

CITY OF HILLSBORO  
CITY COUNCIL MEETING

Agenda – Special Meeting - Tuesday, March 19, 2024, at 6:30 p.m.

Zoom Link: <https://us02web.zoom.us/j/81338906250>

- A. Meeting Called to Order
- B. Approval of Consent Agenda
  - 1. Vouchers totaling \$186,748.88
  - 2. Minutes from the March 5, 2024 meeting
- C. Public Comment
- D. Crystal Hinnen, Ranson Financial via Zoom to discuss bids for childcare center
  - 1. Action to reject all bids from February 29, 2024, bid opening.
  - 2. Set new bid opening for Wednesday, April 10, 2024, at 2PM
- E. Danielle Hollingshead, Adams Brown presenting 2023 Audit
- F. Jeremy Ensey, Director Central Kansas Entrepreneurship Center for Annual Report
- G. Business Items
  - 1. Consideration of city insurance policy with EMC
  - 2. Consideration of Ordinance 1385 AH-Alternative Construction housing at 108 E 3<sup>rd</sup>
  - 3. Consideration of Ordinance 1386 AH-Alternative Construction housing at 206 E 3<sup>rd</sup>
  - 4. Consideration of Ordinance 1387 AH-Alternative Construction housing at 204 E 3<sup>rd</sup>
  - 5. Consideration of Ordinance 1388 AH-Alternative Construction housing at 208 E 3<sup>rd</sup>
  - 6. Consideration of Ordinance 1389 AH-Alternative Construction housing at 302 E 3<sup>rd</sup>
  - 7. Consideration to set a public hearing on April 16, 2024, 6:30 PM for adoption of the revised flood plain management ordinance for new FEMA Flood Plain maps.
- H. Discussion Items
  - 1. Fair Housing Activity
  - 2. Fleet Replacement Proposal
- I. City Administrator's Report
- J. Public Comments
- K. Council Comments
- L. Adjournment

BANK#	BANK NAME	CHECK#	DATE	ACCOUNT#	NAME	CHECK AMOUNT	CLEARED	MANUAL	VOID	REASON FOR VOID
4 CENTRAL NATIONAL BANK										
		35098	3/08/2024	1066	JOST SERVICE, INC.	597.79				
		35099	3/08/2024	1516	WICHITA STATE UNIVERSITY	700.00				
		35100	3/08/2024	1663	KS DEPARTMENT OF AGRICULTURE	550.00				
		35101	3/08/2024	2332	PROTECTIVE EQUIPMENT TESTING	4,281.96				
		35102	3/08/2024	3198	AUSTIN WELCH	237.68				
		35103	3/08/2024	3360	gWORKS	480.00				
		35104	3/08/2024	3363	ADRIAN & PANKRATZ, PA	479.48				
		35105	3/08/2024	3384	TC WIRELESS, INC.	2,168.50				
		35106	3/08/2024	3487	ACTIVE 911 INC	8.41				
		35107	3/08/2024	3503	WE WASH WINDOWS	1,180.00				
		35108	3/08/2024	3571	MUNICIPAL SUPPLY	487.06				
		35109	3/08/2024	3686	RICHERT EDWARD	300.00				
*		5166								
		5167	3/08/2024	3541	JESSE DIRKS	256.72			ACH	
		5168	3/08/2024	2751	MATT HEIN	221.48			ACH	
		5169	3/08/2024	3625	JONES, TRENT	166.13			ACH	
		5170	3/08/2024	1080	KANSAS MUNICIPAL UTILITIES	250.00			ACH	
		5171	3/08/2024	2268	ROD'S TIRE & SERVICE, INC.	4,171.50			ACH	
		5172	3/08/2024	2378	WEIS FIRE/SAFETY EQUIP, LLC	99.99			ACH	
*		6101543								
		6101544	3/08/2024	1663	KS DEPARTMENT OF AGRICULTURE	440.00			E-PAY	
		6101545	3/08/2024	1124	FLINT HILLS ELECTRIC	1,177.54			E-PAY	

\* See Check Summary below for detail on gaps and checks from other modules.

BANK TOTALS:	
OUTSTANDING	18,254.24
CLEARED	.00
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BANK 4 TOTAL	18,254.24
**VOIDED**	.00

FUND	TOTAL	OUTSTANDING	CLEARED	VOIDED
101 GENERAL	8,242.80	8,242.80	.00	.00
105 INDUSTRIAL	550.00	550.00	.00	.00
618 WATER	1,674.82	1,674.82	.00	.00
619 ELECTRIC	4,662.12	4,662.12	.00	.00
620 REFUSE	3,068.75	3,068.75	.00	.00
621 SEWER	55.75	55.75	.00	.00

CHECKS, E-PAYMENTS & ACH -- \$18,254.24 (03/08/2024)

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST GL	ACCOUNT	CK SQ
CENTRAL NATIONAL BANK								
552450	1	2/21/24	2/21/24	3487 ACTIVE 911 INC ADD 1 MEMBER - BS	8.41	101	101-220-5301 FIRE COMMODITIES	1
				INVOICE TOTAL	8.41			
				VENDOR TOTAL	8.41			
3363 ADRIAN & PANKRATZ, PA								
121073	1	3/29/24	2/29/24	CITY PROSECUTOR FEES	479.48	101	101-530-5201 COURT CONTRACTUAL SERVICES	1
				INVOICE TOTAL	479.48			
				VENDOR TOTAL	479.48			
3541 JESSE DIRKS								
030324	1	3/03/24	3/03/24	SCAFFA MILEAGE	182.91	101	101-220-5301 FIRE COMMODITIES	1
	2			SCAFFA TOLL - KTA	4.00	101	101-220-5301 FIRE COMMODITIES	1
	3			SCAFFA MEAL - PIZZA PARLOR	17.50	101	101-220-5301 FIRE COMMODITIES	1
	4			SCAFFA MEAL - NORSEMEN BREWING	18.58	101	101-220-5301 FIRE COMMODITIES	1
	5			SCAFFA MEAL - CASEY'S	17.89	101	101-220-5301 FIRE COMMODITIES	1
	6			SCAFFA MEAL - BWW	15.84	101	101-220-5301 FIRE COMMODITIES	1
				INVOICE TOTAL	256.72			
				VENDOR TOTAL	256.72			
1124 FLINT HILLS ELECTRIC								
030124	1	3/18/24	3/01/24	UTILITIES	1,116.73	618	618-812-5280 WATER PRODUCTION UTILITIES E-PAYMNT 6101545 3/08/24	1
	2			UTILITIES	60.81	619	619-830-5280 ELEC DIST UTILITIES E-PAYMNT 6101545 3/08/24	1
				INVOICE TOTAL	1,177.54			
				VENDOR TOTAL	1,177.54			
3360 gWORKS								
2019-21249	1	1/18/24	1/03/24	ADD 100 USERS FRONT DESK	480.00	101	101-120-5201 ADMIN CONTRACTUAL SERVICES	1
				INVOICE TOTAL	480.00			
				VENDOR TOTAL	480.00			
2751 MATT HEIN								
030424	1	3/04/24	3/04/24	SCAFFA MILEAGE	155.44	101	101-220-5301 FIRE COMMODITIES	1
	2			SCAFFA MEAL - MCDONALDS	15.05	101	101-220-5301	1

**CHECKS, E-PAYMENTS & ACH -- \$18,254.24 (03/08/2024)**

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST GL	ACCOUNT	CK SQ
	3			SCAFFA MEAL - PIZZA PARLOR	13.50	101	FIRE COMMODITIES 101-220-5301	1
	4			SCAFFA MEAL - IRON RAIL BREWIN	18.59	101	FIRE COMMODITIES 101-220-5301	1
	5			SCAFFA MEAL - MCDONALDS	8.27	101	FIRE COMMODITIES 101-220-5301	1
	6			SCAFFA MEAL - JOSE PEPPERS	10.63	101	FIRE COMMODITIES 101-220-5301	1
				INVOICE TOTAL	221.48			
				VENDOR TOTAL	221.48			
030324	1	3/03/24	3/03/24	3625 JONES, TRENT SCAFFA REGISTRATION	55.00	101	101-220-5301 FIRE COMMODITIES	1
	2			SCAFFA MEAL - CANES	11.48	101	101-220-5301 FIRE COMMODITIES	1
	3			SCAFFA MEAL - OLIVE GARDEN	14.50	101	101-220-5301 FIRE COMMODITIES	1
	4			SCAFFA MEAL - PIZZA PARLOR	14.50	101	101-220-5301 FIRE COMMODITIES	1
	5			SCAFFA MEAL - IRON RAIL BREW	25.00	101	101-220-5301 FIRE COMMODITIES	1
	6			SCAFFA MEAL - CHIPOTLE	5.11	101	101-220-5301 FIRE COMMODITIES	1
	7			SCAFFA MEAL - MCDONALDS	21.00	101	101-220-5301 FIRE COMMODITIES	1
	8			SCAFFA MEAL - GAMBINOS PIZZA	19.54	101	101-220-5301 FIRE COMMODITIES	1
				INVOICE TOTAL	166.13			
				VENDOR TOTAL	166.13			
022924	1	3/10/24	2/29/24	1066 JOST SERVICE, INC. GAS / FUEL	55.75	621	621-870-5305 SEWER DIST GAS & OIL	1
	2			GAS / FUEL	181.30	619	619-830-5305 ELEC DIST GAS & OIL	1
	3			GAS / FUEL	284.14	618	618-810-5305 WTR DIST GAS & OIL	1
	4			GAS / FUEL	76.60	618	618-812-5305 WATER PROD GAS & OIL	1
				INVOICE TOTAL	597.79			
				VENDOR TOTAL	597.79			
030124	1	3/01/24	3/01/24	1663 KS DEPARTMENT OF AGRICULTURE FOOD EST LICENSE SP CPLX	220.00	101	101-340-5301 SPORTS COMPLEX COMMODITIES	1
	2			FOOD EST LICENSE POOL	220.00	101	E-PAYMNT 6101544 3/08/24 101-320-5301 POOL COMMODITIES E-PAYMNT 6101544 3/08/24	1

**CHECKS, E-PAYMENTS & ACH -- \$18,254.24 (03/08/2024)**

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST GL	ACCOUNT	CK SQ
				INVOICE TOTAL	440.00			
030524	1	3/05/24	3/05/24	FOOD EST LICENSE FOOD TRAILER	550.00	105	105-520-5301 INDUSTRIAL COMMODITIES	1
				INVOICE TOTAL	550.00			
				VENDOR TOTAL	990.00			
YM200008073	1	1/20/24	12/20/23	1080 KANSAS MUNICIPAL UTILITIES CDL/ELDT INSTRUCTOR - TH	250.00	619	619-830-5301 ELEC DIST COMMODITIES	1
				INVOICE TOTAL	250.00			
				VENDOR TOTAL	250.00			
0899249-IN	1	3/20/24	2/20/24	3571 MUNICIPAL SUPPLY #1963 VALVE REPLACEMENT	487.06	101	101-220-5301 FIRE COMMODITIES	1
				INVOICE TOTAL	487.06			
				VENDOR TOTAL	487.06			
83423	1	12/21/23	11/21/23	2332 PROTECTIVE EQUIPMENT TESTING ANNUAL TRUCK TESTING	3,358.50	619	619-830-5201 ELEC DIST CONTRACTUAL SERV	1
	2			ANNUAL TRUCK TESTING	430.00	101	101-220-5201 FIRE CONTRACTUAL SERVICES	1
				INVOICE TOTAL	3,788.50			
84458	1	4/05/24	3/06/24	GLOVES & SLEEVES TESTED	493.46	619	619-830-5201 ELEC DIST CONTRACTUAL SERV	1
				INVOICE TOTAL	493.46			
				VENDOR TOTAL	4,281.96			
030124	1	3/01/24	3/01/24	3686 RICHERT EDWARD VEHICLES FOR TRAINING	300.00	101	101-220-5301 FIRE COMMODITIES	1
				INVOICE TOTAL	300.00			
				VENDOR TOTAL	300.00			
285977	1	3/10/24	2/01/24	2268 ROD'S TIRE & SERVICE, INC. EIGHT TIRE RECAPS	1,678.00	620	620-850-5210 REFUSE DIST EQUIP MAINTENA	1
				INVOICE TOTAL	1,678.00			
286065	1	3/10/24	2/02/24	#1995 TIRES	891.00	101	101-220-5210 FIRE EQUIPMENT MAINTENANCE	1
				INVOICE TOTAL	891.00			
286167	1	3/10/24	2/06/24	#1985 REPAIR	26.00	101	101-220-5210 FIRE EQUIPMENT MAINTENANCE	1
				INVOICE TOTAL	26.00			

**CHECKS, E-PAYMENTS & ACH -- \$18,254.24 (03/08/2024)**

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST GL	ACCOUNT	CK SQ
286276	1	3/10/24	2/08/24	#913 FLAT REPAIR	25.00	101	101-210-5215 POLICE VEHICLE MAINTENANCE	1
				INVOICE TOTAL	25.00			
286305	1	3/10/24	2/10/24	PETERBUILT TIRE	136.00	620	620-850-5210 REFUSE DIST EQUIP MAINTENA	1
				INVOICE TOTAL	136.00			
286815	1	3/10/24	2/25/24	FOUR TIRE RETREDS	839.00	620	620-850-5210 REFUSE DIST EQUIP MAINTENA	1
				INVOICE TOTAL	839.00			
286846	1	3/10/24	2/27/24	PETERBUILT TIRE	102.00	620	620-850-5210 REFUSE DIST EQUIP MAINTENA	1
				INVOICE TOTAL	102.00			
286920	1	3/10/24	2/27/24	BATTERY	160.75	619	619-830-5215 ELEC DIST VEHICLE MAINTENA	1
				INVOICE TOTAL	160.75			
286933	1	3/10/24	2/28/24	PETERBUILT REPLACE FLAT TIRE	313.75	620	620-850-5210 REFUSE DIST EQUIP MAINTENA	1
				INVOICE TOTAL	313.75			
				VENDOR TOTAL	4,171.50			
10504132	1	3/15/24	3/01/24	3384 TC WIRELESS, INC. PHONE/INTERNET	340.41	101	101-120-5280 ADMIN UTILITIES	1
	2			PHONE/INTERNET	107.40	101	101-220-5280 FIRE UTILITIES	1
	3			PHONE/INTERNET	197.35	618	618-812-5280 WATER PRODUCTION UTILITIES	1
	4			PHONE/INTERNET	263.50	101	101-350-5280 MUSEUM UTILITIES	1
	5			PHONE/INTERNET	157.30	619	619-830-5280 ELEC DIST UTILITIES	1
	6			PHONE/INTERNET	311.05	101	101-210-5280 POLICE UTILITIES	1
	7			PHONE/INTERNET	177.30	101	101-310-5280 PARK UTILITIES	1
	8			PHONE/INTERNET	93.65	101	101-410-5280 STREET UTILITIES	1
	9			PHONE/INTERNET	153.60	101	101-320-5280 POOL UTILITIES	1
	10			PHONE/INTERNET	140.54	101	101-330-5280 GOLF UTILITIES	1
	11			PO 29046 INTERNET WORK	226.40	101	101-330-5201 GOLF CONTRACTUAL SERVICES	1
				INVOICE TOTAL	2,168.50			
				VENDOR TOTAL	2,168.50			

