<u>181,579.00</u>	<u>181,579.00</u>	<u>0.00</u>	
Total expenditures and transfers subject to budget	<u>169,958.00</u>	<u>181,579.00</u>	<u>\$ 181,579.00</u>	<u>\$ 0.00</u>	
Receipts over (under) expenditures	5,326.86	(2,303.01)			
Unencumbered cash, January 1	<u>0.00</u>	<u>5,326.86</u>			
Unencumbered cash, December 31	<u>\$ 5,326.86</u>	<u>\$ 3,023.85</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, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		<u>Variance Over (Under)</u>
	<u>2020 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash receipts				
Fines, forfeitures, penalties				
Fines and fees	\$ 2,260.02	\$ 3,902.00	\$ 2,000.00	\$ 1,902.00
Use of money and property				
Interest on investments	<u>77.72</u>	<u>17.01</u>	<u>75.00</u>	<u>(57.99)</u>
Total cash receipts	<u>2,337.74</u>	<u>3,919.01</u>	<u>\$ 2,075.00</u>	<u>\$ 1,844.01</u>
Expenditures				
Training	0.00	0.00	\$ 1,500.00	\$ (1,500.00)
Capital outlay	<u>0.00</u>	<u>0.00</u>	<u>5,500.00</u>	<u>(5,500.00)</u>
Total expenditures subject to budget	<u>0.00</u>	<u>0.00</u>	<u>\$ 7,000.00</u>	<u>\$ (7,000.00)</u>
Receipts over (under) expenditures	2,337.74	3,919.01		
Unencumbered cash, January 1	<u>9,923.09</u>	<u>12,260.83</u>		
Unencumbered cash, December 31	\$ <u>12,260.83</u>	\$ <u>16,179.84</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, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		<u>Variance Over (Under)</u>
	<u>2020 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash receipts				
Charges for services				
VIN collections	\$ 10,560.00	\$ 11,480.00	\$ 12,000.00	\$ (520.00)
Use of money and property				
Interest on investments	<u>133.51</u>	<u>35.24</u>	<u>175.00</u>	<u>(139.76)</u>
Total cash receipts	<u>10,693.51</u>	<u>11,515.24</u>	<u>\$ 12,175.00</u>	<u>\$ (659.76)</u>
Expenditures				
Supplies	1,500.00	1,223.50	\$ 1,400.00	\$ (176.50)
Training and schooling	648.00	1,192.00	4,000.00	(2,808.00)
Capital outlay	<u>0.00</u>	<u>6,420.00</u>	<u>7,500.00</u>	<u>(1,080.00)</u>
Total expenditures subject to budget	<u>2,148.00</u>	<u>8,835.50</u>	<u>\$ 12,900.00</u>	<u>\$ (4,064.50)</u>
Receipts over (under) expenditures	8,545.51	2,679.74		
Unencumbered cash, January 1	<u>22,995.50</u>	<u>31,541.01</u>		
Unencumbered cash, December 31	\$ <u>31,541.01</u>	\$ <u>34,220.75</u>		

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, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		
	<u>2020</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Intergovernmental				
Local liquor tax	\$ 6,240.20	\$ 7,074.49	\$ 8,000.00	\$ (925.51)
Total cash receipts	<u>6,240.20</u>	<u>7,074.49</u>	<u>8,000.00</u>	<u>(925.51)</u>
Expenditures				
Capital outlay	<u>12,621.80</u>	<u>7,351.52</u>	<u>20,000.00</u>	<u>(12,648.48)</u>
Total expenditures subject to budget	<u>12,621.80</u>	<u>7,351.52</u>	<u>20,000.00</u>	<u>(12,648.48)</u>
Receipts over (under) expenditures	(6,381.60)	(277.03)		
Unencumbered cash, January 1	<u>20,768.67</u>	<u>14,387.07</u>		
Unencumbered cash, December 31	\$ <u>14,387.07</u>	\$ <u>14,110.04</u>		

See Independent Auditor's Report.

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, 2021

(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Cash receipts		
Use of money and property		
Interest on investment	\$ 10,672.47	\$ 2,457.27
Grants	<u>110,577.48</u>	<u>18,411.53</u>
Subtotal	121,249.95	20,868.80
Operating transfers	<u>475,961.00</u>	<u>411,723.00</u>
Total cash receipts	<u>597,210.95</u>	<u>432,591.80</u>
Expenditures		
Capital outlay		
General	170,668.15	116,238.58
Electric	106.65	451,446.51
Sewer	17,745.99	0.00
Water	<u>554.85</u>	<u>30,690.00</u>
Total expenditures	<u>189,075.64</u>	<u>598,375.09</u>
Receipts over (under) expenditures	408,135.31	(165,783.29)
Unencumbered cash, January 1	<u>2,060,079.11</u>	<u>2,468,214.42</u>
Unencumbered cash, December 31	\$ <u><u>2,468,214.42</u></u>	\$ <u><u>2,302,431.13</u></u>

See Independent Auditor's Report.

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, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Cash receipts		
Use of money and property		
Interest on investment	\$ 19,076.61	\$ 3,675.32
Other		
Miscellaneous	180,875.41	256,164.81
Operating transfers	<u>593,694.00</u>	<u>793,038.00</u>
Total cash receipts	<u>793,646.02</u>	<u>1,052,878.13</u>
Expenditures		
Capital outlay		
General	493,518.44	86,861.13
Water	297,214.54	282,091.49
Electric	<u>42,067.38</u>	<u>636,288.37</u>
Total expenditures	<u>832,800.36</u>	<u>1,005,240.99</u>
Receipts over (under) expenditures	(39,154.34)	47,637.14
Unencumbered cash, January 1	<u>3,834,945.07</u>	<u>3,795,790.73</u>
Unencumbered cash, December 31	\$ <u><u>3,795,790.73</u></u>	\$ <u><u>3,843,427.87</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, 2021

(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
Cash receipts		
Intergovernmental		
Loans for customers	\$ 1,716.24	\$ 1,610.79
Total cash receipts	<u>1,716.24</u>	<u>1,610.79</u>
Expenditures		
Contractual services	48.00	48.00
Loan repayments from customers	<u>1,597.56</u>	<u>1,601.56</u>
Total expenditures	<u>1,645.56</u>	<u>1,649.56</u>
Receipts over (under) expenditures	70.68	(38.77)
Unencumbered cash, January 1	<u>0.00</u>	<u>70.68</u>
Unencumbered cash, December 31	\$ <u><u>70.68</u></u>	\$ <u><u>31.91</u></u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2n

SPECIAL PURPOSE FUNDS
EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		<u>Variance Over (Under)</u>
	<u>2020 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash receipts				
Taxes				
Ad valorem property tax	\$ 401,754.44	\$ 387,643.95	\$ 406,362.00	\$ (18,718.05)
Back tax collections	16,760.07	10,942.38	2,500.00	8,442.38
Motor vehicle tax	56,987.34	65,880.87	57,281.00	8,599.87
Recreational vehicle tax	0.00	0.00	1,082.00	(1,082.00)
16/20M tax	0.00	0.00	3,773.00	(3,773.00)
Excise tax	19.95	23.07	27.00	(3.93)
Subtotal	475,521.80	464,490.27	471,025.00	(6,534.73)
Use of money and property				
Interest on investments	1,267.58	366.46	1,500.00	(1,133.54)
Other				
Insurance Receipts	5,299.53	3,449.95	6,063.00	(2,613.05)
Operating transfers	320,486.00	162,720.00	162,720.00	0.00
Total cash receipts	<u>802,574.91</u>	<u>631,026.68</u>	<u>\$ 641,308.00</u>	<u>\$ (10,281.32)</u>
Expenditures				
Social security	111,792.24	107,697.80	\$ 122,345.00	\$ (14,647.20)
Worker's compensation	27,818.16	25,201.76	40,000.00	(14,798.24)
Unemployment insurance	1,053.67	1,361.99	8,476.00	(7,114.01)
Employees' retirement	122,537.78	115,578.19	135,626.00	(20,047.81)
Health & accident insurance	414,913.75	419,793.83	513,493.00	(93,699.17)
Total expenditures subject to budget	<u>678,115.60</u>	<u>669,633.57</u>	<u>\$ 819,940.00</u>	<u>\$ (150,306.43)</u>
Receipts over (under) expenditures	124,459.31	(38,606.89)		
Unencumbered cash, January 1	<u>141,424.39</u>	<u>265,883.70</u>		
Unencumbered cash, December 31	\$ <u>265,883.70</u>	\$ <u>227,276.81</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2a

SPECIAL PURPOSE FUNDS
LIBRARY EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		Variance Over (Under)
	2020 Actual	Actual	Budget	
Cash receipts				
Taxes				
Ad valorem property tax	\$ 41,680.11	\$ 40,175.23	\$ 41,982.00	\$ (1,806.77)
Back tax collections	2,266.72	1,309.47	500.00	809.47
Motor vehicle tax	6,753.68	6,874.57	5,941.00	933.57
Recreational vehicle tax	0.00	0.00	112.00	(112.00)
16/20M tax	0.00	0.00	391.00	(391.00)
Excise tax	2.76	2.44	3.00	(0.56)
Total cash receipts	<u>50,703.27</u>	<u>48,361.71</u>	<u>\$ 48,929.00</u>	<u>\$ (567.29)</u>
Expenditures				
Library appropriation	<u>49,520.00</u>	<u>48,929.00</u>	<u>\$ 48,929.00</u>	<u>\$ 0.00</u>
Total expenditures subject to budget	<u>49,520.00</u>	<u>48,929.00</u>	<u>\$ 48,929.00</u>	<u>\$ 0.00</u>
Receipts over (under) expenditures	1,183.27	(567.29)		
Unencumbered cash, January 1	<u>0.00</u>	<u>1,183.27</u>		
Unencumbered cash, December 31	\$ <u><u>1,183.27</u></u>	\$ <u><u>615.98</u></u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2p

BOND AND INTEREST FUND
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		Variance Over (Under)
	2020 Actual	Actual	Budget	
Cash receipts				
Taxes				
Ad valorem property tax	\$ 241,654.60	\$ 236,805.85	\$ 248,846.00	\$ (12,040.15)
Back tax collections	13,930.07	7,479.48	0.00	7,479.48
Motor vehicle tax	38,794.24	39,919.37	34,455.00	5,464.37
Recreational vehicle tax	0.00	0.00	651.00	(651.00)
16/20M tax	0.00	0.00	2,270.00	(2,270.00)
Excise tax	15.38	14.21	16.00	(1.79)
Subtotal	<u>294,394.29</u>	<u>284,218.91</u>	<u>286,238.00</u>	<u>(2,019.09)</u>
Use of money and property				
Interest on investments	<u>639.16</u>	<u>221.38</u>	<u>0.00</u>	<u>221.38</u>
Subtotal	<u>639.16</u>	<u>221.38</u>	<u>0.00</u>	<u>221.38</u>
Total cash receipts	<u>295,033.45</u>	<u>284,440.29</u>	<u>\$ 286,238.00</u>	<u>\$ (1,797.71)</u>
Expenditures				
Bond principal	262,406.25	240,000.00	\$ 240,000.00	\$ 0.00
Interest expense	27,406.25	49,525.00	49,525.00	0.00
Cash basis guarantee	<u>0.00</u>	<u>0.00</u>	<u>27,568.00</u>	<u>(27,568.00)</u>
Total expenditures and transfers subject to budget	<u>289,812.50</u>	<u>289,525.00</u>	<u>\$ 317,093.00</u>	<u>\$ (27,568.00)</u>
Receipts over (under) expenditures	5,220.95	(5,084.71)		
Unencumbered cash, January 1	<u>39,043.98</u>	<u>44,264.93</u>		
Unencumbered cash, December 31	\$ <u>44,264.93</u>	\$ <u>39,180.22</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2g

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

For the Year ended December 31, 2021

(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Cash receipts		
Intergovernmental		
Grants/donations	\$ 11,444.00	\$ 21,809.88
Use of money and property		
Interest on investment	347.16	75.79
Operating transfers	<u>0.00</u>	<u>0.00</u>
Total cash receipts	<u>11,791.16</u>	<u>21,885.67</u>
Expenditures		
Construction	<u>0.00</u>	<u>25,075.48</u>
Total expenditures	<u>0.00</u>	<u>25,075.48</u>
Receipts over (under) expenditures	11,791.16	(3,189.81)
Unencumbered cash, January 1	<u>55,650.73</u>	<u>67,441.89</u>
Unencumbered cash, December 31	\$ <u><u>67,441.89</u></u>	\$ <u><u>64,252.08</u></u>

See Independent Auditor's Report.