3503 WE WASH WINDOWS  
**CHECKS, E-PAYMENTS & ACH -- \$18,254.24 (03/08/2024)**

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST	GL ACCOUNT	CK SQ
10042	1	3/05/24	3/05/24	3503 WE WASH WINDOWS CLEANING	1,062.00	101	101-120-5201	1
	2			CLEANING	118.00	101	ADMIN CONTRACTUAL SERVICES 101-210-5201 POLICE CONTRACTUAL SERVICE	1
				INVOICE TOTAL	1,180.00			
				VENDOR TOTAL	1,180.00			
193812	1	3/14/24	3/04/24	2378 WEIS FIRE/SAFETY EQUIP, LLC SAFE HELMET	99.99	101	101-220-5301 FIRE COMMODITIES	1
				INVOICE TOTAL	99.99			
				VENDOR TOTAL	99.99			
030424	1	3/04/24	3/04/24	3198 AUSTIN WELCH SCAFFA MILEAGE	177.55	101	101-220-5301 FIRE COMMODITIES	1
	2			SCAFFA MEAL - CANES	10.42	101	101-220-5301 FIRE COMMODITIES	1
	3			SCAFFA MEAL - PIZZA PARLOR	21.00	101	101-220-5301 FIRE COMMODITIES	1
	4			SCAFFA MEAL - CHIPOTLE	9.21	101	101-220-5301 FIRE COMMODITIES	1
	5			SCAFFA MEAL - PIZZA PARLOR	19.50	101	101-220-5301 FIRE COMMODITIES	1
				INVOICE TOTAL	237.68			
				VENDOR TOTAL	237.68			
538295	1	3/05/24	3/05/24	1516 WICHITA STATE UNIVERSITY CONTINUED EDUCATION - DB & CF	700.00	101	101-120-5301 ADMIN COMMODITIES	1
				INVOICE TOTAL	700.00			
				VENDOR TOTAL	700.00			
				CENTRAL NATIONAL BANK TOTAL	18,254.24			
				TOTAL MANUAL CHECKS	.00			
				TOTAL E-PAYMENTS	1,617.54			
				TOTAL PURCH CARDS	.00			
				TOTAL ACH PAYMENTS	5,165.82			
				TOTAL OPEN PAYMENTS	11,470.88			
				GRAND TOTALS	18,254.24			

**CHECKS, E-PAYMENTS & ACH -- \$18,254.24 (03/08/2024)**

BANK#	BANK NAME	CHECK#	DATE	ACCOUNT#	NAME	CHECK AMOUNT	CLEARED	MANUAL	VOID	REASON FOR VOID
4 CENTRAL NATIONAL BANK										
		35111	3/20/2024	1629	AG POWER	1,479.87				
		35112	3/20/2024	3687	ARC PHYSICAL THERAPY	70.00				
		35113	3/20/2024	1012	BAKER BROTHERS PRINTING, INC.	244.55				
		35114	3/20/2024	3107	BARDAVON HEALTH INNOVATIONS	75.00				
		35115	3/20/2024	2866	CINTAS CORPORATION	435.13				
		35116	3/20/2024	3161	CINTAS CORPORATION	427.74				
		35117	3/20/2024	3257	COMPLIANCE ONE	158.25				
		35118	3/20/2024	1030	COOP GRAIN & SUPPLY	5,888.42				
		35119	3/20/2024	2231	DALE'S SUPERMARKET	123.94				
		35120	3/20/2024	1037	ELCON SERVICES, INC.	343.01				
		35121	3/20/2024	1682	FASTENAL COMPANY	538.15				
		35122	3/20/2024	3663	FLEET FUELS	113.11				
		35123	3/20/2024	3692	JIM'S APPLIANCES OF INMAN	3,035.00				
		35124	3/20/2024	1121	KS RURAL WATER ASSN	720.00				
		35125	3/20/2024	1089	MARION AUTO SUPPLY CO.	165.17				
		35126	3/20/2024	1226	MARION CO. TRANSFER STATION	1,682.64				
		35127	3/20/2024	1295	MARION COUNTY TREASURER	624.71				
		35128	3/20/2024	3354	MCCONNELL & ASSOCIATES	4,680.00				
		35129	3/20/2024	3266	MFA OIL COMPANY	1,109.45				
		35130	3/20/2024	2841	MIDWEST ELEC TRANSFORMERS	6,520.85				
		35131	3/20/2024	1585	NETWORKS PLUS	.00			VOID:	
		35132	3/20/2024	1585	NETWORKS PLUS	4,896.28				
		35133	3/20/2024	1475	OFFICE PLUS OF KANSAS	65.95				
		35134	3/20/2024	1200	U.S. POSTAL SERVICE	188.00				
		35135	3/20/2024	2601	RAY LINDSEY COMPANY	338.86				
		35136	3/20/2024	1564	BEN STEKETEE	1,842.54				
		35137	3/20/2024	1011	UNITED RENTALS (N AMERICA) INC	138.94				
		35138	3/20/2024	3491	VALIDITY SCREENING SOLUTIONS	62.00				
		35139	3/20/2024	3693	WORKSTEPS, INC.	150.00				
*		5172								
		5173	3/20/2024	3691	CALLIE ARNOLD	235.00			ACH	
		5174	3/20/2024	3667	BILLY HENDRIX	247.86			ACH	
		5175	3/20/2024	3689	CONNOR HIEBERT	274.30			ACH	
		5176	3/20/2024	1216	KANSAS POWER POOL	126,094.21			ACH	
		5177	3/20/2024	1449	K S ONE-CALL SYSTEM, INC	74.40			ACH	
		5178	3/20/2024	3668	NATHAN LOPEZ	173.86			ACH	
		5179	3/20/2024	3679	MENARD, INC	349.00			ACH	
		5180	3/20/2024	2483	MUNICIPAL EMERGENCY SERVICES	1,190.68			ACH	
		5181	3/20/2024	2378	WEIS FIRE/SAFETY EQUIP, LLC	1,014.24			ACH	
*		6101545								
		6101546	3/20/2024	3404	CARDMEMBER SERVICE	1,843.28			E-PAY	VOID: PROCESSED INCORRECT DATE
		6101547	3/20/2024	3369	EVERGY	515.97			E-PAY	VOID: PROCESSED INCORRECT DATE
		6101548	3/20/2024	3227	TOUCHTONE COMMUNICATIONS	44.20			E-PAY	VOID: PROCESSED INCORRECT DATE
		6101549	3/20/2024	2714	VERIZON WIRELESS	240.06			E-PAY	VOID: PROCESSED INCORRECT DATE
		6101550	3/20/2024	2714	VERIZON WIRELESS	80.02			E-PAY	VOID: PROCESSED INCORRECT DATE
		6101551	3/20/2024	3404	CARDMEMBER SERVICE	1,843.28			E-PAY	
		6101552	3/20/2024	3369	EVERGY	515.97			E-PAY	
		6101553	3/20/2024	3227	TOUCHTONE COMMUNICATIONS	44.20			E-PAY	
		6101554	3/20/2024	2714	VERIZON WIRELESS	240.06			E-PAY	
		6101555	3/20/2024	2714	VERIZON WIRELESS	80.02			E-PAY	

CHECKS, E-PAYMENTS & ACH -- \$168,494.64 (03/20/2024)



BANK#	BANK NAME	ACCOUNT#	NAME	CHECK AMOUNT	CLEARED	MANUAL	VOID	REASON FOR VOID
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\* See Check Summary below for detail on gaps and checks from other modules.

BANK TOTALS:	
OUTSTANDING	168,494.64
CLEARED	.00
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BANK 4 TOTAL	168,494.64
**VOIDED**	2,723.53

FUND	TOTAL	OUTSTANDING	CLEARED	VOIDED
101 GENERAL	23,281.51	23,281.51	.00	1,721.51
470 TIF DISTRICT	624.71	624.71	.00	.00
618 WATER	3,277.84	3,277.84	.00	381.03
619 ELECTRIC	135,348.31	135,348.31	.00	371.25
620 REFUSE	3,952.89	3,952.89	.00	.00
621 SEWER	2,009.38	2,009.38	.00	249.74

CHECKS, E-PAYMENTS & ACH -- \$168,494.64 (03/20/2024)

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST	GL ACCOUNT	CK SQ
CENTRAL NATIONAL BANK								
1629 AG POWER								
022924	1	3/20/24	2/29/24	AIR FILTER, LUBE, OIL, FLUID	75.23	101	101-220-5301 FIRE COMMODITIES	1
	2			GREASE, BRAKLEEN, SPOT SPRAYER	116.97	621	621-870-5301 SEWER DIST COMMODITIES	1
	3			FILTERS, RUST REMOVER, SUPPLIE	270.08	101	101-410-5301 STREET COMMODITIES	1
	4			DEGREASER, CLEANER, SPRAY	108.80	618	618-810-5301 WTR DIST COMMODITIES	1
	5			GLOVES, JOINT, ANTIGEL	151.82	619	619-830-5301 ELEC DIST COMMODITIES	1
	6			SEAT COVERS	341.75	618	618-810-5215 WTR DIST VEHICLE MAINTENAN	1
	7			HYD FLUID, FLUID FILM, LED	218.94	620	620-850-5301 REFUSE DISTB COMMODITIES	1
	8			OIL, OIL FILTER, LUBE	196.28	101	101-330-5301 GOLF COMMODITIES	1
				INVOICE TOTAL	1,479.87			
				VENDOR TOTAL	1,479.87			
3687 ARC PHYSICAL THERAPY								
030424776	1	3/20/24	3/04/24	DRUG TESTING - B SCHAFFER	35.00	101	101-220-5301 FIRE COMMODITIES	1
	2			DRUG TESTING - C HIEBERT	35.00	101	101-220-5301 FIRE COMMODITIES	1
				INVOICE TOTAL	70.00			
				VENDOR TOTAL	70.00			
3691 CALLIE ARNOLD								
031224	1	3/20/24	3/12/24	GRANT WRITING TRAINING	60.00	101	101-120-5301 ADMIN COMMODITIES	1
	2			GRANT WRITING CERTIFICATION	175.00	101	101-120-5301 ADMIN COMMODITIES	1
				INVOICE TOTAL	235.00			
				VENDOR TOTAL	235.00			
1012 BAKER BROTHERS PRINTING, INC.								
030524	1	3/20/24	3/05/24	71575-FEB STATEMENTS	244.55	101	101-120-5301 ADMIN COMMODITIES	1
				INVOICE TOTAL	244.55			
				VENDOR TOTAL	244.55			
3107 BARDAVON HEALTH INNOVATIONS								
INV-0001266	1	3/20/24	2/29/24	CHRISTOPHER CORDELL	75.00	620	620-850-5301 REFUSE DISTB COMMODITIES	1
				INVOICE TOTAL	75.00			
				VENDOR TOTAL	75.00			

CHECKS, E-PAYMENTS & ACH -- \$168,494.64 (03/20/2024)

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST	GL ACCOUNT	CK SQ
030124	1	3/20/24	3/01/24	3404 CARDMEMBER SERVICE WEBSITES, KMU, TECHFEST	277.86	101	101-120-5301 ADMIN COMMODITIES E-PAYMNT 6101551 3/20/24	1
	2			KIOSKBUDDY	50.00	101	101-330-5301 GOLF COMMODITIES E-PAYMNT 6101551 3/20/24	1
	3			FAA FRAME	7.56	101	101-110-5301 LEGISLATIVE COMMODITIES E-PAYMNT 6101551 3/20/24	1
	4			SUPPLIES, 1AND1	71.30	101	101-210-5301 POLICE COMMODITIES E-PAYMNT 6101551 3/20/24	1
	5			KDHE EXAM - K SPENCER	25.00	621	621-870-5301 SEWER DIST COMMODITIES E-PAYMNT 6101551 3/20/24	1
	6			SAM'S CLUB - CONCESSIONS	391.03	101	101-340-5351 SPORTS COMPLEX CONCESSIONS E-PAYMNT 6101551 3/20/24	1
	7			KRWA - CONFERENCE REGISTRATION	540.00	101	101-410-5301 STREET COMMODITIES E-PAYMNT 6101551 3/20/24	1
	8			KDHE SAMPLES	22.15	618	618-810-5301 WTR DIST COMMODITIES E-PAYMNT 6101551 3/20/24	1
	9			INDEED, SAMPLES, FOOD	278.86	618	618-812-5301 WATER PROD COMMODITIES E-PAYMNT 6101551 3/20/24	1
	10			UTILITY CART BATTERY	138.69	101	101-340-5210 SPORTS COMPLEX EQUIP MAINT E-PAYMNT 6101551 3/20/24	1
	11			BATTING CAGE REPAIR	40.83	101	101-340-5301 SPORTS COMPLEX COMMODITIES E-PAYMNT 6101551 3/20/24	1

INVOICE TOTAL 1,843.28

VENDOR TOTAL 1,843.28

5201923110	1	3/20/24	3/13/24	2866 CINTAS CORPORATION CABINET REFILL	35.13	101	101-120-5301 ADMIN COMMODITIES	1
					INVOICE TOTAL	35.13		

9262013046	1	3/20/24	3/01/24	ZOLL PLUS AUTO AGREEMENT	100.00	101	101-330-5301 GOLF COMMODITIES	1
	2			ZOLL PLUS AUTO AGREEMENT	100.00	101	101-320-5301 POOL COMMODITIES	1
	3			ZOLL PLUS AUTO AGREEMENT	100.00	618	618-810-5301 WTR DIST COMMODITIES	1
	4			ZOLL PLUS AUTO AGREEMENT	100.00	619	619-830-5301 ELEC DIST COMMODITIES	1

INVOICE TOTAL 400.00

VENDOR TOTAL 435.13

**CHECKS, E-PAYMENTS & ACH -- \$168,494.64 (03/20/2024)**

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST	GL ACCOUNT	CK SQ
022924	1	3/20/24	2/29/24	3161 CINTAS CORPORATION UNIFORMS	427.74	619	619-830-5230 ELEC-UNIFORM ALLOWANCE	1
				INVOICE TOTAL	427.74			
				VENDOR TOTAL	427.74			
313781	1	3/20/24	3/07/24	3257 COMPLIANCE ONE MONTHLY BILLING	78.75	101	101-120-5301 ADMIN COMMODITIES	1
	2			DRUG TEST - B HENDRIX	79.50	619	619-830-5301 ELEC DIST COMMODITIES	1
				INVOICE TOTAL	158.25			
				VENDOR TOTAL	158.25			
022924	1	3/20/24	2/29/24	1030 COOP GRAIN & SUPPLY POLICE GAS & OIL	396.60	101	101-210-5305 POLICE GAS & OIL	1
	2			STREET DIESEL	1,856.83	101	101-410-5326 STREET DIESEL & PROPANE	1
	3			STREET GAS & OIL	497.82	101	101-410-5305 STREET GAS & OIL	1
	4			REFUSE DIESEL	1,042.83	620	620-850-5326 REFUSE DIST DIESEL & PROPANE	1
	5			REFUSE GAS & OIL	112.23	620	620-850-5305 REFUSE DIST GAS & OIL	1
	6			ELECTRIC DIESEL	459.42	619	619-830-5326 ELEC DISTB DIESEL	1
	7			ELECTRIC GAS & OIL	242.40	619	619-830-5305 ELEC DIST GAS & OIL	1
	8			FIRE GAS & OIL	250.79	101	101-220-5305 FIRE GAS & OIL	1
	9			FIRE DIESEL	142.84	101	101-220-5326 FIRE DIESEL & PROPANE	1
	10			WATER PROD GAS & OIL	352.46	618	618-812-5305 WATER PROD GAS & OIL	1
	11			SPORTS COMPLEX GAS & OIL	106.34	101	101-340-5305 SPORTS COMPLEX GAS & OIL	1
	12			INDOL ISO 46, FINANCE CHARGE	162.34	619	619-830-5301 ELEC DIST COMMODITIES	1
	13			INDOL ISO 46	193.36	620	620-850-5301 REFUSE DISTB COMMODITIES	1
	14			FINANCE CHARGE	72.16	101	101-120-5301 ADMIN COMMODITIES	1
				INVOICE TOTAL	5,888.42			
				VENDOR TOTAL	5,888.42			
030124	1	3/20/24	3/01/24	2231 DALE'S SUPERMARKET CLEANAING SUPPLIES	20.24	101	101-120-5301 ADMIN COMMODITIES	1
	2			SHOP SUPPLIES	60.88	619	619-830-5301 ELEC DIST COMMODITIES	1

**CHECKS, E-PAYMENTS & ACH -- \$168,494.64 (03/20/2024)**

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST	GL ACCOUNT	CK SQ	
	3			WATER	10.18	101	101-330-5301	1	
							GOLF COMMODITIES		
	4			WATER	24.00	101	101-210-5301	1	
							POLICE COMMODITIES		
	5			VC SUPPLIES	8.64	101	101-350-5301	1	
							MUSEUM COMMODITIES		
				INVOICE TOTAL	123.94				
				VENDOR TOTAL	123.94				
				1037 ELCON SERVICES, INC.					
14924	1	3/20/24	3/01/24	500K TOWER	161.08	618	618-810-5301	1	
							WTR DIST COMMODITIES		
				INVOICE TOTAL	161.08				
14925	1	3/20/24	3/01/24	BOMGAARS LIFT STATION	97.94	621	621-870-5301	1	
							SEWER DIST COMMODITIES		
				INVOICE TOTAL	97.94				
14926	1	3/20/24	3/01/24	FILTER SET #2 ENCLOSURE LIGHT	47.78	618	618-812-5301	1	
							WATER PROD COMMODITIES		
				INVOICE TOTAL	47.78				
14927	1	3/20/24	3/01/24	TURBIDIMETER BANK	36.21	618	618-812-5301	1	
							WATER PROD COMMODITIES		
				INVOICE TOTAL	36.21				
				VENDOR TOTAL	343.01				
				3369 EVERGY					
022724	1	3/20/24	2/27/24	UTILITIES	371.25	619	619-830-5280	1	
							ELEC DIST UTILITIES		
							E-PAYMNT 6101552 3/20/24		
	2			UTILITIES	144.72	621	621-870-5280	1	
							SEWER DIST UTILITIES		
							E-PAYMNT 6101552 3/20/24		
				INVOICE TOTAL	515.97				
				VENDOR TOTAL	515.97				
				1682 FASTENAL COMPANY					
KSMCP297789	1	3/20/24	2/15/24	SAFETY LIGHTING	252.20	101	101-410-5301	1	
							STREET COMMODITIES		
				INVOICE TOTAL	252.20				
KSMCP298283	1	3/20/24	3/05/24	BUMPER	245.27	101	101-410-5210	1	
							STREET EQUIPMENT MAINTENAN		
				INVOICE TOTAL	245.27				
KSMCP298489	1	3/20/24	3/12/24	SLEEVES	27.68	101	101-410-5301	1	
							STREET COMMODITIES		
				INVOICE TOTAL	27.68				
KSMCP298490	1	3/20/24	3/12/24	SCREWS	13.00	101	101-410-5301	1	

**CHECKS, E-PAYMENTS & ACH -- \$168,494.64 (03/20/2024)**

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST GL ACCOUNT	CK SQ
						STREET COMMODITIES	
				INVOICE TOTAL	13.00		
				VENDOR TOTAL	538.15		
99706	1	3/20/24	2/29/24	3663 FLEET FUELS POLICE GAS / FUEL	113.11	101 101-210-5301 POLICE COMMODITIES	1
				INVOICE TOTAL	113.11		
				VENDOR TOTAL	113.11		
031224	1	3/20/24	3/12/24	3667 BILLY HENDRIX SCAFFA MILEAGE	154.10	101 101-220-5301 FIRE COMMODITIES	1
	2			SCAFFA TOLL - KTA	4.00	101 101-220-5301 FIRE COMMODITIES	1
	3			SCAFFA MEAL - CELTIC FOX	18.59	101 101-220-5301 FIRE COMMODITIES	1
	4			SCAFFA MEAL - PIZZA PARLOR	13.50	101 101-220-5301 FIRE COMMODITIES	1
	5			SCAFFA MEAL - NORSEMEN BREWING	18.58	101 101-220-5301 FIRE COMMODITIES	1
	6			SCAFFA MEAL - NOODLES & CO	16.68	101 101-220-5301 FIRE COMMODITIES	1
	7			SCAFFA MEAL - BWB	22.41	101 101-220-5301 FIRE COMMODITIES	1
				INVOICE TOTAL	247.86		
				VENDOR TOTAL	247.86		
030724	1	3/20/24	3/07/24	3689 CONNOR HIEBERT SCAFFA MILEAGE	177.55	101 101-220-5301 FIRE COMMODITIES	1
	2			SCAFFA MEAL - CANE'S	16.41	101 101-220-5301 FIRE COMMODITIES	1
	3			SCAFFA MEAL - OLIVE GARDEN	16.71	101 101-220-5301 FIRE COMMODITIES	1
	4			SCAFFA MEAL - PIZZA PARLOER	17.70	101 101-220-5301 FIRE COMMODITIES	1
	5			SCAFFA MEAL - IRON RAIL	45.93	101 101-220-5301 FIRE COMMODITIES	1
				INVOICE TOTAL	274.30		
				VENDOR TOTAL	274.30		
18818	1	3/20/24	2/28/24	3692 JIM'S APPLIANCES OF INMAN CITY HALL KITCHEN APPLIANCES	1,807.00	101 101-120-5301 ADMIN COMMODITIES	1
				INVOICE TOTAL	1,807.00		
18819	1	3/20/24	2/28/24	SCOUT HOUSE APPLIANCES	1,228.00	101 101-310-5501 PARK CAPITAL OUTLAY	1
				INVOICE TOTAL	1,228.00		

**CHECKS, E-PAYMENTS & ACH -- \$168,494.64 (03/20/2024)**

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST GL	ACCOUNT	CK SQ
				VENDOR TOTAL	3,035.00			
031324	1	3/20/24	3/13/24	1216 KANSAS POWER POOL ELECTRIC PURCHASE	126,094.21	619	619-830-5328 ELEC DIST ELECTRIC PURCHAS	1
				INVOICE TOTAL	126,094.21			
				VENDOR TOTAL	126,094.21			
4020302	1	3/20/24	2/29/24	1449 K S ONE-CALL SYSTEM, INC LOCATE FEES	4.80	619	619-830-5301 ELEC DIST COMMODITIES	1
				INVOICE TOTAL	4.80			
4020303	1	3/20/24	2/29/24	LOCATE FEES	69.60	619	619-830-5301 ELEC DIST COMMODITIES	1
				INVOICE TOTAL	69.60			
				VENDOR TOTAL	74.40			
1372	1	3/20/24	3/06/24	1121 KS RURAL WATER ASSN CONFERENCE REGISTRATION	240.00	618	618-810-5301 WTR DIST COMMODITIES	1
	2			CONFERENCE REGISTRATION	240.00	618	618-812-5301 WATER PROD COMMODITIES	1
	3			CONFERENCE REGISTRATION	240.00	621	621-870-5301 SEWER DIST COMMODITIES	1
				INVOICE TOTAL	720.00			
				VENDOR TOTAL	720.00			
030624	1	3/20/24	3/06/24	3668 NATHAN LOPEZ SCAFFA MILEAGE	164.15	101	101-220-5301 FIRE COMMODITIES	1
	2			SCAFFA MEAL - MCDONALD'S	9.71	101	101-220-5301 FIRE COMMODITIES	1
				INVOICE TOTAL	173.86			
				VENDOR TOTAL	173.86			
022924	1	3/20/24	2/29/24	1089 MARION AUTO SUPPLY CO. 360695-1987 F350	33.99	101	101-410-5215 STREET VEHICLE MAINTENANCE	1
	2			361310-1998 DUMP TRUCK	13.49	101	101-410-5210 STREET EQUIPMENT MAINTENAN	1
	3			361802-FRIEGHTLINER	117.69	620	620-850-5210 REFUSE DIST EQUIP MAINTENA	1
				INVOICE TOTAL	165.17			
				VENDOR TOTAL	165.17			
030524	1	3/20/24	3/05/24	1226 MARION CO. TRANSFER STATION FEBRUARY 2024 RECYCLING	1,682.64	620	620-850-5267 REFUSE DIST RECYCLING EXPE	1

**CHECKS, E-PAYMENTS & ACH -- \$168,494.64 (03/20/2024)**

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST	GL ACCOUNT	CK SQ
				INVOICE TOTAL	1,682.64			
				VENDOR TOTAL	1,682.64			
030624	1	3/20/24	3/06/24	1295 MARION COUNTY TREASURER HIL1564	17.65	470	470-750-5240 TIF MISCELLANEOUS EXPENSE	1
	2			HIL1574	607.06	470	470-750-5240 TIF MISCELLANEOUS EXPENSE	1
				INVOICE TOTAL	624.71			
				VENDOR TOTAL	624.71			
2403-090804	1	3/20/24	3/07/24	3354 MCCONNELL & ASSOCIATES SEAL CRACKS	4,680.00	101	101-410-5311 STREET-STREET REPAIR	1
				INVOICE TOTAL	4,680.00			
				VENDOR TOTAL	4,680.00			
17	1	3/20/24	3/04/24	3679 MENARD, INC CLUBHOUSE DOOR	349.00	101	101-330-5501 GOLF CAPITAL OUTLAY	1
				INVOICE TOTAL	349.00			
				VENDOR TOTAL	349.00			
IN2019864	1	3/20/24	3/08/24	2483 MUNICIPAL EMERGENCY SERVICES CERTIFY & FIT PPE	1,190.68	101	101-220-5301 FIRE COMMODITIES	1
				INVOICE TOTAL	1,190.68			
				VENDOR TOTAL	1,190.68			
033124	1	3/20/24	3/31/24	3266 MFA OIL COMPANY 1200840-WTR INTAKE PROPANE	269.71	618	618-812-5326 WATER PROD-DIESEL/PROPANE	1
	2			1233842-SEWER PLANT PROPANE	519.17	621	621-870-5326 SEWER DIST DIESEL & PROPAN	1
	3			1233914-SPORTS COMPLEX PROPANE	320.57	101	101-340-5326 SPORTS COMPLEX DIESEL-PROP	1
				INVOICE TOTAL	1,109.45			
				VENDOR TOTAL	1,109.45			
62536	1	3/20/24	3/07/24	2841 MIDWEST ELEC TRANSFORMERS POLE MOUNT TRANSFORMERS	6,520.85	619	619-830-5301 ELEC DIST COMMODITIES	1
				INVOICE TOTAL	6,520.85			
				VENDOR TOTAL	6,520.85			
77059	1	3/20/24	3/01/24	1585 NETWORKS PLUS MONTHLY IT CONTRACT	188.50	101	101-110-5201	1