City of Goodland, KansasSchedule 2r

CAPITAL PROJECT FUNDS
C.I.D. PROJECT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Cash receipts		
Intergovernmental		
Sales tax	\$ 91,477.70	\$ 136,421.56
Total cash receipts	<u>91,477.70</u>	<u>136,421.56</u>
Expenditures		
Construction	<u>91,477.70</u>	<u>136,421.56</u>
Total expenditures	<u>91,477.70</u>	<u>136,421.56</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><u>0.00</u></u>	\$ <u><u>0.00</u></u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2s

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

For the Year ended December 31, 2021

(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Cash receipts		
Intergovernmental		
State & Federal grants	198,324.79	\$ 961,288.45
Operating transfers	<u>20,000.00</u>	<u>83,159.04</u>
Total cash receipts	<u>218,324.79</u>	<u>1,044,447.49</u>
Expenditures		
Capital outlay	<u>230,832.62</u>	<u>1,038,955.53</u>
Total expenditures and transfers subject to budget	<u>230,832.62</u>	<u>1,038,955.53</u>
Receipts over (under) expenditures	(12,507.83)	5,491.96
Unencumbered cash, January 1	<u>(22,207.50)</u>	<u>(34,715.33)</u>
Unencumbered cash, December 31	<u><u>(34,715.33)</u></u>	<u><u>\$ (29,223.37)</u></u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2r

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

For the Year ended December 31, 2021

(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Cash receipts		
Intergovernmental		
State grants	\$ 0.00	\$ 336,197.96
Use of money and property		
Interest on investment	\$ <u>179.97</u>	\$ <u>156.30</u>
Total cash receipts	<u>179.97</u>	<u>336,354.26</u>
Expenditures		
Engineering Fees	0.00	0.00
Construction	<u>89,562.23</u>	<u>0.00</u>
Total expenditures	<u>89,562.23</u>	<u>0.00</u>
Receipts over (under) expenditures	(89,382.26)	336,354.26
Unencumbered cash, January 1	<u>89,382.26</u>	<u>0.00</u>
Unencumbered cash, December 31	\$ <u><u>0.00</u></u>	\$ <u><u>336,354.26</u></u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2u

CAPITAL PROJECT FUNDS
STREET IMPROVEMENT PROJECT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Cash receipts		
Intergovernmental		
State grants	\$ 0.00	\$ 252,575.05
Other		
Interest on investment	\$ 2,401.13	\$ 0.00
Total cash receipts	<u>2,401.13</u>	<u>252,575.05</u>
Expenditures		
Operating Transfers	<u>126,389.11</u>	<u>436,212.24</u>
Total expenditures	<u>126,389.11</u>	<u>436,212.24</u>
Receipts over (under) expenditures	(123,987.98)	(183,637.19)
Unencumbered cash, January 1	<u>123,987.98</u>	<u>0.00</u>
Unencumbered cash, December 31	\$ <u>0.00</u>	\$ <u>(183,637.19)</u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2v

BUSINESS FUNDS
ELECTRIC UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		Variance Over (Under)
	<u>2020 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash receipts				
Charges for services				
Sale of electricity	\$ 6,202,680.66	\$ 6,332,442.20	\$ 6,300,000.00	\$ 32,442.20
Sale of supplies & services	0.00	38.15	0.00	38.15
Installation charges	32,399.54	91,889.93	50,000.00	41,889.93
Connection fees	5,685.36	5,536.47	6,300.00	(763.53)
Reconnect fees	<u>1,522.50</u>	<u>2,147.35</u>	<u>2,000.00</u>	<u>147.35</u>
Subtotal	6,242,288.06	6,432,054.10	6,358,300.00	73,754.10
Use of money and property				
Interest on investments	7,039.58	1,498.48	9,000.00	(7,501.52)
Other				
Miscellaneous & Gas Reimb	26,904.82	42,430.25	45,000.00	(2,569.75)
Operating transfers	<u>25,000.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>0.00</u>
Total cash receipts	<u>6,301,232.46</u>	<u>6,500,982.83</u>	<u>\$ 6,437,300.00</u>	<u>\$ 63,682.83</u>
Expenditures				
Production				
Personal services	371,610.81	413,454.81	\$ 480,716.00	\$ (67,261.19)
Contractual services	3,267,307.42	3,552,916.89	3,700,100.00	(147,183.11)
Commodities	139,307.02	118,686.45	134,000.00	(15,313.55)
Transfer to C.I.R.F.	15,000.00	15,000.00	15,000.00	0.00
Transfer to M.E.R.F.	82,000.00	82,500.00	82,500.00	0.00
Transfer to electric reserve	<u>58,000.00</u>	<u>50,000.00</u>	<u>50,000.00</u>	<u>0.00</u>
Subtotal	<u>3,933,225.25</u>	<u>4,232,558.15</u>	<u>4,462,316.00</u>	<u>(229,757.85)</u>
Transmission & Distribution				
Personal services	475,659.76	514,822.89	541,602.00	(26,779.11)
Contractual services	116,401.77	151,612.54	180,000.00	(28,387.46)
Commodities	215,473.56	228,564.28	271,000.00	(42,435.72)
Capital outlay	0.00	0.00	20,000.00	(20,000.00)
Transfer to C.I.R.F.	190,000.00	290,000.00	290,000.00	0.00
Transfer to M.E.R.F.	70,000.00	72,500.00	72,500.00	0.00
Transfer to electric reserve	<u>58,000.00</u>	<u>50,417.00</u>	<u>50,417.00</u>	<u>0.00</u>
Subtotal	<u>1,125,535.09</u>	<u>1,307,916.71</u>	<u>1,425,519.00</u>	<u>(117,602.29)</u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2v

BUSINESS FUNDS
ELECTRIC UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		Variance Over (Under)
	<u>2020 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures - continued				
Commercial & General				
Personal services	\$ 289,317.27	\$ 283,773.07	\$ 292,090.00	\$ (8,316.93)
Contractual services	96,934.59	107,770.34	115,800.00	(8,029.66)
Commodities	30,680.84	35,467.81	38,500.00	(3,032.19)
Capital outlay	22,460.91	0.00	0.00	0.00
Transfer to M.E.R.F.	32,000.00	8,000.00	8,000.00	0.00
Subtotal	<u>471,393.61</u>	<u>435,011.22</u>	<u>454,390.00</u>	<u>(19,378.78)</u>
Transfer to MERF/CIRF				
Transfers to general fund	<u>500,000.00</u>	<u>500,000.00</u>	<u>500,000.00</u>	<u>0.00</u>
Subtotal	<u>500,000.00</u>	<u>500,000.00</u>	<u>500,000.00</u>	<u>0.00</u>
Compensating tax	<u>14,837.23</u>	<u>15,590.01</u>	<u>17,000.00</u>	<u>(1,409.99)</u>
Total expenditures and transfers subject to budget	<u>6,044,991.18</u>	<u>6,491,076.09</u>	<u>\$ 6,859,225.00</u>	<u>\$ (368,148.91)</u>
Receipts over (under) expenditures	256,241.28	9,906.74		
Unencumbered cash, January 1	<u>534,640.43</u>	<u>790,881.71</u>		
Unencumbered cash, Dec. 31	\$ <u>790,881.71</u>	\$ <u>800,788.45</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2w

BUSINESS FUNDS
WATER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		Variance Over (Under)
	<u>2020 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash receipts				
Charges for services				
Sale of water	\$ 1,171,885.59	\$ 1,193,896.12	\$ 1,100,000.00	\$ 93,896.12
Installation charges	28,054.22	28,371.89	10,000.00	18,371.89
Sale of supplies	724.01	0.00	2,000.00	(2,000.00)
Connection fees	3,689.99	3,500.00	4,000.00	(500.00)
Reconnect fees	1,120.00	1,430.00	1,000.00	430.00
Subtotal	<u>1,205,473.81</u>	<u>1,227,198.01</u>	<u>1,117,000.00</u>	<u>110,198.01</u>
Use of money and property				
Interest on investments	2,355.65	579.14	5,000.00	(4,420.86)
Other				
Miscellaneous	2,662.86	2,999.09	1,500.00	1,499.09
Total cash receipts	<u>1,210,492.32</u>	<u>1,230,776.24</u>	<u>\$ 1,123,500.00</u>	<u>\$ 107,276.24</u>
Expenditures				
Production				
Personal services	111,251.29	125,920.44	\$ 85,720.00	\$ 40,200.44
Contractual services	50,559.87	44,514.65	77,000.00	(32,485.35)
Commodities	94,678.70	68,373.13	105,400.00	(37,026.87)
Capital Outlay	0.00	0.00	0.00	0.00
Transfer to C.I.R.F.	50,000.00	35,000.00	35,000.00	0.00
Transfer to M.E.R.F.	100,000.00	60,723.00	60,723.00	0.00
Transfer to water reserve	20,000.00	0.00	0.00	0.00
Subtotal	<u>426,489.86</u>	<u>334,531.22</u>	<u>363,843.00</u>	<u>(29,311.78)</u>
Transmission & Distribution				
Personal services	203,280.35	137,273.81	248,210.00	(110,936.19)
Contractual services	22,091.89	18,916.15	59,620.00	(40,703.85)
Commodities	83,071.40	79,971.55	100,450.00	(20,478.45)
Capital outlay	10,172.87	17,384.14	28,000.00	(10,615.86)
Transfer to C.I.R.F.	221,000.00	318,038.00	318,038.00	0.00
Transfer to M.E.R.F.	19,500.00	12,500.00	12,500.00	0.00
Transfer to water reserve	20,000.00	0.00	0.00	0.00
Subtotal	<u>579,116.51</u>	<u>584,083.65</u>	<u>766,818.00</u>	<u>(182,734.35)</u>
Other				
Sales and compensating tax	898.16	1,492.52	2,500.00	(1,007.48)
Water clean drinking fee	9,763.85	9,674.67	11,000.00	(1,325.33)
Subtotal	<u>10,662.01</u>	<u>11,167.19</u>	<u>13,500.00</u>	<u>(2,332.81)</u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2w

BUSINESS FUNDS
WATER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		<u>Variance Over (Under)</u>
		<u>2020 Actual</u>	<u>Actual</u> <u>Budget</u>	
Expenditures - continued				
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>125,000.00</u>	<u>125,000.00</u> <u>125,000.00</u>	<u>0.00</u>
Total expenditures and transfers subject to budget		<u>1,141,268.38</u>	<u>1,054,782.06</u> \$ <u>1,269,161.00</u>	\$ <u>(214,378.94)</u>
Receipts over (under) expenditures		69,223.94	175,994.18	
Unencumbered cash, January 1		<u>294,815.52</u>	<u>364,039.46</u>	
Unencumbered cash, December 31	\$	<u><u>364,039.46</u></u>	\$ <u><u>540,033.64</u></u>	

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2x

BUSINESS FUNDS
SEWER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		Variance Over (Under)
	2020 Actual	Actual	Budget	
Cash receipts				
Charges for services				
Sewer service charges	\$ 483,168.88	\$ 476,968.15	\$ 475,000.00	\$ 1,968.15
Installation charges	500.00	2,250.00	250.00	2,000.00
Subtotal	<u>483,668.88</u>	<u>479,218.15</u>	<u>475,250.00</u>	<u>3,968.15</u>
Use of money and property				
Interest on investments	513.91	142.17	1,000.00	(857.83)
Total cash receipts	<u>484,182.79</u>	<u>479,360.32</u>	<u>\$ 476,250.00</u>	<u>\$ 3,110.32</u>
Expenditures				
Sewage treatment				
Personal services	66,496.62	69,474.08	\$ 76,094.00	\$ (6,619.92)
Contractual services	16,368.24	16,848.54	21,300.00	(4,451.46)
Commodities	13,311.96	19,917.45	31,200.00	(11,282.55)
Transfer to M.E.R.F.	7,500.00	11,000.00	11,000.00	0.00
Transfer to sewer reserve	32,000.00	30,920.00	30,920.00	0.00
Subtotal	<u>135,676.82</u>	<u>148,160.07</u>	<u>170,514.00</u>	<u>(22,353.93)</u>
Collection System Maintenance				
Personal services	71,068.58	78,427.50	82,943.00	(4,515.50)
Contractual services	3,186.13	8,659.02	10,500.00	(1,840.98)
Commodities	16,907.26	23,088.81	28,300.00	(5,211.19)
Capital Outlay	30,428.10	60,985.45	63,620.00	(2,634.55)
Transfer to C.I.R.F.	10,000.00	10,000.00	10,000.00	0.00
Transfer to M.E.R.F.	5,000.00	0.00	0.00	0.00
Transfer to sewer reserve	30,000.00	20,000.00	20,000.00	0.00
Subtotal	<u>166,590.07</u>	<u>201,160.78</u>	<u>215,363.00</u>	<u>(14,202.22)</u>
Expenditures				
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>
Total expenditures and transfers subject to budget	<u>452,266.89</u>	<u>499,320.85</u>	<u>\$ 535,877.00</u>	<u>\$ (36,556.15)</u>
Receipts over (under) expenditures	31,915.90	(19,960.53)		
Unencumbered cash, January 1	<u>110,212.21</u>	<u>142,128.11</u>		
Unencumbered cash, December 31	\$ <u>142,128.11</u>	\$ <u>122,167.58</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2y

BUSINESS FUNDS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		<u>Variance Over (Under)</u>
	<u>2020 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash receipts				
Charges for services				
Collections	\$ 505,882.86	\$ 508,342.64	\$ 500,000.00	\$ 8,342.64
Use of money and property				
Interest on investments	<u>459.95</u>	<u>104.40</u>	<u>600.00</u>	<u>(495.60)</u>
Total cash receipts	<u>506,342.81</u>	<u>508,447.04</u>	<u>\$ 500,600.00</u>	<u>\$ 7,847.04</u>
Expenditures				
Contractual services	463,950.00	464,469.00	\$ 520,300.00	\$ (55,831.00)
Operating transfers	<u>52,000.00</u>	<u>45,637.00</u>	<u>45,637.00</u>	<u>0.00</u>
Total expenditures	<u>515,950.00</u>	<u>510,106.00</u>	<u>\$ 565,937.00</u>	<u>\$ (55,831.00)</u>
Receipts over (under) expenditures	(9,607.19)	(1,658.96)		
Unencumbered cash, January 1	<u>101,913.13</u>	<u>92,305.94</u>		
Unencumbered cash, December 31	\$ <u>92,305.94</u>	\$ <u>90,646.98</u>		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2z

BUSINESS FUNDS
ELECTRIC RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Cash receipts		
Use of money and property		
Interest on investment	\$ 3,944.15	\$ 623.82
Other	0.00	103,176.63
Operating transfers	<u>116,000.00</u>	<u>100,417.00</u>
Total cash receipts	<u>119,944.15</u>	<u>204,217.45</u>
Expenditures		
New equipment	469.62	2,000.00
Other contract	0.00	221,993.37
Operating transfers	<u>213,100.00</u>	<u>137,720.00</u>
Total expenditures	<u>213,569.62</u>	<u>361,713.37</u>
Receipts over (under) expenditures	(93,625.47)	(157,495.92)
Unencumbered cash, January 1	<u>699,191.10</u>	<u>605,565.63</u>
Unencumbered cash, December 31	\$ <u><u>605,565.63</u></u>	\$ <u><u>448,069.71</u></u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2aa

BUSINESS FUNDS
WATER RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Cash receipts		
Use of money and property		
Interest on investment	\$ 1,235.02	\$ 253.15
Operating transfer	<u>40,000.00</u>	<u>0.00</u>
Total cash receipts	<u>41,235.02</u>	<u>253.15</u>
Expenditures		
Other	169.88	1,090.00
Operating transfers	<u>53,693.00</u>	<u>0.00</u>
Total expenditures	<u>53,862.88</u>	<u>1,090.00</u>
Receipts over (under) expenditures	(12,627.86)	(836.85)
Unencumbered cash, January 1	<u>243,169.93</u>	<u>230,542.07</u>
Unencumbered cash, December 31	\$ <u><u>230,542.07</u></u>	\$ <u><u>229,705.22</u></u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2bb

BUSINESS FUNDS
SEWER RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Cash receipts		
Use of money and property		
Interest on investment	\$ 852.14	\$ 213.76
Operating transfers	<u>62,000.00</u>	<u>50,920.00</u>
Total cash receipts	<u>62,852.14</u>	<u>51,133.76</u>
Expenditures		
Operating transfers	<u>53,693.00</u>	<u>25,000.00</u>
Total expenditures	<u>53,693.00</u>	<u>25,000.00</u>
Receipts over (under) expenditures	9,159.14	26,133.76
Unencumbered cash, January 1	<u>188,330.50</u>	<u>197,489.64</u>
Unencumbered cash, December 31	\$ <u>197,489.64</u>	\$ <u>223,623.40</u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2cc

TRUST FUNDS
MUSEUM ENDOWMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
Cash receipts		
Use of money and property		
Interest	\$ 517.99	\$ 108.53
Donations	<u>5,857.13</u>	<u>11,791.96</u>
Total cash receipts	<u>6,375.12</u>	<u>11,900.49</u>
Expenditures		
Library Board	12,803.00	20,279.24
Total expenditures	<u>12,803.00</u>	<u>20,279.24</u>
Receipts over (under) expenditures	(6,427.88)	(8,378.75)
Unencumbered cash, January 1	<u>112,753.07</u>	<u>106,325.19</u>
Unencumbered cash, December 31	\$ <u><u>106,325.19</u></u>	\$ <u><u>97,946.44</u></u>

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2dd

TRUST FUNDS
LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		Variance Over (Under)
	<u>2020 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash receipts				
Use of money and property				
Interest on investment	\$ 101.12	\$ 22.39	\$ 80.00	\$ (57.61)
Other				
Impound Proceeds	0.00	0.00	1,000.00	(1,000.00)
Forfeitures	0.00	3,625.00	1,250.00	2,375.00
Total cash receipts	<u>101.12</u>	<u>3,647.39</u>	<u>\$ 2,330.00</u>	<u>\$ 1,317.39</u>
Expenditures				
Contractual	0.00	0.00	\$ 1,000.00	\$ (1,000.00)
Capital Outlay	0.00	749.00	6,000.00	(5,251.00)
Special Training	0.00	771.12	125.00	646.12
Total expenditures	<u>0.00</u>	<u>1,520.12</u>	<u>\$ 7,125.00</u>	<u>\$ (5,604.88)</u>
Receipts over (under) expenditures	101.12	2,127.27		
Unencumbered cash, January 1	<u>13,230.07</u>	<u>13,331.19</u>		
Unencumbered cash, December 31	\$ <u>13,331.19</u>	\$ <u>15,458.46</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, 2021

<u>Fund</u>	<u>Cash Balance Beginning of year</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Cash Balance End of year</u>
Sales Tax Fund	\$ 4,229.25	\$ 251,098.73	\$ 253,312.82	\$ 2,015.16
Customer Deposits - electric	141,022.20	27,922.60	25,887.33	143,057.47
Customer Deposits - water	86,491.00	19,950.00	20,400.00	86,041.00
State Water Tax Fund	4,881.61	10,649.39	10,014.85	5,516.15
Municipal Court	2,028.14	51,850.35	52,901.49	977.00
Alcohol Fund	1,100.36	2.00	2.00	1,100.36
Drug Fund	<u>1,183.69</u>	<u>80.00</u>	<u>900.00</u>	<u>363.69</u>
	\$ <u>240,936.25</u>	\$ <u>361,553.07</u>	\$ <u>363,418.49</u>	\$ <u>239,070.83</u>

See Independent Auditor's Report.



AGENDA ITEM
CITY COMMISSION COMMUNICATION FORM

FROM: Shannon Shippy, City Administrative Assistant

DATE: 7/05/2022

ITEM: Ordinance 1752 – City Park Hours & Violation of Park Hours

NEXT STEP: Review proposed ordinances

☒ ORDINANCE
☐ MOTION
☐ INFORMATION

I. REQUEST OR ISSUE:

Ordinance 1752- an ordinance regulating park hours and adding section 13-511 city park hours and section 13-512 violation of park hours to chapter 13 article v of the public property code of the city of Goodland, Kansas.

II. RECOMMENDED ACTION / NEXT STEP:

Recommendation: Staff is recommending the Commission approve these Ordinances

III. FISCAL IMPACTS:

No impact

IV. BACKGROUND INFORMATION:

The City of Goodland established Chapter 13 Article V - Sec. 13-509 City Parks – which currently does not state park hours or penalty for violating park hours. The issue was discussed at the 6/20/2022 Commission meeting and it was recommended by the Chief of Police, Parks Department Director and other City Personal Workers to add and establish these new Sections 13-511 City Park Hours & Section 13-512 Violation of Park Hours to the City Code for the City of Goodland, KS. This would allow officers to contact any individual that is in the park when it is closed and issue a ticket if necessary.

V. LEGAL ISSUES:

City Attorney Jake Kling has reviewed the documents and approves of them.

VI. CONFLICTS OR ENVIRONMENTAL ISSUES:

None.