**CHECKS, E-PAYMENTS & ACH -- \$168,494.64 (03/20/2024)**



**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST GL	ACCOUNT	CK SQ
	2			MONTHLY IT CONTRACT	1,147.36	101	LEGISLATIVE CONTRACTUAL SE 101-120-5201	1
	3			MONTHLY IT CONTRACT	382.50	101	ADMIN CONTRACTUAL SERVICES 101-210-5201	1
	4			MONTHLY IT CONTRACT	3.00	101	POLICE CONTRACTUAL SERVICE 101-220-5201	1
	5			MONTHLY IT CONTRACT	101.20	101	FIRE CONTRACTUAL SERVICES 101-330-5201	1
	6			MONTHLY IT CONTRACT	63.50	101	GOLF CONTRACTUAL SERVICES 101-340-5201	1
	7			MONTHLY IT CONTRACT	87.90	101	SPORTS COMPLEX CONT SERVIC 101-350-5201	1
	8			MONTHLY IT CONTRACT	176.60	101	MUSEUM CONTRACTUAL SERVICE 101-410-5201	1
	9			MONTHLY IT CONTRACT	113.70	101	STREET CONTRACTUAL SERVICE 101-510-5201	1
	10			MONTHLY IT CONTRACT	75.40	618	PLANNING & ZONING CONT SER 618-810-5201	1
	11			MONTHLY IT CONTRACT	737.70	618	WTR DIST CONTRACTUAL SERVI 618-812-5201	1
	12			MONTHLY IT CONTRACT	603.50	619	WATER PROD CONTRACTUAL SER 619-830-5201	1
	13			MONTHLY IT CONTRACT	510.20	620	ELEC DIST CONTRACTUAL SERV 620-850-5201	1
	14			MONTHLY IT CONTRACT	446.70	621	REFUSE DISTB CONTRACTUAL S 621-870-5201	1
	15			MONTHLY IT CONTRACT	27.60	101	SEWER DIST CONTRACTUAL SER 101-320-5201	1
				INVOICE TOTAL	4,665.36		POOL CONTRACTUAL SERVICES	
77060	1	3/20/24	3/01/24	FIREWALL/NETWORKING	185.92	618	618-812-5201 WATER PROD CONTRACTUAL SER	1
				INVOICE TOTAL	185.92			
77342	1	3/20/24	3/13/24	D DALKE - PRITNING	45.00	101	101-410-5201 STREET CONTRACTUAL SERVICE	1
				INVOICE TOTAL	45.00			
				VENDOR TOTAL	4,896.28			
030124	1	3/20/24	3/01/24	1475 OFFICE PLUS OF KANSAS 4090461-0 - PER PAPER	13.99	101	101-120-5301 ADMIN COMMODITIES	1
	2			4090682-0 - FOLDERS, SHARPIES	32.38	101	101-120-5301 ADMIN COMMODITIES	1
	3			4091261-0 - WHITE OUT	19.58	101	101-120-5301 ADMIN COMMODITIES	1
				INVOICE TOTAL	65.95			
				VENDOR TOTAL	65.95			
030124	1	3/20/24	3/01/24	1200 U.S. POSTAL SERVICE 12 MONTHS	188.00	101	101-120-5301	1

**CHECKS, E-PAYMENTS & ACH -- \$168,494.64 (03/20/2024)**

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST	GL ACCOUNT	CK SQ
							ADMIN COMMODITIES	
				INVOICE TOTAL	188.00			
				VENDOR TOTAL	188.00			
2024062	1	3/20/24	2/29/24	2601 RAY LINDSEY COMPANY DOME ADAPTER	338.86	621	621-870-5301 SEWER DIST COMMODITIES	1
				INVOICE TOTAL	338.86			
				VENDOR TOTAL	338.86			
031124	1	3/20/24	3/11/24	1564 BEN STEKETEE SCAFFA LODGING	1,842.54	101	101-220-5301 FIRE COMMODITIES	1
				INVOICE TOTAL	1,842.54			
				VENDOR TOTAL	1,842.54			
3291425	1	3/20/24	3/01/24	3227 TOUCHTONE COMMUNICATIONS LONG DISTANCE	44.20	101	101-120-5280 ADMIN UTILITIES E-PAYMNT 6101553 3/20/24	1
				INVOICE TOTAL	44.20			
				VENDOR TOTAL	44.20			
230833162-00	1	3/20/24	2/28/24	1011 UNITED RENTALS (N AMERICA) INC ADAPTER & POTENTIOMETER	138.94	101	101-410-5301 STREET COMMODITIES	1
				INVOICE TOTAL	138.94			
				VENDOR TOTAL	138.94			
241448	1	3/20/24	3/01/24	3491 VALIDITY SCREENING SOLUTIONS BACKGROUND CHECK - C ARNOLD	31.00	101	101-120-5301 ADMIN COMMODITIES	1
	2			BACKGROUND CHECK - E LEHMANN	31.00	101	101-120-5301 ADMIN COMMODITIES	1
				INVOICE TOTAL	62.00			
				VENDOR TOTAL	62.00			
9957791411	1	3/20/24	2/28/24	2714 VERIZON WIRELESS IPADS	40.01	618	618-812-5280 WATER PRODUCTION UTILITIES E-PAYMNT 6101555 3/20/24	1
	2			IPADS	40.01	621	621-870-5280 SEWER DIST UTILITIES E-PAYMNT 6101555 3/20/24	1
				INVOICE TOTAL	80.02			
9957835704	1	3/20/24	2/28/24	IPADS	120.03	101	101-120-5280 ADMIN UTILITIES	1

**CHECKS, E-PAYMENTS & ACH -- \$168,494.64 (03/20/2024)**

**SCHEDULED CLAIMS LIST**

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST GL ACCOUNT	CK SQ
	2			IPADS	40.01	101 E-PAYMNT 6101554 3/20/24 101-110-5280 LEGISLATIVE UTILITIES	1
	3			IPADS	40.01	621 E-PAYMNT 6101554 3/20/24 621-870-5280 SEWER DIST UTILITIES	1
	4			IPADS	40.01	618 E-PAYMNT 6101554 3/20/24 618-812-5280 WATER PRODUCTION UTILITIES	1
				INVOICE TOTAL	240.06		
				VENDOR TOTAL	320.08		
193929	1	3/20/24	3/13/24	2378 WEIS FIRE/SAFETY EQUIP, LLC FIREFIGHTERS NAME PANELS	871.80	101 101-220-5301 FIRE COMMODITIES	1
				INVOICE TOTAL	871.80		
193930	1	3/20/24	3/13/24	FIRE ENGINE LIGHT TOWER	142.44	101 101-220-5210 FIRE EQUIPMENT MAINTENANCE	1
				INVOICE TOTAL	142.44		
				VENDOR TOTAL	1,014.24		
WSC-8775	1	3/20/24	2/29/24	3693 WORKSTEPS, INC. POET - CONNOR HIEBERT	75.00	101 101-220-5301 FIRE COMMODITIES	1
	2			POET - BRENDON SCHAFER	75.00	101 101-220-5301 FIRE COMMODITIES	1
				INVOICE TOTAL	150.00		
				VENDOR TOTAL	150.00		
				CENTRAL NATIONAL BANK TOTAL	168,494.64		
				TOTAL MANUAL CHECKS	.00		
				TOTAL E-PAYMENTS	2,723.53		
				TOTAL PURCH CARDS	.00		
				TOTAL ACH PAYMENTS	129,653.55		
				TOTAL OPEN PAYMENTS	36,117.56		
				GRAND TOTALS	168,494.64		

**CHECKS, E-PAYMENTS & ACH -- \$168,494.64 (03/20/2024)**

Hillsboro, Kansas  
March 5, 2024

1. The City Council met in regular session via Zoom and in person on Tuesday, March 5, 2024, at 6:30pm with Mayor Lou Thurston and Council members Blake Beye, Byron McCarty, and Ronald Wilkins participating.

Members Absent: Brent Driggers.

**2. Others Participating:** Andrew Kovar, City Attorney; Matt Stiles, City Administrator; Danielle Bartel, City Clerk; Dale Dalke, Street Superintendent; Kenneth Olsen of Enterprise Fleet Management; Billy Hendrix, Kaitlin Spencer, and Matt Hein of the Hillsboro Fire Department; Jane Brotemarkle of 103 N Cedar.

**3. CALL TO ORDER:** Mayor Lou Thurston called the meeting to order at 6:30pm.

#### **4. APPROVAL OF CONSENT AGENDA**

**VOUCHERS** in the amount of \$262,830.16.

**MINUTES** for the regular council meeting dated February 20, 2024.

Council member McCarty motioned to approve the consent agenda. Council member Wilkins seconded. Motion carried.

**5. PUBLIC COMMENT:** Hillsboro firefighters Matt Hein, Billy Hendrix and Kaitlin Spencer shared about their experience at the recent SCAFFA training and thanked Council members for supporting the fire department. Seven firefighters attended the training to increase knowledge, build confidence and develop relationships.

Jane Brotemarkle of 103 N Cedar inquired about the type of equipment used by the fire department.

Mayor Thurston noted that Matt Hein is a captain in the fire department and works full time for the city street department. Billy Hendrix also works for the city in the electric department, and Kaitlin Spencer work for the Marion County EMS. The council members shared their appreciation for the firefighters, and the work they do.

**6. ENTERPRISE FLEET MANAGEMENT:** Administrator Stiles introduced Kenneth Olsen of Enterprise Fleet Management who shared about a fleet replacement program. Council discussion regarding vehicle maintenance, insurance, equity, and the sale of vehicles. Discussion continued regarding local dealerships, response time from Enterprise, and monitoring. Olsen reviewed the potential replacement schedule.

Council directed staff to visit with owners of local dealerships and review other fleet management options for comparison to the quote provided. Council consensus to continue reviewing options to replace the aging fleet.

**7. ANNUAL DEPARTMENT HEAD REPORT – STREET DEPARTMENT:** Dale Dalke, Street Superintendent, recalled the numerous individuals he has worked with over the years and shared his appreciation for Matt Hein, who has been with the department for 10 years. He also acknowledged Weston Giesbrecht who has been with the department for about one year. Dalke highlighted activity over the last year including the splash pad, resurface Main & Grand, significant snowfalls, equipment acquired, and street sign replacement. Looking ahead, Dalke mentioned crack sealing, the Adams Street project, and having more concrete crushed. Discussion regarding the south pond at Memorial Park and a street sign to be adjusted.

Mayor Thurston offered his extreme appreciation for the work done on the community plaza and splash pad. He also recalled Dalke's work on the Grand Street brick project several years ago that engaged the community. The mayor suggested Dalke discuss with Administrator Stiles ways to reduce turnover in the street department. The Council thanked Dalke for his good work and his report.

#### **8. BUSINESS ITEMS:**

**ORDINANCE 1384: AMENDING SERVICE DISCONNECTION FEE:** Administrator Stiles reviewed the staff's recommendation to revise the Service Disconnect Policy to split the reconnect fee into a letter delivery fee of \$25 and a reconnect fee of \$25.

Council member Wilkins motioned to adopt Ordinance 1384 to amend the service disconnection fee. Council member Beye seconded. Motion carried 3-0.

**MUNICIPAL POLICY 93: SERVICE DISCONNECTION:** Administrator Stiles shared that both the Ordinance and the Policy would need to be approved to make this change effective.

Council member McCarty motioned to approve the amendment to Policy 93 as presented. Council member Beye seconded. Motion carried.

**MUNICIPAL POLICY 70: AQUATIC CENTER ADMISSION:** Administrator Stiles shared of amendments to the aquatic center policy including rates for city employees, safety, operation, and manager responsibilities necessary to operate the facility.

Council member Beye motioned to approve the amendment to Policy 70 as presented. Council member McCarty seconded. Motion carried.

**SEWER LINE REPLACEMENT PROJECT:** Administrator Stiles shared of difficulties with a specific section of sewer line and requested Council approval to replace the section in house. Administrator Stiles stated his confidence in staff's ability to replace this section and it would save approximately \$50,000. The cost is not to exceed \$23,000.

Council member McCarty motioned to approve the sewer line replacement project at a cost not to exceed \$23,000. Council member Beye seconded. Motion carried.

**HILLSBORO FORD INVOICES:** Administrator Stiles reviewed the Hillsboro Ford invoices totaling \$4,284.23. Council member Wilkins motioned to approve the invoices. Council member McCarty seconded. Council member Beye abstained. Motion carried with the Mayor's vote in favor.

## 9. DISCUSSION ITEMS

**FINANCIAL ANALYSIS FOR STREET REPAIRS & FIRE STATION:** Administrator Stiles shared the financing analysis developed by Raymond James for the street repairs and fire station. Council discussion regarding options for street repairs. Staff recommended Greg Vahrenberg to present at a future meeting to review all options.

Council directed staff to have Greg Vahrenberg share during a future Council meeting regarding the \$1.4M street project. Council also directed staff to continue moving forward with the fire station.

**POLICY 49: PURCHASING POLICY:** Administrator Stiles highlighted the policy changes, specifically for increasing the sewer and water chemicals, and the increased amount for Purchase Orders. Mayor Thurston inquired if Council would like time to review, or if members would like to act on the policy change at this meeting.

Council member Beye motioned to approve the amendments to Policy 49 for purchases as presented. Council Member Wilkins seconded. Motion carried.

**10. CITY ADMINISTRATOR'S REPORT:** Administrator Stiles reported on the following:

- Childcare Bids
- Planning Commission Hearings
- Property & Casualty Insurance
- Code Enforcement Change
- Gorges Dairy
- Sales Tax Report

Administrator Stiles thanked Doug Dick for his time as the Code Enforcement officer for the city. Doug will continue serving as a reserve police officer.

**11. PUBLIC COMMENTS:** None.

**12. COUNCIL COMMENTS:** Council member Wilkins thanked firefighters for what they do, especially considering the compensation; He also thanked Dale Dalke for his work. Council member McCarty shared that he's received requests for benches and dog waste baskets along the walking trail. Council member Beye wished the local teams' good luck in the upcoming basketball tournaments. Mayor Thurston shared about the APPA 2024 Legislative Rally in Washington DC and his ability to bring up local issues. The Mayor appreciated the opportunity to attend.

**13. ADJOURNMENT:** Council meeting adjourned at 8:16pm.

ATTEST:

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LOUIS THURSTON, MAYOR

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DANIELLE BARTEL, CITY CLERK

**CITY OF HILLSBORO, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended December 31, 2023

DRAFT

**CITY OF HILLSBORO, KANSAS**  
 Primary Government Financial Statement With Independent Auditors' Report  
 For the Year Ended December 31, 2023

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**CITY OF HILLSBORO, KANSAS**  
Primary Government Financial Statement With Independent Auditors' Report  
For the Year Ended December 31, 2023

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## INDEPENDENT AUDITORS' REPORT

To the City Council  
**City of Hillsboro, Kansas**  
Hillsboro, Kansas

### Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **City of Hillsboro, Kansas**, as of and for the year ended December 31, 2023 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 matters discussed in the Basis for Adverse 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 the City as of December 31, 2023, 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 the City as of December 31, 2023, 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 1.

### 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 responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, 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.

#### *Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City 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 1 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 Statement**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; 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 about the City'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.

### **Auditors' Responsibilities 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 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 judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- 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.
- 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 the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's 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 internal 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 expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional 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 accompanying supplementary 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 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated April 18, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits>. The 2022 actual column 2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.