VII. SUMMARY AND ALTERNATIVES:

Commission may take one of the following actions:

1. Motion to Approve the ordinance.
2. Motion to Deny the ordinance.
3. Give staff direction to further revise ordinance before placing it on the agenda for approval at a future commission meeting.

ORDINANCE NO. 1752

AN ORDINANCE REGULATING PARK HOURS AND ADDING SECTION 13-511 CITY PARK HOURS and SECTION 13-512 VIOLATION OF PARK HOURS TO CHAPTER 13 ARTICLE V OF THE PUBLIC PROPERTY CODE OF THE CITY OF GOODLAND, KANSAS.

WHEREAS, the City of Goodland established Chapter 13 Article V - Sec. 13-509 City Parks – which currently does not state park hours or penalty for violating park hours and is hereby amended to add and establish new Sections 13-511 City Park Hours & Section 13-512 Violation of Park Hours.

WHEREAS, the Governing Body finds it is in the best interest of the City to amend Chapter 13 Public Property Code of the City of Goodland to add Sections 13-511 and 13-512.

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

SECTION 1. Chapter 13 Article V is hereby amended to add Section 13-511 and Section 13-512 to read as follows:

Sec. 13-511- City Park Hours

All city parks located within the city shall be open to the general public for use between the hours of 5 a.m. and 11 p.m. All city parks shall be closed to the public between the hours of 11 p.m. and 5 a.m., however city personnel may enter city parks at any time during the course of their normal work duties and for emergency purposes of rendering governmental or utility services or repair. The governing body may grant exceptions to the park closing hours for special events.

Sec. 13-512- Violation of Park Hours

Penalty- Any person in a city park during the times the park is closed shall have committed the act of a criminal trespass as defined by the Uniform Public Offense Code adopted by the city, unless the person is present in the park attending an approved after-hours event, which approval has been secured in writing from the public lands department pursuant to the appropriate ordinances.

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

PASSED AND ADOPTED this 5th day of July, 2022, by the Governing Body of the City of Goodland, Kansas.

Aaron Thompson, Mayor

ATTEST:

Mary P. Volk, City Clerk



AGENDA ITEM
CITY COMMISSION COMMUNICATION FORM

FROM: Shannon Shippy, City Administrative Assistant
 Kent Brown, City Manager

DATE: 7/05/2022

ITEM: Ordinance 1753 – Solid Waste Contract Fuel Adjustments

NEXT STEP: Review proposed ordinances

☒ ORDINANCE
☐ MOTION
☐ INFORMATION

I. REQUEST OR ISSUE:

Ordinance 1753- AN ORDINANCE ADJUSTING SOLID WASTE FEES PAID BY RESIDENTAL AND COMMERCIAL CUSTOMERS AND AMENDING SECTION 7-113 OF THE CODE OF THE CITY OF GOODLAND, KANSAS.

II. RECOMMENDED ACTION / NEXT STEP:

Recommendation: Staff is recommending the Commission approve this Ordinance.

III. FISCAL IMPACTS:

No impact until billing for January 2023. Revenue received will be used to offset the expenditure required by the solid waste contract.

IV. BACKGROUND INFORMATION:

The issue was discussed at the 6/20/2022 Commission meeting. Staff reported that the current solid waste contract includes the following section –

Section 8 Fuel Adjustment to Charges for Service.

. . . the City and Contractor agree to the contract base price for diesel fuel as \$3.50 per gallon. For every \$0.50 increase in the six month average cost of diesel fuel, both the residential and commercial service rates will be increased by \$0.25. Following an increase in the residential and commercial service rates, if the six month average price of diesel fuel decreased below the \$0.50 increase then the service rates for both residential and commercial properties will return to the contracted price. . . . This shall be calculated semi-annually on January 1st and July 1st of each year, based on the six months prior to the January 1st and July 1st.

Staff also reported that the current city code does not include any provisions for fuel adjustment to charges for service within the section on Solid Waste.

DIVISION 2. - FEES

Sec. 7-112. - Solid waste and related collection fees.

In accordance with the definitions and provisions in Chapter 7, Article I, Division 1 of the City of Goodland, Kansas, the following fees are hereby established for the collection of waste materials.

Sec. 7-113. - Residential refuse collection service fees.

(a) All residential refuse customers within the City of Goodland shall be charged a base rate for the collection of refuse in the amount of \$16.50 per month. The base rate includes one collection of refuse each week. (b) All rural residential refuse customers shall be charged a base rate for the collection of refuse in the amount of \$19.00 per month. The base rate includes one collection of refuse and the tipping fee for such collection, each week.

Sec. 7-114. - Commercial refuse collection service fees.

(a) All commercial refuse customers within the City of Goodland shall be charged a base rate for the collection of refuse in the amount of \$27.00 per month. The base rate includes one collection of refuse each week. (b) Additional containers. Any commercial customer may request additional containers for refuse. Each additional container shall be charged and billed by the contractor at the rate of \$25.00 per month. This rate for the additional containers includes one collection of refuse each week. (c) All Class B Commercial refuse customers shall be charged an annual fee of \$25.00.

After discussion, Commission recommended that staff draft an ordinance and recommended that the implementation be delayed until January 2023.

V. LEGAL ISSUES:

City Attorney Jake Kling has reviewed the documents and approves of them.

VI. CONFLICTS OR ENVIRONMENTAL ISSUES:

None.

VII. SUMMARY AND ALTERNATIVES:

Commission may take one of the following actions:

1. Motion to Approve the ordinance.
2. Motion to Deny the ordinance.
3. Give staff direction to further revise ordinance before placing it on the agenda for approval at a future commission meeting.

ORDINANCE 1753

AN ORDINANCE ADJUSTING SOLID WASTE FEES PAID BY REISDENTAL AND COMMERCIAL CUSTOMERS AND AMENDING SECTION 7-113 OF THE CODE OF THE CITY OF GOODLAND, KANSAS.

WHEREAS, the City of Goodland established Section 7-113 of the Code of the City of Goodland, Kansas to read as

Sec. 7-113. - Residential refuse collection service fees.

(a.) All residential refuse customers within the City of Goodland shall be charged a base rate for the collection of refuse in the amount of \$16.50 per month. The base rate includes one collection of refuse each week.

(b.) All rural residential refuse customers shall be charged a base rate for the collection of refuse in the amount of \$19.00 per month. The base rate includes one collection of refuse and the tipping fee for such collection, each week.

And would like amend the code to add Section 7-113.1 for cost adjustments.

WHEREAS, the Governing Body finds it is in the best interest of the City to amend Section 7-113 of the Code of the City of Goodland, Kansas.

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

SECTION 1. Section 7-113.1 of the Code of the City of Goodland, Kansas is hereby amended to read as follows:

Section 7-113.1- Solid Waste Fuel Adjustments

With respect to both residential and commercial service provided by Contractor, the City and Contractor agree to adjust the rates semi-annually based on the price of diesel fuel. City and Contractor agree to the contract base price for diesel fuel as \$3.50 per gallon. For every \$0.50 increase in the six-month average cost of diesel fuel, both the residential and commercial service rates will be increased by \$0.25. Following an increase in the residential and commercial service rates, if the six-month average price of diesel fuel decreased below the \$0.50 increase then the service rates for both residential and commercial properties will return to the contracted price. The cost for fuel will be calculated based on the total average six-month pump price at the Frontier Ag Station in Sherman County. This shall be calculated semi-annually on January 1st and July 1st of each year, based on the six months prior to the January 1st and July 1st. No further adjustments shall be made in such number for any such semi-annual contract year.

SECTION 2. This ordinance shall be published in the Goodland Star News and take effect January 1st, 2023.

PASSED and ADOPTED on this day 5th of July 2022.

Aaron Thompson, Mayor

ATTEST:

Mary P. Volk, City Clerk



AGENDA ITEM #

CITY COMMISSION COMMUNICATION FORM

FROM: Mary Volk, City Clerk

DATE: June 29, 2022

ITEM: Goodland Street Improvements 2021 Change Order No. 1

NEXT STEP: Commission Motion

☐ ORDINANCE
☒ MOTION
☐ INFORMATION

I. REQUEST OR ISSUE:

Original contract price for Sporer Land Development on the Goodland Street Improvement Projects was \$814,946.00. This change order is to increase the contract \$12,780.90, for a total contract amount of \$827,726.90. The increase is due to a 3 foot stretch of concrete up against Scoular's concrete that was not good enough for us to match curb on project and to adjust final constructed quantities. City share of this increase is 15% as State pays 85% because we are below maximum reimbursement amount.

II. RECOMMENDED ACTION / NEXT STEP:

Motion to approve the change order increasing contract amount to Sporer Land Development in the amount of \$12,780.90, for total contract amount of \$827,726.90.

III. FISCAL IMPACTS:

Increase in City cost on project is \$1,917.14 or 15% of change order increase amount.

IV. BACKGROUND INFORMATION:

DOCUMENT 00 63 63

CHANGE ORDERCHANGE ORDER NO. 1 - FINALDate June 27, 2022Project: CITY OF GOODLAND, KANSAS, Kansas: **GOODLAND STREET IMPROVEMENTS 2021**Effective Date of **Agreement** June 7, 2021Contractor Sporer Land Development, Inc**Owner** hereby orders and authorizes the following changes in the Work:

Adjust all quantities to final as-constructed quantities (see attachment). Extension of Contract Completion Date due to weather delays.

CHANGE IN CONTRACT PRICE:Original Contract Price (as of Effective Date of **Agreement**): \$ 814,946.00Old Contract Price (as adjusted by previous **Change Orders**): \$ 814,946.00NET (increase) (~~decrease~~) due to this **Change Order**: \$ 12,780.90New Contract Price (as adjusted by this **Change Order**): \$ 827,726.90**CHANGE IN CONTRACT TIME:**Original completion date (as given in **Notice to Proceed**): June 1, 2022Old completion date (as adjusted by previous **Change Orders**) : June 1, 2022NET (increase) (~~decrease~~) due to this **Change Order** : 26 daysNew completion date (as adjusted by this **Change Order**) : June 27, 2022ORDERED BY: **CITY OF GOODLAND, KANSAS**

Owner

By: _____

ACCEPTED BY: _____

Contractor

By: _____

(typed/printed)

(typed/printed)

(title)

(title)

Attest : _____

REVIEWED BY:

(title)

EVANS, BIERLY, HUTCHISON & ASSOCIATES, P.A.