**ADAMSBROWN, LLC**  
Certified Public Accountants  
Great Bend, Kansas

March 19, 2024

**CITY OF HILLSBORO, KANSAS**  
 Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Regulatory Basis Fund Types</b>							
<b>General Fund</b>	\$ 134,205	4,885	2,485,098	2,430,657	193,531	(7,158)	186,373
<b>Special Purpose Funds</b>							
Airport Revolving Fund	4,844	-	4,479	7,998	1,325	-	1,325
D.A.R.E. Fund	345	-	-	-	345	-	345
Equipment Reserve Fund	82,234	-	152,947	106,825	128,356	-	128,356
Fire Equipment Replacement Reserve Fund	144,745	-	234,156	261,609	117,292	-	117,292
Local Sales Tax Fund	519,963	-	554,855	705,263	369,555	10,355	379,910
Museum Trust Fund	38,660	-	5,858	2,864	41,654	-	41,654
Industrial Fund	15,108	-	61,959	59,425	17,642	72	17,714
Library Fund	6,417	-	86,241	86,424	6,234	213	6,447
Recreation Fund	417	-	21,475	21,580	312	-	312
Special Highway Fund	58,804	-	73,948	90,696	42,056	29,270	71,326
Special Law Enforcement Fund	49,410	-	21,951	10,635	60,726	598	61,324
Special Parks and Recreation Fund	2,495	-	2,146	1,880	2,761	-	2,761
Capital Improvement Fund	72,595	-	33,025	105,091	529	-	529
Tree Screening Fund	8,033	-	-	-	8,033	-	8,033
<b>Bond and Interest Funds</b>							
Bond and Interest Fund	34,832	-	828,254	698,730	164,356	-	164,356
TIF Fund	375	-	22,775	23,150	-	-	-
<b>Capital Projects Fund</b>							
Street Improvement Project Fund	56,085	-	-	56,085	-	-	-
CDBG Project Fund	-	-	637,500	86,482	551,018	-	551,018
<b>Business Funds</b>							
Electric Operating Fund	589	353	3,494,791	2,898,371	597,362	101,980	699,342
Refuse Operating Fund	74,226	-	472,442	466,390	80,278	380	80,658
Sewer Operating Fund	735,667	296	759,017	1,141,764	353,216	6,614	359,830
Water Operating Fund	248,153	707	1,174,792	1,217,119	206,533	3,096	209,629
<b>Trust Funds</b>							
Special Law Enforcement Trust Fund	3,768	-	1,545	-	5,313	-	5,313
Insurance Proceeds Fund	2,250	-	23,175	23,175	2,250	-	2,250
<b>Total Primary Government</b>	<u>2,294,220</u>	<u>6,241</u>	<u>11,152,429</u>	<u>10,502,213</u>	<u>2,950,677</u>	<u>145,420</u>	<u>3,096,097</u>
<b>Related Municipal Entities</b>							
Hillsboro Land Bank	1,627	-	55,494	57,057	64	17,400	17,464
Hillsboro Public Building Commission - Health Care Facilities	213,147	-	64,962	105,588	172,521	-	172,521
Hillsboro Public Building Commission - Family Aquatic Center	-	-	176,290	176,290	-	-	-
<b>Total Related Municipal Entities</b>	<u>214,774</u>	<u>-</u>	<u>296,746</u>	<u>338,935</u>	<u>172,585</u>	<u>17,400</u>	<u>189,985</u>
<b>Total Primary Government (Excluding Agency Funds)</b>	<u>\$ 2,508,994</u>	<u>6,241</u>	<u>11,449,175</u>	<u>10,841,148</u>	<u>3,123,262</u>	<u>162,820</u>	<u>3,286,082</u>

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

**CITY OF HILLSBORO, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2023

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**Composition of Cash**

Checking Accounts	\$ 1,720,113
Petty Cash	500
Certificates of Deposit	<u>1,500,000</u>
Total Primary Government	<u>3,220,613</u>
Total Related Municipal Entities	189,985
Agency Funds per Schedule 3	<u>(124,516)</u>

**Total Primary Government (Excluding Agency Funds) \$ 3,286,082**

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

## CITY OF HILLSBORO, KANSAS

Notes to Financial Statement

December 31, 2023

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**City of Hillsboro, Kansas** has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

#### **Financial Reporting Entity**

The City is a municipal corporation governed by an elected five-member council. This financial statement presents the City (the municipality) and its related municipal entities, Hillsboro Public Building Commission and Land Bank, shown below. The related municipal entities are included in the City's reporting entity because they were established to benefit the City and/or its constituents. This financial statement does not include the related municipal entities, Hillsboro Public Library, Recreation Commission, Convention and Visitors Bureau, and Housing Authority of City of Hillsboro, Kansas, shown below.

#### **Hillsboro Public Building Commission**

The City's Public Building Commission was formed March 17, 1998, under K.S.A 12-1757 to 12-1768. The commission can sue and be sued, and can buy, sell, or lease real property. The commission can issue revenue bonds without City approval for the purpose of providing funds to acquire, erect, equip, repair, maintain, and operate buildings or other facilities maintained and operated by the City, as amended by Charter Ordinance No. 14.

#### **Hillsboro Land Bank**

The Hillsboro Land Bank is formed under the authority of K.S.A. 12-5901 *et seq.* The land bank develops, acquires and holds certain vacant, unused and abandoned properties within City limits. The land bank can sue and be sued, and can buy, sell, or lease real property.

#### **Hillsboro Public Library**

The City's Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City Council. Bond issuances must also be approved by the City. Unaudited financial statements can be obtained by contacting the Library.

#### **Hillsboro Recreation Commission**

The City's Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the City levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Unaudited financial statements can be obtained by contacting the Recreation Commission.

#### **Hillsboro Convention and Visitors Bureau**

The Convention and Visitors Bureau operates as a separate governing body but the City levies the taxes for the convention and visitors bureau. Acquisition or disposition of real property by the Bureau must be approved by the City. Bond issuances must also be approved by the City. Unaudited financial statements can be obtained by contacting the Convention and Visitors Bureau.

#### **Housing Authority of City of Hillsboro, Kansas**

The City's Housing Authority operates the City's housing projects. The housing authority can sue and be sued, and can buy, sell, or lease real property. Bond issuances must be approved by the City. Audited financial statements can be obtained by contacting the housing authority's office.

## CITY OF HILLSBORO, KANSAS

Notes to Financial Statement

December 31, 2023

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### **Basis of Presentation – Fund Accounting**

The accounts of the City are organized and operated on the basis of funds. In governmental accounting, 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 minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the City for the year ended December 31, 2023.

### **Regulatory Basis Fund Types**

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

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

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

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

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

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

### **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 balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

**CITY OF HILLSBORO, KANSAS**

Notes to Financial Statement

December 31, 2023

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**Reimbursements**

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

**NOTE 2 – 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:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

If the City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20<sup>th</sup>. The City did hold a revenue neutral rate hearing this year.

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 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were budget amendments for this year for the Equipment Reserve Fund, Local Sales Tax Fund, Sewer Operating Fund, Refuse Operating Fund, and Water Operating Fund.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose fund: D.A.R.E Fund, Fire Equipment Replacement Reserve Fund, Museum Trust Fund, and Tree Screening Fund.

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



## CITY OF HILLSBORO, KANSAS

Notes to Financial Statement

December 31, 2023

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### NOTE 3 – DEPOSITS AND INVESTMENTS

**City of Hillsboro, Kansas** follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

#### 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 K.S.A. 9-1405.

#### Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City does not use "peak periods". All deposits were legally secured at December 31, 2023.

At December 31, 2023, the City's carrying amount of deposits was \$3,220,613 and the bank balance was \$3,245,673. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$602,045 was covered by federal depository insurance and \$2,643,628 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

At December 31, 2023, the Hillsboro Public Building Commission's carrying amount of deposits was \$172,521 and the bank balance was \$173,583. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, the entire balance was covered by federal depository insurance.

At December 31, 2023, the Hillsboro Land Bank's carrying amount of deposits was \$17,459 and the bank balance was \$30,469. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, the entire balance was covered by federal depository insurance.

#### Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The City had no investments at December 31, 2023.

**CITY OF HILLSBORO, KANSAS**

Notes to Financial Statement

December 31, 2023

**NOTE 4 – INTERFUND TRANSFERS**

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **City of Hillsboro, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2023 were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Capital Improvement Fund	K.S.A. 12-1,118	\$ 29,250
General Fund	Fire Equipment Replacement Reserve Fund	K.S.A. 12-1,117	32,000
Township Fire Equipment Fund	Fire Equipment Replacement Reserve Fund	K.S.A. 12-1,117	10,336
Water Operating Fund	Equipment Reserve Fund	K.S.A. 12-1,117	7,500
Water Operating Fund	Bond and Interest Fund	K.S.A. 12-825d	100,000
Water Operating Fund	General Fund	K.S.A. 12-825d	75,000
Electric Operating Fund	General Fund	K.S.A. 12-825d	465,000
Electric Operating Fund	Industrial Fund	K.S.A. 12-825d	40,000
Electric Operating Fund	Equipment Reserve Fund	K.S.A. 12-1,117	7,500
Refuse Operating Fund	General Fund	K.S.A. 12-825d	27,500
Refuse Operating Fund	Equipment Reserve Fund	K.S.A. 12-1,117	7,500
Street Improvement Project Fund	Bond and Interest Fund	Closed Fund	56,085
Local Sales Tax Fund	Bond and Interest Fund	Ordinance	250,000
Sewer Operating Fund	Bond and Interest Fund	K.S.A. 12-825d	150,000
Sewer Operating Fund	Equipment Reserve Fund	K.S.A. 12-1,117	7,500
Sewer Operating Fund	General Fund	K.S.A. 12-825d	150,000

**NOTE 5 – CAPITAL PROJECTS**

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
KDHE Water Project	\$ 1,100,000	\$ 115,579
CDBG Childcare Building	2,368,050	86,482

**NOTE 6 – LITIGATION**

**City of Hillsboro, Kansas** is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the City.

**NOTE 7 – RISK MANAGEMENT**

**City of Hillsboro, Kansas** is exposed to various risks or loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The City has been unable to obtain workers' compensation insurance at a cost it considered to be economically

**CITY OF HILLSBORO, KANSAS**  
Notes to Financial Statement  
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justifiable. For this reason, the City joined together with other cities in the State to participate in the Kansas Municipal Insurance Trust (KMIT), a public entity risk pool currently operating as a common risk management and insurance program for 177 participating members.

The City pays an annual premium to Kansas Municipal Insurance Trust (KMIT) for its workers' compensation insurance coverage. The agreement to participate provides that the Kansas Municipal Insurance Trust will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. During 2023, the City contributed \$34,894 to the fund for this insurance coverage. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Municipal Insurance Trust management.

Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims resulting from these risks have not exceeded commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

**NOTE 8 – GRANTS AND SHARED REVENUES**

**City of Hillsboro, Kansas** participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

**NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

The City was not properly bonded for a project that exceeded \$100,000, which is in violation of K.S.A. 60-1111.

**NOTE 10 – DEFERRED COMPENSATION PLAN**

**City of Hillsboro, Kansas** sponsors a deferred compensation plan under Internal Revenue Code Section 457(b) and 401(a). Permanent and part-time employees are eligible to participate under the 457(b) plan. The employee is responsible for the amount of deferred compensation to be contributed. The City is not required to make any contributions for either plan except as outlined in employment contracts. The City contributed \$5,826 to the 401(a) plan for the year ended December 31, 2023.

**NOTE 11 – DEFINED BENEFIT PENSION PLAN**

**General Information about the Pension Plan**

Plan Description

**City of Hillsboro, Kansas** 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 publicly available financial report that includes financial statements and required supplementary information. KPERs' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERs website at [www.kpers.org](http://www.kpers.org) or by writing to KPERs (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

## CITY OF HILLSBORO, KANSAS

Notes to Financial Statement

December 31, 2023

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### 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, 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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were \$139,372 for the year ended December 31, 2023.

### Net Pension Liability

At December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,546,177. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The City's proportion of the net pension liability was based on the ratio of the City'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 this financial statement.

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

### NOTE 12 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **City of Hillsboro, Kansas** 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 retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

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, 2023.

### NOTE 13 – HEALTH REIMBURSEMENT ARRANGEMENT

**City of Hillsboro, Kansas** entered into a Health Reimbursement Arrangement (HRA) starting in 2021. The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The

**CITY OF HILLSBORO, KANSAS**  
Notes to Financial Statement  
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HRA plan is funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employee, their spouse or their dependents. The maximum allowance per year through BCBS is \$7,000 for employee only, \$14,000 for employee and spouse, employee and children and employee and family. Of this amount the employee is responsible for \$4,000 for employee only and \$8,000 for employee and spouse, employee and children and employee and family. The City is responsible for the difference. The amount the City paid in HRA reimbursements was \$98,973 for the year ended December 31, 2023.

**NOTE 14 – COMPENSATED ABSENCES**

**Vacation**

City of Hillsboro, Kansas’ policy regarding vacation for full-time employees is as follows:

Years Worked	Amount Earned
0-9	80 hours/year
10 and over	120 hours/year

The Public Library’s policy regarding vacation for full-time employees is as follows:

Years Worked	Minutes Earned per Hour Worked	Maximum
0-4	1.5	45 hours/year
5-9	2.0	60 hours/year
10 and over	2.5	76 hours/year

Part-time employees who work at least 30 hours per week shall earn vacation at the rate of 4 hours each month of employment. Seasonal and temporary employees do not earn vacation. Training employees terminated prior to attaining full-time status are not paid for accrued vacation. Eligible employees shall be paid for all accumulated unused vacation upon termination.

Vacation may not be taken until the employee completes one full year of service. The maximum accrual for vacation at the date of the employee’s employment anniversary shall be no more than 160 hours for employees with 1-9 years of service and 240 hours for employees with 10 years of service. Upon termination any unused vacation will be paid to the employee.

**Sick Leave**

The City’s policy for sick leave permits a full-time employee to earn sick leave at the rate of 8 hours per calendar month up to a maximum of 480 hours. Twenty-four hour shift full-time employees shall earn sick leave at a rate of 4 hours per calendar month up to a maximum of 480 hours. Part-time employees who work at least 30 hours per week shall earn sick leave at the rate of 4 hours per month. Employees will complete a 90 days probationary period before earning sick leave. Seasonal and temporary employees do not earn sick leave. Sick leave will be paid for absences resulting from personal illness, injuries, accidents or other physical incapacities, occurring either on or off the job. Upon termination of employment an employee shall not be paid for accumulated sick leave.