END OF DOCUMENT

Goodland Street Improvements 2021

Change Order 1 - FINAL

			Contract			Constructed		Difference	
Item	Description	Unit	Unit Price	Quantity	Price	Quantity	Price	Quantity	Price
17th Street									
1	Mobilization	LS	\$ 59,000.00	1	\$ 59,000.00	1	\$ 59,000.00	0	\$ -
2	Unclassified Excavation	CY	\$ 4.90	2,840	\$ 13,916.00	2907	\$ 14,244.30	67	\$ 328.30
3	Aggregate Base	SY	\$ 10.75	5,610	\$ 60,307.50	5684	\$ 61,103.00	74	\$ 795.50
4	Geosynthetic Reinforcement	SY	\$ 2.15	5,610	\$ 12,061.50	5684	\$ 12,220.60	74	\$ 159.10
5	Concrete Pavement (8" Uniform)(AE)(NRDJ)	SY	\$ 78.00	5,075	\$ 395,850.00	5091	\$ 397,098.00	16	\$ 1,248.00
6	Concrete Pavement (8" Uniform)(AE)(Plain)	SY	\$ 70.00	110	\$ 7,700.00	265	\$ 18,550.00	155	\$ 10,850.00
9	Curb & Gutter, Combined (AE)	LF	\$ 34.00	1,180	\$ 40,120.00	1180	\$ 40,120.00	0	\$ -
10	Adjust Water Valve	EA	\$ 300.00	10	\$ 3,000.00	8	\$ 2,400.00	-2	\$ (600.00)
11	Adjust Manhole	EA	\$ 750.00	1	\$ 750.00	1	\$ 750.00	0	\$ -
12	Erosion Control	LS	\$ 300.00	1	\$ 300.00	1	\$ 300.00	0	\$ -
13	Traffic Control	LS	\$ 11,500.00	1	\$ 11,500.00	1	\$ 11,500.00	0	\$ -
					\$ 604,505.00		\$ 617,285.90		\$ 12,780.90

2nd Street									
1	Mobilization	LS	\$ 22,500.00	1	\$ 22,500.00	1	\$ 22,500.00	0	\$ -
2	Unclassified Excavation	CY	\$ 4.90	1,040	\$ 5,096.00	1040	\$ 5,096.00	0	\$ -
3	Aggregate Base	SY	\$ 10.75	1,950	\$ 20,962.50	1950	\$ 20,962.50	0	\$ -
4	Geosynthetic Reinforcement	SY	\$ 2.15	1,950	\$ 4,192.50	1950	\$ 4,192.50	0	\$ -
5	Concrete Pavement (8" Uniform)(AE)(NRDJ)	SY	\$ 78.00	1,560	\$ 121,680.00	1560	\$ 121,680.00	0	\$ -
7	Concrete Pavement (8" Uniform)(AE)	SY	\$ 78.00	65	\$ 5,070.00	65	\$ 5,070.00	0	\$ -
8	Concrete Pavement (6" Uniform)(AE)(Plain)	SY	\$ 68.00	20	\$ 1,360.00	20	\$ 1,360.00	0	\$ -
9	Curb & Gutter, Combined (AE)	LF	\$ 34.00	820	\$ 27,880.00	820	\$ 27,880.00	0	\$ -
12	Erosion Control	LS	\$ 200.00	1	\$ 200.00	1	\$ 200.00	0	\$ -
13	Traffic Control	LS	\$ 1,500.00	1	\$ 1,500.00	1	\$ 1,500.00	0	\$ -
					\$ 210,441.00		\$ 210,441.00		\$ -

Project Totals	\$ 814,946.00		\$ 827,726.90		\$ 12,780.90
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AGENDA ITEM #

CITY COMMISSION COMMUNICATION FORM

FROM: Mary Volk, City Clerk

DATE: July 1, 2022

ITEM: Cereal Malt Beverage License

NEXT STEP: Commission Motion

☐ ORDINANCE
☒ MOTION
☐ INFORMATION

I. REQUEST OR ISSUE:

Terry and Roberta Webb opened Mom's Kitchen at 910 W Hwy 24 last week. They have applied for a cereal malt beverage license for consumption on the premises. Brian James has done the fire inspection and Jeff Dinkel has completed the code inspection of the premises, both have been approved. At the current time, the background check is in process for the application. This is a first time application so the applicants have been contacted to attend the commission meeting to answer any questions the commission may have for them.

II. RECOMMENDED ACTION / NEXT STEP:

Staff recommends the commission approve the application pending approval of the background check from the police department. There is a possibility the information may be back prior to the meeting.

III. FISCAL IMPACTS:

The City receives the license fee of \$150 from the applicant, in addition to the State fee of \$25. The City will remit the fee to the State after application is approved.

IV. BACKGROUND INFORMATION:

City code requires first time applicants to appear before the commission meeting for any questions the commission may have on the business application for cereal malt beverages. All licenses are effective from January 1 through December 31, or at the date of approval through December 31. All

applicants are required to complete a new application annually for approval by the commission prior to January 1 or the date of application if completed during the year.



City of Goodland

204 W 11th

P.O. Box 59

Goodland, Kansas 67735

Phone: 785-890-4500

Fax: 785-890-4532

www.goodlandks.us

This is certification that Mom's Kitchen at 910 US HWY 24.
In Goodland, Kansas was inspected on 6-29-22 and is in compliance with
Building and fire codes, and ordinances in the City of Goodland.



Fire Chief



Chief Building Official



AGENDA ITEM #
CITY COMMISSION COMMUNICATION FORM

FROM: **Kent Brown, City Manager**
 Shannon Shippy, City Administrative Assistant

DATE: **7/05/2022**

ITEM: **Ordinance 1755 – 24/7 IRB**

NEXT STEP: Approve/disapprove proposed ordinance

☒ ORDINANCE
☐ MOTION
☐ INFORMATION

I. REQUEST OR ISSUE:

Ordinance 1755 authorizes the issuance of \$6,224,921.22 taxable industrial revenue bonds Series 2022 for the 24/7 Travel Store Project. Previous ordinances had set up the Community Improvement District and the mechanism to repay the bonds.

II. RECOMMENDED ACTION / NEXT STEP:

Recommendation: Staff is recommending the Commission approve this Ordinance.

III. FISCAL IMPACTS:

No direct impact to the City's budget as the city acts as a conduit for the IRB's.

IV. BACKGROUND INFORMATION:

At the October 21, 2019 City Commission meeting, the City Commission passed Resolutions 1554 which set the date of hearing to create the Community Improvement District (CID) for this project. The petition for the creation of the CID was presented at that meeting as well. The City Commission also passed Resolution 1555 determining the Advisability of Issuing Industrial Revenue Bonds for the 24/7 Travel Store.

At the November 18, 2019 City Commission meeting, the City Commission held a hearing on the 24/7 Travel Store Community Improvement District (CID). No public comment was received. Later in that meeting, the City Commission approved Ordinance 1729 regarding the 24/7 Travel Store CID. Kevin Cowan, bond attorney from Gilmore Bell stated at the meeting that the CID process is petition and property owner driven. This project is petitioned by owner of 24/7 store. Kansas Statute states if CID involves a sales tax that a public hearing is required, even if petition includes 100% of property owners. Publication for public hearing was as required, giving a map of the district. This project includes 8,100 square feet building including the restaurant and travel store. Estimated costs for project are \$4,900,000. As requested, the CID implements a 2% sales

tax. Definition of eligible project costs for a sales tax is very broad. On this project, all costs are eligible for sales tax over twenty-two years.

The Ordinance presented for City Commission consideration authorizes the Issuer to issue its Taxable Industrial Revenue Bonds, Series 2022 (24/7/ Travel Store Project) in the aggregate principal amount of \$6,224,921.22 (the "Series 2022 Bonds"), for the purpose of paying the costs of the acquisition, construction and equipping of a travel store facility (the "Project"), as more fully described in the Bond Agreement, the Site Lease and the Project Lease authorized by the Ordinance. The Project will be leased by the Issuer to Triplett, Inc., a Kansas corporation.

V. LEGAL ISSUES:

Bond Attorney Kevin Cowan has prepared the documents and staff is confirming that he will be available to answer questions.

VI. CONFLICTS OR ENVIRONMENTAL ISSUES:

None.

VII. SUMMARY AND ALTERNATIVES:

Commission may take one of the following actions:

1. Motion to Approve the ordinance.
2. Motion to Disapprove the ordinance.
3. Give staff direction if there are additional questions on the proposed ordinance.

ORDINANCE NO. 1755

**OF THE
CITY OF GOODLAND, KANSAS**

**AUTHORIZING THE ISSUANCE OF
\$6,224,921.22
TAXABLE INDUSTRIAL REVENUE BONDS
SERIES 2022
(24/7 TRAVEL STORE PROJECT)**

(Published in *The Goodland Star-News*, July ___, 2022)

ORDINANCE NO. 1755

AN ORDINANCE AUTHORIZING THE CITY OF GOODLAND, KANSAS TO ISSUE ITS TAXABLE INDUSTRIAL REVENUE BONDS, SERIES 2022 (24/7 TRAVEL STORE PROJECT) FOR THE PURPOSE OF FINANCING THE ACQUISITION, CONSTRUCTION AND EQUIPPING OF A TRAVEL STORE FACILITY; AND AUTHORIZING OTHER RELATED DOCUMENTS AND ACTIONS.

THE GOVERNING BODY OF THE CITY OF GOODLAND, KANSAS HAS FOUND AND DETERMINED:

A. The City of Goodland, Kansas (the "Issuer") is authorized by K.S.A. 12-1740 *et seq.*, as amended (the "Act"), to acquire, construct, improve and equip facilities (as defined in the Act) for commercial, industrial and manufacturing purposes, to enter into leases and lease-purchase agreements with any person, firm or corporation for the facilities, and to issue revenue bonds for the purpose of paying the costs of the facilities.

B. The Issuer's governing body has determined in Resolution No. 1555 that it is desirable in order to promote, stimulate and develop the general economic welfare and prosperity of the Issuer and the State of Kansas that the Issuer issue its industrial revenue bonds in an amount not to exceed \$4,955,000 for the purpose of paying the costs of the acquisition, construction and equipping of a travel store facility (the "Project").

C. The Issuer hereby finds that the costs of the Project have increased, and that it is necessary and advisable for the Issuer issue its Taxable Industrial Revenue Bonds, Series 2022 (24/7 Travel Store Project) (the "Series 2022 Bonds"), in the principal amount of 6,224,921.22, for the purpose of paying the costs of the Project, as more fully described in the Bond Agreement and in the Lease authorized in this Ordinance, for lease to Triplett, Inc., a Kansas corporation (the "Tenant").

D. The Issuer's governing body finds that it is necessary and desirable in connection with the issuance of the Series 2022 Bonds to execute and deliver the following documents (collectively, the "Bond Documents"):

(i) a Bond Agreement (the "Bond Agreement") among the Issuer, the Tenant and Security Bank of Kansas City, Kansas City, Kansas, as Trustee (the "Bank") prescribing the terms and conditions of issuing and securing the Series 2022 Bonds;

(ii) a Site Lease (the "Site Lease") with the Tenant under which the Tenant will lease an interest in the Real Property to the Issuer; and

(iii) a Project Lease (the "Project Lease") with the Tenant, under which the Issuer will acquire, construct and equip the Project and lease it to the Tenant in consideration of Basic Rent and other payment.

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

Section 1. **Definition of Terms.** All terms and phrases not otherwise defined in this Ordinance will have the meanings set forth in the Bond Agreement and the Project Lease.

Section 2. **Authority to Cause the Project to Be Purchased and Constructed.** The Issuer is authorized to lease the Real Property and cause the Project to be acquired, constructed and equipped in the manner described in the Bond Agreement, the Site Lease and the Project Lease.