**Comp Time**

Comp time is earned at the rate of 1½ hours per every hour worked over 40 hours during a one week period. At the discretion of the department head and with the agreement of the employee, an employee may be given compensatory time off in lieu of cash payments for the overtime worked. It must be taken as time off within two pay periods following the period in which it was earned. Upon termination any unused

**CITY OF HILLSBORO, KANSAS**  
Notes to Financial Statement  
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compensatory time will be paid to the employee. The liability for comp time at December 31, 2023 was \$8,975 for the City. This is reflected in the financial statement.

**NOTE 15 – HILLSBORO PUBLIC BUILDING COMMISSION**

**Lease Receivable**

Hillsboro Public Building Commission entered into two separate lease agreements with **City of Hillsboro, Kansas** for the lease of the aquatic center and hospital project. The City is obligated to make payments to the Commission equivalent to the debt that the Commission has assumed and to pay its outstanding revenue bonds. The Commission covenants that, unless the City is in default under the lease obligation, it will not, without the City's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease obligation. The City covenants and agrees that it will, during the term of the lease obligation, keep and maintain the property and all parts thereof in good condition and repair, including but not limited to the furnishing of all parts, mechanisms and devices required to keep the machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire. Total payments receivable are as follows:

<u>Years Ending December 31</u>	<u>Total</u>
2024	\$ 91,900
2025	90,150
2026	93,400
2027	91,200
2028	89,000
2029-2033	453,425
2034-2038	455,350
<b>Total</b>	<b>\$ <u>1,364,425</u></b>

**Long-Term Debt**

The Commission issued Revenue Bonds, Series 2011 dated April 18, 2011 with an original issue amount of \$2,140,000. The bonds have varying maturities with annual payments. Interest rates range from 3.00%-4.00% depending on the maturity date. These bonds were callable on October 1, 2017.

The Commission issued Taxable Revenue Bonds, Series 2015 dated December 30, 2015 with an original issue amount of \$1,325,000. The bonds have varying maturities with annual payments. Interest rates range from 2.00%-4.50% depending on the maturity date.

**NOTE 16 – CONDUIT DEBT**

**City of Hillsboro, Kansas** has issued education facilities revenue bonds to provide financial assistance to a College for the purpose of financing the costs of certain education facilities and refinancing of certain bonds issued for the benefit of the College. The bonds are generally payable from and secured by the project financed and if needed, additional assets or revenues of the College serviced by the bond issuance. Upon repayment of the bonds, ownership of the acquired facilities transfers to the College served by the bond issuance. The City is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The original amount of the bonds was \$7,000,000. The outstanding balance of the bonds as of December 31, 2023 was unavailable.

**CITY OF HILLSBORO, KANSAS**

Notes to Financial Statement

December 31, 2023

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**City of Hillsboro, Kansas** has issued health care facilities revenue bonds to provide financial assistance to a Retirement Facility for the purpose of financing the costs of certain health care facilities and refinancing of certain bonds issued for the benefit of the Retirement Facility. The bonds are generally payable from and secured by the project financed and if needed, additional assets or revenues of the Retirement Facility serviced by the bond issuance. Upon repayment of the bonds, ownership of the acquired facilities transfers to the Retirement Facility served by the bond issuance. The City is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The original amount of the bonds was \$5,983,459. The outstanding balance of the bonds as of December 31, 2023 was unavailable.

**NOTE 17 – LONG-TERM DEBT**

**City of Hillsboro, Kansas** has the following types of long-term debt.

**General Obligation Bonds**

On September 12, 2018, the City issued \$105,000 in Series 2018 bonds for the purpose of financing the construction of sanitary sewer improvements. The entire cost of the project will be levied and assessed to the landowners.

On August 1, 2019, the City issued \$4,055,000 in Series 2019A bonds for the purpose of providing funds to pay off the Series 2018 General Obligation Temporary Notes and for financing construction improvements to multiple streets.

On October 10, 2019, the City issued \$5,195,000 in Series 2019B Refunding Bonds for the purpose of refunding the Series 2009A General Obligation Bonds and Series 2006A General Obligation Water Bonds.

On October 28, 2021, the City issued \$957,000 in Series 2021A Refunding Bonds for the purpose of refunding the Series 2007 General Obligation Bond, Series 2011A General Obligation Bond, and Series 2011B General Obligation Bond.

**KDHE and KDOT Revolving Loans**

On July 11, 2006, the City entered into a \$146,352 revolving loan agreement with the Kansas Department of Health and Environment acting on behalf of the State of Kansas to finance the construction of Lincoln Street. The City will use proceeds generated by the City for loan repayment, which began August 1, 2006.

On October 17, 2006, the City entered into a \$531,535 revolving loan agreement with the Kansas Department of Transportation acting on behalf of the State of Kansas to finance the construction on Adams Street. The City will use proceeds generated by the City for loan repayment, which began on August 1, 2007.

On December 13, 2017, the City entered into a \$3,107,750 revolving loan agreement with the Kansas Department of Health and Environment acting on behalf of the State of Kansas to finance the construction and engineering for the replacement of waterlines. The City will use proceeds generated by the City for loan repayment, which began on August 1, 2007.

On February 20, 2023, the City entered into a \$1,100,000 forgivable loan agreement with the Kansas Department of Health and Environment acting on behalf of the State of Kansas to finance a pilot study for water treatment plant improvements.

**Lease Obligations**

The City entered a lease agreement with Hillsboro Public Building Commission – Family Aquatic Center

**CITY OF HILLSBORO, KANSAS**

Notes to Financial Statement

December 31, 2023

on April 18, 2011 in which the City is the lessee. The basic term ends on October 1, 2025, subject to prior termination or renewal as specified in the lease. The term of the lease may be extended for two consecutive five-year terms, each such five-year renewal period referred to as an “additional term”.

The terms of the lease provide for basic rent to be paid on each basic rent payment date in an amount sufficient to pay on the next succeeding payment date, the principal of, redemption premium, if any, and interest on the Series 2011 refunding bonds which are due. The basic rent payment dates are April 1 and October 1, commencing October 1, 2011, and continuing through the basic term of the lease. The lease agreement also provides for the payment of additional rent, in addition to basic rent, in amounts pursuant to the terms of the lease. The City intends that revenues received from a one-half cent sales tax, approved by the voters of the City on April 5, 2005, and from the operation of the project under the provisions of the lease, will be used to make the City’s payments to the Commission under the lease, which payments will in turn, be used to pay debt service on the Series 2011 refunding bonds. To the extent that the payments of basic rent and additional rent are not adequate to provide the Commission with funds sufficient to pay the principal and interest on the bonds as they become due and payable, the City shall be obligated to pay, as additional rent, further sums of money as may be required for such purposes. The bonds were paid off as of December 31, 2023.

The City entered into a lease agreement with Hillsboro Public Building Commission – Hospital on December 30, 2015 in which the City is the lessee. The basic term ends on September 1, 2038. The City then entered into a sublease agreement with CAH Acquisition Company #5, LLC on December 30, 2015. The basic term of the sublease ends the same date as the original lease.

The original terms of the lease provided for basic rent to be paid on each basic rent payment date in an amount sufficient to pay on the next succeeding payment date, the principal of, redemption premium, if any, and interest on the Series 2015 taxable revenue bonds which are due. The basic rent payment dates are the first of the month commencing February 1, 2016, and continuing through the basic term of the lease. The lease agreement also provides for the payment of additional rent, in addition to basic rent, in amounts pursuant to the terms of the lease. The City intends that these rent payments will be used to make the City’s payments to the Commission under the lease, which payments will in turn, be used to pay debt service on the Series 2015 taxable revenue bonds. To the extent that the payments of basic rent and additional rent are not adequate to provide the Commission with funds sufficient to pay the principal and interest on the bonds as they become due and payable, the City shall be obligated to pay, as additional rent, further sums of money as may be required for such purposes.

In March 2019, the Hillsboro Community Hospital declared Chapter 11 bankruptcy. The City was named a party of the case that was filed with the District Court of Marion County, Kansas, where the City was a defendant. On November 19, 2019, a settlement was reached which included amending the original lease agreement with a new rental payment schedule.

<u>Year</u>		<u>Basic Rental Payment</u>
2024	\$	66,000
2025		66,000
2026		66,000
2027		66,000
2028		66,000
2029-2033		330,000
2034-2038		1,051,200
2039		524,800
<b>Total</b>	<b>\$</b>	<b><u>2,236,000</u></b>

The City has entered into lease agreements for equipment. The leases contain a fiscal funding clause.



**CITY OF HILLSBORO, KANSAS**

Notes to Financial Statement

December 31, 2023

Changes in long-term liabilities for the City for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/Payments	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>									
Series 2018	3.45%	9/12/2018	\$ 105,000	2038	\$ 85,000	-	(5,000)	<b>80,000</b>	2,933
Series 2019A	3.00-4.00%	8/1/2019	4,055,000	2039	3,635,000	-	(160,000)	<b>3,475,000</b>	138,400
Series 2019B Refunding	3.00-3.50%	10/10/2019	5,195,000	2042	5,195,000	-	-	<b>5,195,000</b>	169,263
Series 2021A	1.15%	10/28/2021	957,000	2026	769,000	-	(196,000)	<b>573,000</b>	8,280
<b>Revolving Debt</b>									
KDHE Revolving Loan	3.77%	7/11/2006	146,352	2026	34,081	-	(9,287)	<b>24,794</b>	1,198
KDOT Revolving Loan	3.79%	10/17/2006	531,535	2025	92,692	-	(36,642)	<b>56,050</b>	3,513
KDHE Revolving Loan - Waterlines	2.15%	12/13/2017	3,107,750	2039	2,202,818	-	(108,605)	<b>2,094,213</b>	46,780
KDHE Revolving Loan - Pilot Study *	2.20%	2/20/2023	1,100,000	2025	-	115,579	(115,579)	-	69
<b>Finance Leases</b>									
HPBC - Family Aquatic Center	3.00 - 4.00%	4/18/2011	2,140,000	2025	170,000	-	(170,000)	-	6,290
HPBC - Hospital	2.00 - 4.50%	12/30/2015	1,325,000	2038	1,030,000	-	(45,000)	<b>985,000</b>	43,475
Case Loader	2.91%	3/17/2017	154,050	2023	14,038	-	(14,038)	-	-
Freightliner Electric Pole Digger Truck	3.07%	10/7/2019	249,045	2026	148,034	-	(35,349)	<b>112,685</b>	4,265
Peterbilt Trash Truck	3.57%	4/17/2019	319,406	2024	58,790	-	(35,682)	<b>23,108</b>	1,611
Case 580 Loader Backhoe	3.80%	7/20/2022	115,000	2027	115,000	-	(21,278)	<b>93,722</b>	4,197
Vacuum Excavation Trailer	3.80%	7/20/2022	89,570	2027	89,570	-	(16,571)	<b>72,999</b>	3,269
2022 Police Car	2.25%	1/14/2022	32,710	2025	27,408	-	(10,776)	<b>16,632</b>	560
2020 Police Car	2.78%	9/9/2020	29,925	2025	15,304	-	(5,995)	<b>9,309</b>	383
2019 Electric Bucket Truck	2.78%	2/28/2020	130,909	2025	67,471	-	(26,433)	<b>41,038</b>	1,690
Mower and Trash Truck	5.53%	5/1/2023	203,682	2028	-	203,682	(24,441)	<b>179,241</b>	6,637
Dump Truck, Brush Truck and Sprayer	5.78%	8/15/2023	279,249	2028	-	279,249	(16,205)	<b>263,044</b>	5,280
<b>Total for City of Hillsboro</b>					<u>13,749,206</u>	<u>598,510</u>	<u>(1,052,881)</u>	<b><u>13,294,835</u></b>	<u>448,093</u>
<b>Hillsboro Public Building Commission</b>									
Series 2011	3.00 - 4.00%	4/18/2011	2,140,000	2025	170,000	-	(170,000)	-	6,290
Series 2015	2.00 - 4.50%	12/30/2015	1,325,000	2038	1,030,000	-	(45,000)	<b>985,000</b>	43,475
<b>Total for Hillsboro Public Building Commission</b>					<u>1,200,000</u>	<u>-</u>	<u>(215,000)</u>	<b><u>985,000</u></b>	<u>49,765</u>
<b>Total Contractual Indebtedness</b>					<u>\$ 14,949,206</u>	<u>598,510</u>	<u>(1,267,881)</u>	<b><u>14,279,835</u></b>	<u>497,858</u>

\* This Loan is a pilot study and 100% forgivable

**CITY OF HILLSBORO, KANSAS**

Notes to Financial Statement

December 31, 2023

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

City	YEAR								Total
	2024	2025	2026	2027	2028	2029 - 2033	2034 - 2038	2039 - 2042	
<b>Principal</b>									
General Obligation Bonds	\$ 515,000	591,000	577,000	410,000	425,000	2,345,000	2,790,000	1,670,000	<b>9,323,000</b>
Revolving Debt	158,625	141,377	120,946	118,304	120,861	644,640	717,389	152,915	<b>2,175,057</b>
Finance Leases	231,373	194,407	179,932	148,654	57,412	-	-	-	<b>811,778</b>
Finance Lease - HPBC	50,000	50,000	55,000	55,000	55,000	320,000	400,000	-	<b>985,000</b>
<b>Total Principal</b>	<b>954,998</b>	<b>976,784</b>	<b>932,878</b>	<b>731,958</b>	<b>658,273</b>	<b>3,309,640</b>	<b>3,907,389</b>	<b>1,822,915</b>	<b>13,294,835</b>
<b>Interest</b>									
General Obligation Bonds	310,037	296,665	281,011	265,555	251,433	1,044,094	610,263	134,188	<b>3,193,246</b>
Revolving Debt	47,401	43,195	39,681	37,081	34,524	132,283	59,534	2,470	<b>396,169</b>
Finance Leases	33,899	24,519	16,057	7,779	1,097	-	-	-	<b>83,351</b>
Finance Lease - HPBC	41,900	40,150	38,400	36,200	34,000	133,425	55,350	-	<b>379,425</b>
<b>Total Interest</b>	<b>433,237</b>	<b>404,529</b>	<b>375,149</b>	<b>346,615</b>	<b>321,054</b>	<b>1,309,802</b>	<b>725,147</b>	<b>136,658</b>	<b>4,052,191</b>
<b>Total City Principal and Interest</b>	<b>\$ 1,388,235</b>	<b>1,381,313</b>	<b>1,308,027</b>	<b>1,078,573</b>	<b>979,327</b>	<b>4,619,442</b>	<b>4,632,536</b>	<b>1,959,573</b>	<b>17,347,026</b>
<b>Hillsboro Public Building Commission</b>									
<b>Principal</b>									
Taxable Revenue Bonds	\$ 50,000	50,000	55,000	55,000	55,000	320,000	400,000	-	<b>985,000</b>
<b>Interest</b>									
Taxable Revenue Bonds	41,900	40,150	38,400	36,200	34,000	133,425	55,350	-	<b>379,425</b>
<b>Total Hillsboro Public Building Commission</b>	<b>\$ 91,900</b>	<b>90,150</b>	<b>93,400</b>	<b>91,200</b>	<b>89,000</b>	<b>453,425</b>	<b>455,350</b>	<b>-</b>	<b>1,364,425</b>

**CITY OF HILLSBORO, KANSAS**

Regulatory-Required Supplementary Information

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**CITY OF HILLSBORO, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	<b>Expenditures Chargeable to Current Year</b>	Variance Over (Under)
<b>Regulatory Basis Fund Types</b>					
<b>General Fund</b>	\$ 2,440,871	-	2,440,871	<b>2,430,657</b>	(10,214)
<b>Special Purpose Funds</b>					
Airport Revolving Fund	8,500	-	8,500	<b>7,998</b>	(502)
Equipment Reserve Fund	128,000	-	128,000	<b>106,825</b>	(21,175)
Local Sales Tax Fund	751,290	-	751,290	<b>705,263</b>	(46,027)
Industrial Fund	85,140	-	85,140	<b>59,425</b>	(25,715)
Library Fund	93,430	-	93,430	<b>86,424</b>	(7,006)
Recreation Fund	21,580	-	21,580	<b>21,580</b>	-
Special Highway Fund	125,000	-	125,000	<b>90,696</b>	(34,304)
Special Law Enforcement Fund	22,700	-	22,700	<b>10,635</b>	(12,065)
Special Parks and Recreation Fund	3,500	-	3,500	<b>1,880</b>	(1,620)
Capital Improvement Fund	250,000	-	250,000	<b>105,091</b>	(144,909)
<b>Bond and Interest Funds</b>					
Bond and Interest Fund	754,582	-	754,582	<b>698,730</b>	(55,852)
TIF Fund	31,230	-	31,230	<b>23,150</b>	(8,080)
<b>Business Funds</b>					
Electric Operating Fund	3,313,436	-	3,313,436	<b>2,898,371</b>	(415,065)
Refuse Operating Fund	520,417	-	520,417	<b>466,390</b>	(54,027)
Sewer Operating Fund	1,246,656	-	1,246,656	<b>1,141,764</b>	(104,892)
Water Operating Fund	1,359,211	-	1,359,211	<b>1,217,119</b>	(142,092)
<b>Agency Fund</b>					
Utility Sales Tax Fund	90,000	-	90,000	<b>10,336</b>	(79,664)

## CITY OF HILLSBORO, KANSAS

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 583,435	<b>606,459</b>	622,827	(16,368)
Delinquent Tax	2,724	-	6,000	(6,000)
Motor Vehicle Tax	71,922	<b>65,534</b>	65,531	3
Recreational Vehicle Tax	1,118	<b>1,128</b>	1,143	(15)
16/20M Vehicle Tax	326	<b>394</b>	418	(24)
Local Sales/Use Tax	498,018	<b>483,612</b>	450,000	33,612
Local Alcoholic Liquor Tax	1,925	<b>2,146</b>	2,200	(54)
In Lieu of Tax	8,949	-	-	-
Highway Connecting Links	314	<b>314</b>	315	(1)
Transient Guest Tax	15,500	<b>15,169</b>	14,000	1,169
Rental Excise Tax	-	<b>33</b>	-	33
Commercial Vehicle Tax	-	<b>4,686</b>	3,719	967
Watercraft Tax	-	<b>340</b>	356	(16)
Neighborhood Revitalization	(793)	<b>(577)</b>	(578)	1
Franchise Taxes	134,712	<b>157,096</b>	150,000	7,096
Licenses, Permits, and Fees	7,568	<b>6,385</b>	10,900	(4,515)
Building Permits	34,957	<b>11,443</b>	20,000	(8,557)
Interest Income	43,787	<b>110,235</b>	7,000	103,235
Rent Income	41,183	<b>32,923</b>	27,000	5,923
Court Fines and Bonds	16,194	<b>8,400</b>	20,000	(11,600)
Reimbursements	178,237	<b>14,949</b>	10,000	4,949
Museum Income	310	<b>524</b>	1,000	(476)
Swimming Pool Receipts	41,676	<b>35,754</b>	40,000	(4,246)
Sports Complex Income	6,634	<b>6,750</b>	7,500	(750)
Golf Course Receipts	-	<b>92,058</b>	15,000	77,058
Miscellaneous	47,096	<b>79,543</b>	60,000	19,543
Donations	58,486	<b>17,300</b>	40,000	(22,700)
Sale of Lots	4,350	<b>15,000</b>	-	15,000
Transfers In	641,231	<b>717,500</b>	800,000	(82,500)
<b>Total Receipts</b>	<u>2,439,859</u>	<u><b>2,485,098</b></u>	<u>2,374,331</u>	<u>110,767</u>
<b>Expenditures</b>				
<b>Legislative</b>				
Personal Services	12,862	<b>13,542</b>	13,000	542
Contractual Services	74,656	<b>79,746</b>	88,500	(8,754)
Commodities	25,870	<b>22,056</b>	19,000	3,056
<b>Total Legislative</b>	<u>\$ 113,388</u>	<u><b>115,344</b></u>	<u>120,500</u>	<u>(5,156)</u>

## CITY OF HILLSBORO, KANSAS

## General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued)</b>				
<b>Administrative</b>				
Personal Services	\$ 400,423	<b>359,284</b>	365,803	(6,519)
Contractual Services	42,637	<b>39,565</b>	39,150	415
Commodities	67,080	<b>76,111</b>	60,000	16,111
Capital Outlay	20,692	-	5,000	(5,000)
Miscellaneous	150	-	-	-
<b>Total Administrative</b>	<b>530,982</b>	<b>474,960</b>	<b>469,953</b>	<b>5,007</b>
<b>Police</b>				
Personal Services	477,237	<b>488,915</b>	508,058	(19,143)
Contractual Services	29,509	<b>18,733</b>	46,150	(27,417)
Commodities	32,810	<b>31,588</b>	32,000	(412)
Capital Outlay	17,740	<b>17,337</b>	9,000	8,337
<b>Total Police</b>	<b>557,296</b>	<b>556,573</b>	<b>595,208</b>	<b>(38,635)</b>
<b>Fire</b>				
Personal Services	60,458	<b>61,517</b>	58,500	3,017
Contractual Services	36,907	<b>24,098</b>	22,700	1,398
Commodities	33,901	<b>55,356</b>	37,000	18,356
Capital Outlay	9,540	<b>4,207</b>	6,500	(2,293)
<b>Total Fire</b>	<b>140,806</b>	<b>145,178</b>	<b>124,700</b>	<b>20,478</b>
<b>Street</b>				
Personal Services	224,705	<b>217,775</b>	277,595	(59,820)
Contractual Services	40,828	<b>22,477</b>	33,000	(10,523)
Commodities	51,822	<b>68,829</b>	73,500	(4,671)
Capital Outlay	30,981	-	10,000	(10,000)
<b>Total Street</b>	<b>348,336</b>	<b>309,081</b>	<b>394,095</b>	<b>(85,014)</b>
<b>Parks and Recreation</b>				
Personal Services	1,005	<b>582</b>	10,500	(9,918)
Contractual Services	13,315	<b>33,063</b>	10,500	22,563
Commodities	6,217	<b>9,154</b>	7,500	1,654
Capital Outlay	2,177	<b>19,383</b>	-	19,383
<b>Total Parks and Recreation</b>	<b>\$ 22,714</b>	<b>62,182</b>	<b>28,500</b>	<b>33,682</b>

**CITY OF HILLSBORO, KANSAS**  
**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued)</b>				
<b>Museum</b>				
Personal Services	\$ 20,566	<b>74,210</b>	31,400	42,810
Contractual Services	22,201	<b>24,047</b>	19,500	4,547
Commodities	7,377	<b>8,903</b>	8,000	903
<b>Total Museum</b>	<u>50,144</u>	<u><b>107,160</b></u>	<u>58,900</u>	<u>48,260</u>
<b>Swimming Pool</b>				
Personal Services	66,082	<b>65,830</b>	76,000	(10,170)
Contractual Services	18,355	<b>14,618</b>	17,500	(2,882)
Commodities	31,850	<b>36,052</b>	37,000	(948)
Capital Outlay	-	<b>4,300</b>	-	4,300
<b>Total Swimming Pool</b>	<u>116,287</u>	<u><b>120,800</b></u>	<u>130,500</u>	<u>(9,700)</u>
<b>Golf</b>				
Personal Services	84,545	<b>140,528</b>	83,505	57,023
Contractual Services	-	<b>18,599</b>	-	18,599
Commodities	11,017	<b>56,295</b>	2,000	54,295
<b>Total Golf</b>	<u>95,562</u>	<u><b>215,422</b></u>	<u>85,505</u>	<u>129,917</u>
<b>Public Safety</b>				
Commodities	-	<b>129</b>	-	129
<b>Planning</b>				
Personal Services	76,937	<b>84,439</b>	80,300	4,139
Contractual Services	1,496	<b>6,853</b>	1,500	5,353
Commodities	8,401	<b>1,752</b>	5,000	(3,248)
<b>Total Planning</b>	<u>86,834</u>	<u><b>93,044</b></u>	<u>86,800</u>	<u>6,244</u>
<b>Tourism</b>				
Appropriation	13,992	<b>15,500</b>	14,000	1,500
<b>Sports Complex</b>				
Personal Services	78,317	<b>73,316</b>	88,000	(14,684)
Contractual Services	2,024	<b>6,468</b>	3,400	3,068
Commodities	22,539	<b>19,202</b>	13,800	5,402
Capital Outlay	-	<b>16,250</b>	-	16,250
<b>Total Sports Complex</b>	<u>\$ 102,880</u>	<u><b>115,236</b></u>	<u>105,200</u>	<u>10,036</u>

**CITY OF HILLSBORO, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued)</b>				
<b>Court</b>				
Contractual	\$ -	<b>9,749</b>	1,600	8,149
<b>Other Expenditures</b>				
Miscellaneous	35,515	<b>29,049</b>	185,880	(156,831)
Transfers Out	197,743	<b>61,250</b>	39,500	21,750
<b>Total Other Expenditures</b>	<u>233,258</u>	<u><b>90,299</b></u>	<u>225,380</u>	<u>(135,081)</u>
<b>Total Expenditures</b>	<u>2,412,479</u>	<u><b>2,430,657</b></u>	<u>2,440,841</u>	<u>(10,184)</u>
<b>Receipts Over (Under) Expenditures</b>	27,380	<b>54,441</b>		
<b>Unencumbered Cash - Beginning</b>	106,825	<b>134,205</b>		
<b>Prior Year Cancelled Encumbrance</b>	-	<b>4,885</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>134,205</u>	<u><b>193,531</b></u>		



**CITY OF HILLSBORO, KANSAS**  
**Airport Revolving Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Fuel Sales	\$ 3,000	<b>2,016</b>	3,000	(984)
Rent	5,872	<b>2,463</b>	6,000	(3,537)
Reimbursements	2,055	-	-	-
<b>Total Receipts</b>	10,927	<b>4,479</b>	<u>9,000</u>	<u>(4,521)</u>
<b>Expenditures</b>				
Fuel	2,294	<b>2,019</b>	2,000	19
Commodities	2,563	<b>2,951</b>	500	2,451
Contractual	2,198	<b>3,028</b>	6,000	(2,972)
<b>Total Expenditures</b>	7,055	<b>7,998</b>	<u>8,500</u>	<u>(502)</u>
<b>Receipts Over (Under) Expenditures</b>	3,872	<b>(3,519)</b>		
<b>Unencumbered Cash - Beginning</b>	972	<b>4,844</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>4,844</u>	<u>1,325</u>		

**CITY OF HILLSBORO, KANSAS**  
**D.A.R.E. Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	345	345
<b>Unencumbered Cash - Ending</b>	\$ 345	345

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**CITY OF HILLSBORO, KANSAS**  
**Equipment Reserve Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
<b>Receipts</b>				
Sale of Equipment	\$ 101,510	<b>122,947</b>	-	122,947
Lease Proceeds	204,570	-	118,000	(118,000)
Transfers In	7,500	<b>30,000</b>	37,500	(7,500)
<b>Total Receipts</b>	<u>313,580</u>	<u><b>152,947</b></u>	<u>155,500</u>	<u>(2,553)</u>
<b>Expenditures</b>				
Capital Outlay	215,286	<b>79,750</b>	80,000	(250)
Contractual Services	-	<b>605</b>	20,000	(19,395)
Lease Payments	28,170	<b>26,470</b>	28,000	(1,530)
<b>Total Expenditures</b>	<u>243,456</u>	<u><b>106,825</b></u>	<u>128,000</u>	<u>(21,175)</u>
<b>Receipts Over (Under) Expenditures</b>	70,124	<b>46,122</b>		
<b>Unencumbered Cash - Beginning</b>	<u>12,110</u>	<u><b>82,234</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>82,234</u>	<u><b>128,356</b></u>		

**CITY OF HILLSBORO, KANSAS**  
**Fire Equipment Replacement Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Lease Proceeds	\$ -	118,155
Township Reimbursements	-	48,771
Reimbursed Expenses	-	24,894
Transfers In	28,968	42,336
<b>Total Receipts</b>	<u>28,968</u>	<u>234,156</u>
<b>Expenditures</b>		
Lease Payment	-	9,100
Capital Outlay	17,418	252,509
<b>Total Expenditures</b>	<u>17,418</u>	<u>261,609</u>
<b>Receipts Over (Under) Expenditures</b>	11,550	(27,453)
<b>Unencumbered Cash - Beginning</b>	<u>133,195</u>	<u>144,745</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 144,745</u>	<u>117,292</u>