Section 3. **Authorization of and Security for the Bonds.** The Issuer is authorized and directed to issue the Series 2022 Bonds, to be designated "City of Goodland, Kansas Taxable Industrial Revenue Bonds, Series 2022 (24/7 Travel Store Project)" in the aggregate principal amount of \$6,224,921.22, for the purpose of providing funds to pay the costs of the acquisition, construction and equipping of the Project. The Series 2022 Bonds will be dated and bear interest, will mature and be payable at the times, will be in the forms, will be subject to redemption and payment prior to maturity, and will be issued according to the provisions, covenants and agreements in the Bond Agreement. The Series 2022 Bonds will be special limited obligations of the Issuer payable solely from the revenues derived from the Project Lease. The Series 2022 Bonds will not be general obligations of the Issuer, nor constitute a pledge of the faith and credit of the Issuer, and will not be payable in any manner by taxation.

Section 4. **Authorization of Bond Agreement.** The Issuer is authorized to enter into the Bond Agreement with the Bank and the Tenant in the form approved in this Ordinance. The Issuer will issue and sell the Bonds and provide for payment of the Bonds and interest thereon from the revenues derived by the Issuer under the Project Lease and other moneys as described in the Bond Agreement, all on the terms and conditions in the Bond Agreement.

Section 5. **Lease of the Project.** The Issuer will lease an interest in the Real Property and acquire, construct and equip the Project and lease it to the Tenant according to the provisions of the Site Lease and Project Lease in the form approved in this Ordinance.

Section 6. **Execution of Bonds and Bond Documents.** The Mayor of the Issuer is authorized and directed to execute the Series 2022 Bonds and deliver them to the Bank for authentication on behalf of the Issuer in the manner provided by the Act and in the Bond Agreement. The Mayor, or member of the Issuer's governing body authorized by law to exercise the powers and duties of the Mayor in the Mayor's absence, is further authorized and directed to execute and deliver the Bond Documents on behalf of the Issuer in substantially the forms presented for review prior to passage of this Ordinance, with the corrections or amendments as the Mayor or other person lawfully acting in the absence of the Mayor may approve, which approval shall be evidenced by his or her signature. The authorized signatory may sign and deliver all other documents, certificates or instruments as may be necessary or desirable to carry out the purposes and intent of this Ordinance and the Bond Documents. The City Clerk or the Deputy City Clerk of the Issuer is hereby authorized and directed to attest the execution of the Series 2022 Bonds, the Bond Documents and the other documents, certificates and instruments as may be necessary or desirable to carry out the intent of this Ordinance under the Issuer's corporate seal.

Section 7. **Pledge of the Project and Net Lease Rentals.** The Issuer hereby pledges the Project and the net rentals generated under the Project Lease to the payment of the Series 2022 Bonds in accordance with K.S.A. 12-1744. The lien created by the pledge will be discharged when all of the Series 2022 Bonds are paid or deemed to have been paid in accordance with the terms of the Bond Agreement.

Section 8. **Authority To Correct Errors and Omissions.** The Mayor or member of the Issuer's governing body authorized to exercise the powers and duties of the Mayor in the Mayor's absence, the City Clerk and any Deputy City Clerk are hereby authorized and directed to make any alterations, changes or additions in the instruments herein approved, authorized and confirmed which may be necessary to correct

errors or omissions therein or to conform the same to the other provisions of the instruments or to the provisions of this Ordinance.

Section 9. **Further Authority.** The officials, officers, agents and employees of the Issuer are authorized and directed to take whatever action and execute whatever other documents or certificates as may be necessary or desirable to carry out the provisions of this Ordinance and to carry out and perform the duties of the Issuer with respect to the Series 2022 Bonds and the Bond Documents.

Section 10. **Effective Date.** This Ordinance shall take effect after its passage by the governing body of the Issuer, signature by the Mayor and publication once in the Issuer's official newspaper.

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PASSED by the governing body of the Issuer on July 5, 2022 and **APPROVED AND SIGNED** by the Mayor.

(SEAL)

Aaron Thompson, Mayor

ATTEST:

Mary Volk, City Clerk

[BALANCE OF THIS PAGE INTENTIONALLY LEFT BLANK]

CERTIFICATE

I hereby certify that the attached copy is a true and correct copy of Ordinance No. ____ of the City of Goodland, Kansas duly passed by the governing body, signed by the Mayor and published in the official City newspaper on the respective dates stated in this Ordinance, and that the signed original of the Ordinance is on file in my office.

[SEAL]

Mary Volk, City Clerk

**EXCERPT OF MINUTES OF A MEETING
OF THE GOVERNING BODY OF
THE CITY OF GOODLAND, KANSAS
HELD ON JULY 5, 2022**

The governing body of the City of Goodland, Kansas met in regular session at the usual meeting place in the City, at 5:00 p.m., the following members being present and participating, to-wit:

Absent:

The Mayor declared that a quorum was present and called the meeting to order.

* * * * *

(Other Proceedings)

Thereupon, there was presented an Ordinance entitled:

**AN ORDINANCE AUTHORIZING THE CITY OF GOODLAND, KANSAS TO
ISSUE ITS TAXABLE INDUSTRIAL REVENUE BONDS, SERIES 2022 (24/7
TRAVEL STORE PROJECT) FOR THE PURPOSE OF FINANCING THE
ACQUISITION, CONSTRUCTION AND EQUIPPING OF A TRAVEL STORE
FACILITY; AND AUTHORIZING OTHER RELATED DOCUMENTS AND
ACTIONS.**

Thereupon, Commissioner _____ moved that the Ordinance be passed. The motion was seconded by Commissioner _____. The Ordinance was duly read and considered, and upon being put, the motion for the passage of the Ordinance was carried by the vote of the governing body, the vote being as follows:

Aye: _____

Nay: _____

Thereupon, the Mayor declared the Ordinance duly passed and the Ordinance was then duly numbered Ordinance No. 1755 and was signed by the Mayor and the signature attested by the City Clerk.

* * * * *

(Other Proceedings)

* * * * *

CERTIFICATE

I certify that the foregoing Excerpt of Minutes is a true and correct excerpt of the proceedings of the governing body of City of Goodland, Kansas held on the date stated therein, and that the official minutes of the proceedings are on file in my office.

[SEAL]

Mary Volk, City Clerk

(Published in *The Goodland Star-News*, July ___, 2022)

SUMMARY OF ORDINANCE NO. 1755

On July 5, 2022, the governing body of the City of Goodland, Kansas passed an ordinance entitled:

AN ORDINANCE AUTHORIZING THE CITY OF GOODLAND, KANSAS TO ISSUE ITS TAXABLE INDUSTRIAL REVENUE BONDS, SERIES 2022 (24/7 TRAVEL STORE PROJECT) FOR THE PURPOSE OF FINANCING THE ACQUISITION, CONSTRUCTION AND EQUIPPING OF A TRAVEL STORE FACILITY; AND AUTHORIZING OTHER RELATED DOCUMENTS AND ACTIONS.

The Ordinance authorizes the Issuer to issue its Taxable Industrial Revenue Bonds, Series 2022 (24/7/ Travel Store Project) in the aggregate principal amount of \$6,224,921.22 (the "Series 2022 Bonds"), for the purpose of paying the costs of the acquisition, construction and equipping of a travel store facility (the "Project"), as more fully described in the Bond Agreement, the Site Lease and the Project Lease authorized by the Ordinance. The Project will be leased by the Issuer to Triplett, Inc., a Kansas corporation.

A complete text of the Ordinance may be obtained or viewed free of charge at the office of the City Clerk, City Hall, 204 W. 11th Street, Goodland, Kansas 67735. A reproduction of the Ordinance is available for not less than 7 days following the publication date of this Summary at www.goodlandks.gov.

This Summary is hereby certified to be legally accurate and sufficient pursuant to the laws of the State of Kansas.

DATED: July ___, 2022.

Jake Kling, City Attorney



AGENDA ITEM

CITY COMMISSION COMMUNICATION FORM

FROM: Shannon Shippy, Administrative Assistant

DATE: July 05, 2022

ITEM: Adopting 2018 Plumbing Code Book

NEXT STEP: Information

☐ ORDINANCE
☐ MOTION
☒ INFORMATION

I. REQUEST OR ISSUE:

The Construction Board would like to adopt the 2018 IPC (International Plumbing Code) Book to replace and update the previously adopted 1994 IPC Book.

II. RECOMMENDED ACTION / NEXT STEP:

Staff direction to prepare the proposed Ordinance 1754

III. FISCAL IMPACTS:

None

IV. BACKGROUND INFORMATION:

At the last Construction Board meeting, Jeff and the board members discussed adopting the 2018 International Plumbing Code Book for the City of Goodland, with a few amendments and omissions made to it as well. The staff is reviewing further the correct format for the proposed ordinance to be presented at the meeting.



City of Goodland Building Department

204 W 11th

P.O. Box 59.

Goodland, Kansas 67735

Phone: 785-890-4550

Fax: 785-890-4532

jeff.dinkel@goodlandks.gov

Statement of Enforcing Officer

To: Governing Body, City of Goodland, Kansas

Re: Statement of Dangerous or Unsafe Structure

Date: 06/27/2022

The following described structure is in a dangerous or unsafe condition/nuisance:

- (a) Description of structure: **Single Story Residential**
- (b) Street Address: **1514 Caldwell Ave.**
- (c) **Legal Description: Lots Four (4) and Five (5), and the North Half (N ½) of Lot Six (6), Block Five (5), CK&N Addition to the City of Goodland, Sherman County, Kansas**
- (d) Owner(s): **Sherida Gensheer & Shane Gensheer, wife and husband**
- (e) Resident Agent: **None**
- (f) Occupant(s): **Unoccupied**
- (g) Lien holder(s) of Record: **None**
- (h) Description of dangerous or unsafe/nuisance conditions. The property is found to be dangerous and unsafe/nuisance because of the following conditions:

General lack of maintenance and is an attractive nuisance to children, vagrants, criminals, insects, and animals – Property brings down the value of the neighborhood – Lack of weather protection on roofs, trim, fascia, and outbuildings - Broken windows – Structure is a blight to the neighborhood and the city.

Jeff Dinkel

Building Official / Code Enforcement Officer

TITLE SEARCH REPORT

Legal Description:

Lots Four (4), Five (5) and the North Half (N ½) of Lot Six (6), Block Five (5), CK&N Addition to the City of Goodland, Sherman County, Kansas

That the last deed filed of record covering the above-described real estate is a:

Darryl E. Edmonston and Cathlene A. Edmonston, husband and wife to Sherida Gensheer and Shane Gensheer, wife and husband, dated December 17, 2013, and filed December 19, 2013, at 11:58 A.M., recorded in Book 178 at Page 298 in the office of the Sherman County Register of Deeds.

That there are no unreleased mortgages of record affecting said real estate, except:

None

That there are no judgments, transcripts of judgments from State of United States Courts, foreign judgments filed under the Uniform Enforcement of Foreign Judgments Act, executions from other Kansas counties, mechanic liens or other liens, attachments, suits pending, lis pendens, or court proceedings or other proceedings, on file or of record in any court of record, affecting the title to said real property, against, by or pertaining to, except

None

That there are no restrictions, covenants, rights of way or easements of record affecting said property, except:

None

That the records in the office of the County Treasurer show the taxes for the year 2017 and prior years have been paid in full and no federal, state, county, local, or special taxes or tax liens are unpaid, except:

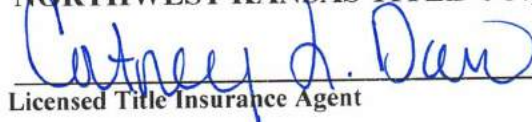
Taxes for the year 2021 (current year) are \$822.40 plus interest and additional charges.

Taxes for the years 2018, 2019, 2020 and 2021 are due and delinquent.

Total taxes due are \$3439.65 plus additional interest and charges accumulating.

Dated at Goodland, Kansas, this 14th day of June 2022 at 8:00 o'clock A.M.

NORTHWEST KANSAS TITLE CO., LLC



Licensed Title Insurance Agent



City of Goodland Building Department

204 W 11th

P.O. Box 59.

Goodland, Kansas 67735

Phone: 785-890-4550

Fax: 785-890-4532

jeff.dinkel@goodlandks.gov

Thursday- June 2nd, 2022

- 785-821-5513

Sherida & Shane Gensheer

1514 Caldwell Ave.

Goodland, KS 67735

Dear Sherida & Shane

Last week I place a green tab on the front door asking for someone in charge of the said property 1514 Caldwell Ave. Goodland, KS 67735. The tag is gone but I have not received a response. The City of Goodland is concerned about the said properties general dilapidation or improper maintenance. The shed in the back is already destroyed and dead tree on the ground in the backyard. I am asking for a response by the end of next week June 10, 2022. If no response is given by June 10, 2022 I will start the demolition process.

Thank you

Jeff Dinkel

Building Official/Code Enforcement Officer

Call Wed.

TITLE SEARCH REPORT

Legal Description:

Lots Four (4) and Five (5), and the North Half (N ½) of Lot Six (6), Block Five (5), CK&N Addition to the City of Goodland, Sherman County, Kansas.

Also known as: 1514 Caldwell Ave. Goodland, KS 67735

That the last deed filed of record covering the above described real estate is a:

A Quit Claim Deed from Darryl E. Edmonston and Cathlene A. Edmonston, husband and wife, to Sherida Gensheer and Shane Gensheer, wife and husband, dated December 17, 2013 and filed December 19, 2013 at 11:58 a.m., recorded in Book 178 at Page 298 in the office of the Sherman County Register of Deeds.

That there are no unreleased mortgages of record affecting said real estate, except:

None

That there are no judgments, transcripts of judgments from State of United States Courts, foreign judgments filed under the Uniform Enforcement of Foreign Judgments Act, executions from other Kansas counties, mechanic liens or other liens, attachments, suits pending, lis pendens, or court proceedings or other proceedings, on file or of record in any court of record, affecting the title to said real property, against, by or pertaining to, except

None

That there are no restrictions, covenants, rights of way or easements of record affecting said property, except:

None

That the records in the office of the County Treasurer show the taxes for the year 2017 and prior years have been paid in full and no federal, state, county, local, or special taxes or tax liens are unpaid, except:

Taxes for the year 2018 and the first half of the year 2019 are due and delinquent

Dated at Goodland, Kansas, this __1st__ day of __April__, 2020 at 8:00 o'clock A.M.

NORTHWEST KANSAS TITLE CO., LLC



Licensed Title Insurance Agent



06/23/2022
14:03



1514

06/23/2022
14:04



06/23/2022
14:05



06/23/2022
14:05



06/23/2022
14:07



06/23/2022
14:07



CITY COMMISSION COMMUNICATION FORM

FROM: Kent Brown, City Manager

DATE: July 5, 2022

ITEM: FY 2023 Budget – Initial presentation

NEXT STEP:

☐ ORDINANCE
☐ MOTION
☒ INFORMATION

I. **REQUEST OR ISSUE:** Staff's initial presentation of the City of Goodland proposed budget for 2023.

II. **BACKGROUND INFORMATION:** Staff will deliver the budget separately to commission members. There will be a formal presentation going over specific funds, departments, line items in both revenue and expenditure categories on Tuesday night (since Monday night is July 4). However, the following statements or questions will highlight the underlying goals and restraints in the preparation of this proposed budget. These statements and questions will also lay the groundwork for the answers needed from the City Commission in order to complete a finalized budget that is ready to post for public hearing.

1) Assessed Valuation. The preliminary estimate of the City's Total Taxable Assessed Valuation increased 6.7% (\$2.3 million) for 2023.

2023 preliminary estimate –

2023 Real Estate 35,723,246

2023 Personal Property 593,722

2023 Oil & Gas/Severed Minerals 947

2023 State Assessed 1,115,767

TOTALS 37,433,732

New Improvements – 750,004

2022 Final Assessed Valuation – 35,082,448

2) Property Tax Rates.

The actual property tax rate levied for 2022 (this years budget) – was **48.879 mills**. The Revenue Neutral Rate as estimated by the county clerk would be **45.811 mills**. An actual reduction of 3.068 mills to generate the same amount of revenue.

3) First sheet – City of Goodland 2023 budget index.

Second sheet (page 1) – Comparison mill levy by fund. – The spreadsheet shows the mills for 2021 thru this proposal for 2023. As you can see – this budget proposal would keep the mill levy at approximately the same rate as this year. The proposed budget would set the mill levy rate at 48.876 mills for 2023.

4) Format. Each fund will have the revenues first. Then, the department's expenditures spreadsheet is presented. Then there is a budget summary sheet (or sheets) on each department budget with the following:

- a. a description of the function of that department,
- b. objectives for this budget that will provide information on specific line items,
- c. the number of staff paid out of that particular department fund,
- d. a short description of funding for that department especially if it has a dedicated funding source,
- e. any actions to control costs or mitigate rising costs and
- f. what are the biggest challenges for that department.

5) Staff adjustments. From the initial department budget requests, the city clerk and myself have made numerous adjustments to reach the plateau of the current budget proposal. Those adjustments are identified and listed in a separate worksheet included in the front pocket of the budget workbook. The first set reduced \$395,868 in the general fund. Second set made \$169,000 of changes to the general fund and the final set made \$22,000 of changes. The total so far is \$586,868 of changes. Any of these changes can be reversed by Commission direction.

6) Questions. To reach the **RNR rate** – would take an additional \$114,804 in reductions (or additional revenue) out of the general fund. Probably a bit more in case the final valuation is more than the preliminary estimate of assessed valuation. Is that the goal for the commission? Do we notify the county clerk that we will have a RNR hearing whether

or not we actually get down to that rate? Staff recommendation would be to have a RNR hearing even if we get down to the revenue neutral rate because the final valuation could change enough that we would be in violation if we passed a budget without the RNR hearing and ended up even a few dollars out of compliance.

- 7) **Other funds balanced.** All other funds are balanced.
- 8) Statements on RNR rate and economic issues. Will have additional on Tuesday.
- 9) Much more detailed presentation will be given Tuesday. Hard questions and/or additional staff suggestions will be presented. If you have any questions, concerns or comments, please do not hesitate to call ahead of time so staff can prepare any additional documents if necessary.
- 10) Remember – this is just the initial presentation. Nothing is set until the City Commission says it is and staff can make any additional changes as directed.



City of Goodland
204 W. 11th Street
Goodland, KS 67735

MEMORANDUM

TO: Mayor Thompson and City Commissioners
FROM: Kent Brown, City Manager
DATE: July 5, 2022
SUBJECT: Agenda Report

Presentations & Proclamations:

Introduction of new police officer- Marvin Reddick

Consent Agenda:

- A. 6-20-2022 Commission Meeting Minutes
- B. Appropriation Ordinances 2022-13; 2022-13A; 2022-P13;
Staff recommends approval of the Consent Agenda.

RECOMMENDED MOTION: I move that we approve Consent Agenda items A and B.

Formal Actions:

A. Acceptance of 2021 Audit

Harold Mayes of Agler & Gaeddert completed the 2021 audit for the City of Goodland. Harold will present the report to the Commission and answer any questions of the Commissioners. The opinion as stated in the initial letter at the beginning of the audit to the Commissioners states that the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Goodland as of December 31, 2021, and the aggregate receipts and expenditures for the year 2021 in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note C on page 8 of the report.

RECOMMENDED MOTION: I move that we accept the FY 2021 audit report.

B. Ordinance 1752- City Park Hours

The City of Goodland established Chapter 13 Article V - Sec. 13-509 City Parks – which currently does not state park hours or penalty for violating park hours. The issue was discussed at the 6/20/2022 Commission meeting and it was recommended by the Chief of Police, Parks Department Director and other City Personal Workers to add these new sections to the Code.

RECOMMENDED MOTION: I move that we approve Ordinance #1752, an Ordinance regulating park hours and adding Sections 13-511 and 13-512 to Chapter 13 Article V of the Public Property Code of the City of Goodland, Kansas.

C. Ordinance 1753 – Solid Waste Contract Fuel Adjustment

The issue was discussed at the 6/20/2022 Commission meeting. Staff reported that the current solid waste contract includes an allowance for fuel adjustment to the charges for service. However, the current city code does not include any provisions for fuel adjustment to charges for service within the section on Solid Waste. Commission recommended that staff draft an ordinance and that the implementation be delayed until January 2023.

RECOMMENDED MOTION: I move that we approve Ordinance #1753, an Ordinance adjusting solid waste fees and amending Section 7-113 of the City Code to include Section 7-113.1 Solid Waste Fuel Adjustments.

D. Change Order #1 - Goodland Street Improvements

The change order request is regarding a slight adjustment to the as constructed quantities as seen on the attachment. Also, the contract completion date was adjusted to June 27 as well. Staff recommends approval.

RECOMMENDED MOTION: I move that we approve Change Order #1 to the contract for Goodland Street Improvements 2021 with Sporer Land Development Inc.

E. CMB License Approval

New application for a Cereal Malt Beverage license for consumption on the premises. The business is Mom's Kitchen at 910 US Hwy 24. It is pending background approval; but, all other requirements have been met.

RECOMMENDED MOTION: I move that we approve the CMB license application for Mom's Kitchen at 910 US Highway 24 pending the satisfactory completion of the background checks as required by statute.

F. 24/7 Industrial Revenue Bonds

Ordinance for the 24/7 Travel industrial revenue bond documents will be presented for approval at this meeting. This is for the purpose of financing the acquisition, construction and equipping of a travel store facility. The City is just the conduit for the financing – as stated in the bond ordinance - The Series 2022 Bonds will be special limited obligations of the Issuer payable solely from the revenues derived from the Project Lease. The Series 2022 Bonds will not be general obligations of the Issuer, nor constitute a pledge of the faith and credit of the Issuer, and will not be payable in any manner by taxation.

RECOMMENDED MOTION: I move that we approve Ordinance #1755, an Ordinance authorizing the City of Goodland, Kansas to issue its taxable industrial revenue bonds, Series 2022 (24/7 Travel Store Project) for the purpose of financing the acquisition, construction and equipping of a travel store facility; and authorizing other related documents and actions.

Discussion Items

A. Adopting 2018 Plumbing Code

Building Official Dinkel will review the Construction Board's recommendations on adoption of the 2018 International Plumbing Code for the City of Goodland.

B. Unfit Structure on Caldwell

Building Official Dinkel will review the status of an unfit structure on Caldwell.

C. Update on unfit structure on Colorado

Building Official Dinkel will update the Commission on the unfit structures on Colorado.

D. FY 2023 Budget

Initial presentation of the 2023 Budget. Will request to hold this presentation at the conclusion of all other items on the agenda.

Reports:

A. City Manager

- Manager Memo
- 17th St. project construction completion and update
- Airport runway project update
- Electric pole parts purchase for Hwy 24 project completion
- Community Barbecue – August 12

B. City Commissioners

The Mayor will ask each City Commissioner for their comments or questions for staff on any other topic not on the agenda at this time.

C. Mayor

Mayor will present any comments or questions for staff at this time.



CITY COMMISSION COMMUNICATION FORM

FROM: Dustin Bedore, Director of Public Power
Kent Brown, City Manager

DATE: 7/5/2022

ITEM: Remaining parts for Hwy24 pole replacement

NEXT STEP: Information only

I. **REQUEST OR ISSUE:** Electric dept. ordering remaining parts for the Hwy24 lighting project.

II. **RECOMMENDED ACTION / NEXT STEP:**
Staff has obtained quotes and will be ordering items according to the purchasing policy.

III. **FISCAL IMPACTS:** Line item 15-42-3060 Equipment Maint/Repair - \$10,686.26 and CIRF set aside for Hwy 24 Lighting Project - \$1,553.01
Purchasing Policy procedures: Purchases for products or services in excess of \$5,000 but less than \$15,000 will follow the procedures outlined below. Such purchases shall be approved by the City Manager following review of price quotations by the Agent responsible for purchases.

...

3. Written price quotations or bids are required from a minimum of three vendors if available. Written documentation including date, vendor, salesperson, quantity and price for the item must be submitted and maintained with the purchase order.

IV. **BACKGROUND INFORMATION:**

Dustin had contacted three vendors. Two quotes were very similar for the purchase of 7000 ft of 1" PVC, sweeps, and couplings. The remaining parts of the project to replace the light poles on Highway 24 from Eustis to the east city limits have been received. Maintenance issues with the cross arms and other sections of the poles were the initiative to replace all the wood poles on Highway 24. The portion from K-27 to Eustis has already been completed.

Dustin had received 2 quotes for a replacement. Border States Electric had provided a quote of \$12,239.27 and the quote from Stanion Electric was \$12,881.63. Staff will be ordering from Border States Electric.

V. **LEGAL ISSUES:** None

VI. **CONFLICTS OR ENVIRONMENTAL ISSUES:** None



Border States Electric Supply

Border States Electric - HYS
528 E. 8th St.
Hays KS 67601-3967
Phone: 785-625-2516

City of Goodland KS
PO Box 59
Goodland KS 67735-0059

Quote

Page: 1 of 1

BSE Quote: 26631799
Sold-To Acct #: 209695
Valid From: 06/27/2022 To: 07/04/2022

Created By: Steven Jorgensen
Tel No: 785-656-7104
Fax No:

Inco Terms:
FOB ORIGIN

Payment Terms:
Net 25th prox

Cust Item	BSE Item	Material MFG - Description	Quantity	Price	Per	UoM	Value
	000010	2243871 EPVC - SCH40-1IN-10FT-PVC-CONDUIT KANSAS CITY STOCK	7,000 FT	158.61	/ 100	FT	11,102.70
	000020	104456 EPVC - CPLG-1IN-PVC KANSAS CITY STOCK	75 EA 60	29.46	/ 100	EA	22.10 17.68
	000030	1572945 EPVC - ELB-PN-1IN-90DEG-STD-SCH40 KANSAS CITY STOCK	60 EA 75	144.41	/ 100	EA	86.65 108.31

Total \$			41,211.45
State Tax \$	6.500 %	728.75	
County Tax \$	2.250 %	252.26	11,228.69
Local Tax \$	0.250 %	28.04	
Other Tax1 \$	0.000 %	0.00	
Other Tax2 \$	0.000 %	0.00	
Other Tax3 \$	0.000 %	0.00	
Tax Subtotal \$	9.000 %		4,009.05
Net Amount \$			12,220.50

12,239.27

To access BSE's Terms and Conditions of Sale, please go to
<https://www.borderstateselectric.com>

The quoted sales tax is an estimate only based upon the information provided in this quote and will be finalized at the time of Invoice based upon the material purchased, quantity purchased, and delivery location.

Shipping and handling fees in this quote are an estimate only and will be finalized at the time of Invoice.

All clerical errors contained herein are subject to correction. In the event of any cost or price increases from manufacturers or other suppliers, caused by, but not limited to, currency fluctuations, raw material or labor prices, fuel or transportation cost increases, and any import tariffs, taxes, fees, or surcharges, BSE reserves the exclusive right to change its pricing at the time of shipping and will provide notice of any such change to its customers prior to costs being incurred.



Stanion Wholesale Elec. Co
812 S. Main St.
PO Drawer F
Pratt, KS 67124
Website: www.stanion.com

QUOTE

Placed by	Ack Date	Order #
DUSTIN	06/27/22	5359883-00
PO #		Page #
PVC QUOTE 6-27		1

Ship CITY OF GOODLAND
To: 1701 CHERRY
GOODLAND, KS 67735

Correspondence Stanion Wholesale Elec. Co
To: 812 S. Main St.
PO Drawer F
Pratt, KS 67124

Bill CITY OF GOODLAND
To: PO BOX 59
13671 GOODLAND, KS 67735-0059

This Document is subject to our General Terms and Conditions of Business Transactions(which can be found at www.stanion.com/terms.html), which are incorporated by reference herein as though fully set forth.

Instructions		
Ship Point	Via	Ship Date
Stanion Wholesale Electric 104		



Service Center: Hays, KS Ph: 785-628-8722 Fax: 785-628-8320

Ln #	Product and Description	Quantity Ordered	Quantity BO	Quantity Shipped	Qty U/M	Unit Price	Price U/M	Net Amount
1	1PVC PVC 1-IN SCH40 PVC COND 10-FT Inventory Guarantee - All Branches	7000		7000	FT	166.75000	C	11672.50
2	59590ALL ALLIED 59590 1 X 90 STD PE SCH40 PVC Interchange Prod: 1ELBPVC Inventory Guarantee - All Except for 108	75		75	each	162.00000	C	121.50
3	59603ALL ALLIED 59603 COUPLING 1 PVC Interchange Prod: 1COUPVC Inventory Guarantee - All Branches	60		60	each	40.00000	C	24.00
3	Lines Total		Qty Shipped Total	7135			Total	11818.00

Clerical errors are subject to correction. Quantities shown are based on information provided to us and should be verified. Prices quoted are based on the quantities shown, and changes must be renegotiated. Prices are firm for _____ days(30 max) from quotation date and must be renegotiated after that time.

Taxes 1063.63
Invoice Total 12881.63

City of Goodland
Month-end Fund Balance
June 2022

Fund No.	Fund	Beginning Balance	Deposits	Disbursements	Ending Balance	Investments	Total
02	Economic Development	0.00	-	-	0.00	-	0.00
03	Museum Endowment	12,107.16	1,378.41	(6,220.77)	7,264.80	88,500.00	95,764.80
04	Street Improvement	(40,247.62)	291,980.51	(251,732.89)	0.00	-	0.00
05	Cemetery Improvement	48,403.53	5,410.40	(7,295.00)	46,518.93	226,348.07	272,867.00
06	Special Highway	36,792.82	40,000.00	(48,770.50)	28,022.32	135,000.00	163,022.32
07	Self Insurance	159,684.16	101,683.64	(102,751.85)	158,615.95	280,000.00	438,615.95
09	Airport Fund	192,966.86	31,130.88	(29,000.22)	195,097.52	164,800.00	359,897.52
11	General	832,408.98	424,262.34	(397,514.68)	859,156.64	109,000.00	968,156.64
12	Bond and Interest	150,145.57	79,643.91	-	229,789.48	28,500.00	258,289.48
13	Library	-	52,173.43	(52,173.43)	-	-	-
14	Sales Tax	1,380.88	17,895.80	(17,501.78)	1,774.90	-	1,774.90
15	Electric Utility	669,619.96	439,707.77	(408,845.32)	700,482.41	407,000.00	1,107,482.41
18	Municipal Court Diversion Fees	4,590.09	2,001.37	(2,000.00)	4,591.46	12,500.00	17,091.46
19	Law Enforcement Trust	516.83	2,000.51	(2,000.00)	517.34	15,000.00	15,517.34
20	Electric Meter Deposit	52,757.47	56,827.16	(57,950.00)	51,634.63	94,000.00	145,634.63
21	Water Utility	67,176.36	143,179.91	(38,013.24)	172,343.03	285,000.00	457,343.03
22	Water Service Deposit	83,860.97	2,550.00	(4,400.00)	82,010.97	7,500.00	89,510.97
23	Sewer Utility	68,608.74	39,837.32	(10,810.79)	97,635.27	10,000.00	107,635.27
25	Vehicle Inspections (VIN)	15,629.63	7,244.53	(7,500.00)	15,374.16	21,000.00	36,374.16
26	Special Park & Recreation	2,714.01	3,448.52	(2,000.00)	4,162.53	14,000.00	18,162.53
27	Grant Improvement Reserve Fund	17,778.20	14,007.05	-	31,785.25	32,500.00	64,285.25
28	CID Projects	13,602.58	12,138.80	(13,602.58)	12,138.80	-	12,138.80
29	Fire Equipment	-	-	-	-	-	-
30	Health and Sanitation	31,155.46	56,696.81	(53,655.00)	34,197.27	50,000.00	84,197.27
31	Airport Improvement	124,944.33	352,841.22	(477,785.55)	-	-	-
32	Electric Reserve	122,324.64	90,047.38	(90,000.00)	122,372.02	326,000.00	448,372.02
33	Water Reserve	195,792.05	15,041.65	(25,000.00)	185,833.70	66,000.00	251,833.70
34	CDBG Grant	0.00	-	-	0.00	-	0.00
35	ARPA Project	330,268.75	336,265.82	-	666,534.57	6,200.00	672,734.57
36	M.E.R.F	1,174,100.91	276,790.85	(295,972.00)	1,154,919.76	1,080,000.00	2,234,919.76
37	Sewer Reserve	146,713.98	35,038.81	(35,000.00)	146,752.79	77,000.00	223,752.79
38	Capital Improvement Reserve Fund	3,251,089.54	352,450.65	(573,422.40)	3,030,117.79	1,320,000.00	4,350,117.79
39	Efficiency KS Project	0.00	134.27	(137.13)	(2.86)	-	(2.86)
40	Insurance Proceeds Fund	-	-	-	-	-	-
45	Employee Benefits	343,042.33	174,947.22	(48,404.46)	469,585.09	-	469,585.09
46	Library Employee Benefits	-	13,936.93	(13,936.93)	-	-	-
48	State Water Plan	4,117.32	844.53	-	4,961.85	-	4,961.85
TOTAL		8,114,046.49	3,473,538.40	(3,073,396.52)	8,514,188.37	4,855,848.07	13,370,036.44
FNB Bank		-	-	-	-	3,479,000.00	3,479,000.00
BANKWEST		8,112,046.49	3,413,373.11	(3,013,231.23)	8,512,188.37	34,848.07	8,547,036.44
Western State Bank		-	-	-	-	1,267,000.00	1,267,000.00
Ameriprise Ent. Inv. Services		-	-	-	-	75,000.00	75,000.00
Petty Cash		2,000.00	-	-	2,000.00	-	2,000.00
TOTAL		8,114,046.49	3,413,373.11	(3,013,231.23)	8,514,188.37	4,855,848.07	13,370,036.44