**CITY OF HILLSBORO, KANSAS**  
**Local Sales Tax Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Local Sales/Use Tax	\$ 380,078	<b>350,329</b>	350,000	(350,000)
Lease Proceeds	-	<b>204,526</b>	204,526	(204,526)
<b>Total Receipts</b>	380,078	<b>554,855</b>	554,526	(554,526)
<b>Expenditures</b>				
Rent to Hillsboro Public Building				
Commission - Family Aquatic Center	172,210	<b>176,290</b>	176,290	-
Capital Outlay	35,892	<b>278,973</b>	325,000	(46,027)
Transfers Out	50,000	<b>250,000</b>	250,000	-
<b>Total Expenditures</b>	258,102	<b>705,263</b>	751,290	(46,027)
<b>Receipts Over (Under) Expenditures</b>	121,976	<b>(150,408)</b>		
<b>Unencumbered Cash - Beginning</b>	397,987	<b>519,963</b>		
<b>Unencumbered Cash - Ending</b>	\$ 519,963	<b>369,555</b>		

**CITY OF HILLSBORO, KANSAS**  
**Museum Trust Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 11	498
Donations	1,540	5,360
<b>Total Receipts</b>	1,551	5,858
<b>Expenditures</b>		
Contractual	1,290	2,864
<b>Receipts Over (Under) Expenditures</b>	261	2,994
<b>Unencumbered Cash - Beginning</b>	38,399	38,660
<b>Unencumbered Cash - Ending</b>	\$ 38,660	41,654

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**CITY OF HILLSBORO, KANSAS**  
**Industrial Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 18,674	<b>19,301</b>	19,840	(539)
Delinquent Tax	81	-	220	(220)
Motor Vehicle Tax	2,090	<b>2,063</b>	2,099	(36)
Recreational Vehicle Tax	32	<b>36</b>	37	(1)
16/20M Vehicle Tax	10	<b>11</b>	13	(2)
Commercial Vehicle Tax	-	<b>150</b>	119	31
Watercraft Tax	-	<b>11</b>	11	-
Neighborhood Revitalization	(25)	<b>(18)</b>	(18)	-
Reimbursed Expense	-	<b>405</b>	-	405
Miscellaneous	200	-	-	-
Transfers In	35,000	<b>40,000</b>	35,000	5,000
<b>Total Receipts</b>	<u>56,062</u>	<u><b>61,959</b></u>	<u>57,321</u>	<u>4,638</u>
<b>Expenditures</b>				
Personal Services	78,148	<b>49,469</b>	15,000	34,469
Commodities	3,928	<b>3,706</b>	2,140	1,566
Capital Outlay	-	<b>6,250</b>	-	6,250
Contractual	193	-	68,000	(68,000)
<b>Total Expenditures</b>	<u>82,269</u>	<u><b>59,425</b></u>	<u>85,140</u>	<u>(25,715)</u>
<b>Receipts Over (Under) Expenditures</b>	(26,207)	<b>2,534</b>		
<b>Unencumbered Cash - Beginning</b>	<u>41,315</u>	<u><b>15,108</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>15,108</u>	<u><b>17,642</b></u>		

**CITY OF HILLSBORO, KANSAS**  
**Library Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 74,752	<b>77,223</b>	79,338	(2,115)
Delinquent Tax	322	-	820	(820)
Motor Vehicle Tax	8,349	<b>8,259</b>	8,398	(139)
Recreational Vehicle Tax	130	<b>143</b>	147	(4)
16/20M Vehicle Tax	39	<b>46</b>	54	(8)
Commercial Vehicle Tax	-	<b>600</b>	477	123
Watercraft Tax	-	<b>44</b>	46	(2)
Neighborhood Revitalization	(102)	<b>(74)</b>	(74)	-
<b>Total Receipts</b>	83,490	<b>86,241</b>	<u>89,206</u>	<u>(2,965)</u>
<b>Expenditures</b>				
Appropriation to Public Library	90,766	<b>86,424</b>	<u>93,430</u>	<u>(7,006)</u>
<b>Receipts Over (Under) Expenditures</b>	(7,276)	<b>(183)</b>		
<b>Unencumbered Cash - Beginning</b>	13,693	<b>6,417</b>		
<b>Unencumbered Cash - Ending</b>	\$ 6,417	<b>6,234</b>		



**CITY OF HILLSBORO, KANSAS**  
**Recreation Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 18,637	<b>19,301</b>	19,833	(532)
Delinquent Tax	81	-	220	(220)
Motor Vehicle Tax	2,090	<b>2,060</b>	2,094	(34)
Recreational Vehicle Tax	32	<b>36</b>	37	(1)
16/20M Vehicle Tax	10	<b>11</b>	13	(2)
Commercial Vehicle Tax	-	<b>150</b>	119	31
Watercraft Tax	-	<b>11</b>	11	-
Neighborhood Revitalization	(428)	<b>(94)</b>	(18)	(76)
Reimbursed Expense	12,518	-	-	-
<b>Total Receipts</b>	32,940	<b>21,475</b>	<u>22,309</u>	<u>(834)</u>
<b>Expenditures</b>				
Appropriations	34,019	<b>21,580</b>	<u>21,580</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	(1,079)	<b>(105)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>1,496</u>	<u>417</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>417</u>	<u>312</u>		

**CITY OF HILLSBORO, KANSAS**  
**Special Highway Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Receipts</b>				
State Payments	\$ 74,393	<b>73,948</b>	78,290	(4,342)
<b>Expenditures</b>				
Commodities	-	<b>15,564</b>	-	15,564
Contractual	-	<b>75,132</b>	125,000	(49,868)
Capital Outlay	22,328	-	-	-
<b>Total Expenditures</b>	22,328	<b>90,696</b>	125,000	(34,304)
<b>Receipts Over (Under) Expenditures</b>	52,065	<b>(16,748)</b>		
<b>Unencumbered Cash - Beginning</b>	6,739	<b>58,804</b>		
<b>Unencumbered Cash - Ending</b>	\$ 58,804	<b>42,056</b>		

**CITY OF HILLSBORO, KANSAS**  
**Special Law Enforcement Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 18,693	<b>19,301</b>	19,831	(530)
Delinquent Tax	81	-	190	(190)
Motor Vehicle Tax	2,090	<b>2,065</b>	2,100	(35)
Recreational Vehicle Tax	32	<b>36</b>	37	(1)
16/20M Vehicle Tax	10	<b>11</b>	13	(2)
Commercial Vehicle Tax	-	<b>150</b>	119	31
Watercraft Tax	-	<b>11</b>	11	-
Neighborhood Revitalization	(25)	<b>(18)</b>	(18)	-
Miscellaneous	125	<b>395</b>	500	(105)
<b>Total Receipts</b>	21,006	<b>21,951</b>	<u>22,783</u>	<u>(832)</u>
<b>Expenditures</b>				
Capital Outlay	450	<b>10,635</b>	<u>22,700</u>	<u>(12,065)</u>
<b>Receipts Over (Under) Expenditures</b>	20,556	<b>11,316</b>		
<b>Unencumbered Cash - Beginning</b>	<u>28,854</u>	<u>49,410</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>49,410</u>	<u>60,726</u>		

**CITY OF HILLSBORO, KANSAS**  
**Special Parks and Recreation Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Liquor Tax	\$ 1,925	<b>2,146</b>	1,900	246
<b>Expenditures</b>				
Commodities	-	<b>1,880</b>	3,500	(1,620)
<b>Receipts Over (Under) Expenditures</b>	1,925	<b>266</b>		
<b>Unencumbered Cash - Beginning</b>	570	<b>2,495</b>		
<b>Unencumbered Cash - Ending</b>	\$ 2,495	<b>2,761</b>		

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**CITY OF HILLSBORO, KANSAS**  
**Hillsboro 150th Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>		
Transfers Out	<u>1,548</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	(1,548)	-
<b>Unencumbered Cash - Beginning</b>	<u>1,548</u>	<u>-</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ -</u>	<u>-</u>

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**CITY OF HILLSBORO, KANSAS**  
**Capital Improvement Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
<b>Receipts</b>				
State Aid	\$ -	-	3,500	(3,500)
Reimbursements	-	<b>3,775</b>	3,500	275
Transfers In	194,743	<b>29,250</b>	-	29,250
<b>Total Receipts</b>	194,743	<b>33,025</b>	<u>7,000</u>	<u>26,025</u>
<b>Expenditures</b>				
Capital Outlay	56,019	<b>4,805</b>	250,000	(245,195)
AMPI Property	63,707	<b>23,849</b>	-	23,849
School/Adobe House/Mill	279	-	-	-
Willow Glen Additions	2,520	-	-	-
Splash Pad	-	<b>75,597</b>	-	75,597
Planning and Zoning	-	<b>650</b>	-	650
Miscellaneous	8,038	<b>190</b>	-	190
<b>Total Expenditures</b>	130,563	<b>105,091</b>	<u>250,000</u>	<u>(144,909)</u>
<b>Receipts Over (Under) Expenditures</b>	64,180	<b>(72,066)</b>		
<b>Unencumbered Cash - Beginning</b>	8,415	<b>72,595</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>72,595</u>	<b><u>529</u></b>		

**CITY OF HILLSBORO, KANSAS**  
**Tree Screening Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>		
Capital Outlay	8,000	-
<b>Receipts Over (Under) Expenditures</b>	(8,000)	-
<b>Unencumbered Cash - Beginning</b>	16,033	<b>8,033</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>8,033</u>	<u><b>8,033</b></u>

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**CITY OF HILLSBORO, KANSAS**  
**ARPA Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ 214,874	-
<b>Expenditures</b>		
Splash Pad	290,138	-
Reimbursed Expenses	139,610	-
<b>Total Expenditures</b>	<b>429,748</b>	<b>-</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(214,874)</b>	<b>-</b>
<b>Unencumbered Cash - Beginning</b>	<b>214,874</b>	<b>-</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ -</b>	<b>-</b>

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**CITY OF HILLSBORO, KANSAS**  
**Bond and Interest Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 97,669	<b>101,336</b>	104,134	(2,798)
Delinquent Tax	401	<b>11</b>	1,100	(1,089)
Motor Vehicle Tax	10,045	<b>10,597</b>	11,651	(1,054)
Recreational Vehicle Tax	155	<b>183</b>	191	(8)
16/20M Vehicle Tax	58	<b>53</b>	70	(17)
Local Retailer Sales Tax	150,000	<b>150,000</b>	150,000	-
Commercial Vehicle Tax	-	<b>784</b>	-	784
Watercraft Tax	-	<b>57</b>	-	57
Neighborhood Revitalization	(133)	<b>(97)</b>	(97)	-
Special Assessments	15,156	<b>9,245</b>	15,000	(5,755)
Transfers In	368,937	<b>556,085</b>	450,000	106,085
<b>Total Receipts</b>	<u>642,288</u>	<u><b>828,254</b></u>	<u>732,049</u>	<u>96,205</u>
<b>Expenditures</b>				
Debt Service Principal	318,000	<b>340,713</b>	361,000	(20,287)
Debt Service Interest	325,222	<b>317,857</b>	318,876	(1,019)
KDOT Revolving Loan	40,156	<b>40,156</b>	40,156	-
Miscellaneous	4	<b>4</b>	-	4
Cash Basis Reserve	-	<b>-</b>	34,550	(34,550)
<b>Total Expenditures</b>	<u>683,382</u>	<u><b>698,730</b></u>	<u>754,582</u>	<u>(55,852)</u>
<b>Receipts Over (Under) Expenditures</b>	(41,094)	<b>129,524</b>		
<b>Unencumbered Cash - Beginning</b>	<u>75,926</u>	<u><b>34,832</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 34,832</u>	<u><b>164,356</b></u>		

**CITY OF HILLSBORO, KANSAS**  
**TIF Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
<b>Receipts</b>				
Ad Valorem Property Tax	\$ 24,624	<b>22,775</b>	25,000	(2,225)
Transfers In	3,000	-	5,000	(5,000)
<b>Total Receipts</b>	27,624	<b>22,775</b>	<u>30,000</u>	<u>(7,225)</u>
<b>Expenditures</b>				
Principal Payments	25,000	<b>20,287</b>	25,000	(4,713)
Interest Payments	1,186	<b>1,018</b>	4,230	(3,212)
Contractual Services	1,674	<b>1,845</b>	2,000	(155)
<b>Total Expenditures</b>	27,860	<b>23,150</b>	<u>31,230</u>	<u>(8,080)</u>
<b>Receipts Over (Under) Expenditures</b>	(236)	<b>(375)</b>		
<b>Unencumbered Cash - Beginning</b>	611	<b>375</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>375</u>	<u>-</u>		

**CITY OF HILLSBORO, KANSAS**  
**Street Improvement Project Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>		
Transfers Out	-	<b>56,085</b>
<b>Receipts Over (Under) Expenditures</b>	-	<b>(56,085)</b>
<b>Unencumbered Cash - Beginning</b>	56,085	<b>56,085</b>
<b>Unencumbered Cash - Ending</b>	\$ 56,085	-

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**CITY OF HILLSBORO, KANSAS**  
**CDBG Project Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ -	637,500
<b>Expenditures</b>		
Capital Outlay	-	86,482
<b>Receipts Over (Under) Expenditures</b>	-	551,018
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	551,018

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**CITY OF HILLSBORO, KANSAS**  
**Electric Operating Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Collections	\$ 3,211,512	<b>3,444,288</b>	3,320,000	124,288
Connection Fees	9,350	<b>9,350</b>	-	9,350
Reimbursements	558	<b>20,439</b>	-	20,439
Miscellaneous	38,349	<b>20,714</b>	-	20,714
<b>Total Receipts</b>	<u>3,259,769</u>	<u><b>3,494,791</b></u>	<u>3,320,000</u>	<u>174,791</u>
<b>Expenditures</b>				
Personal Services	238,833	<b>270,949</b>	255,700	15,249
Contractual Services	79,336	<b>86,326</b>	84,500	1,826
Commodities	178,475	<b>121,231</b>	140,000	(18,769)
Capital Outlay	-	<b>4,190</b>	-	4,190
Electric Purchases	2,595,661	<b>1,832,456</b>	2,200,000	(367,544)
Lease Payments	67,736	<b>67,736</b>	67,736	-
Use Tax	3,464	<b>2,983</b>	4,000	(1,017)
Transfers Out	375,837	<b>512,500</b>	561,500	(49,000)
<b>Total Expenditures</b>	<u>3,539,342</u>	<u><b>2,898,371</b></u>	<u>3,313,436</u>	<u>(415,065)</u>
<b>Receipts Over (Under) Expenditures</b>	(279,573)	<b>596,420</b>		
<b>Unencumbered Cash - Beginning</b>	260,162	<b>589</b>		
<b>Prior Year Cancelled Encumbrance</b>	<u>20,000</u>	<u><b>353</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 589</u>	<u><b>597,362</b></u>		

**CITY OF HILLSBORO, KANSAS**  
**Refuse Operating Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Collections	\$ 316,051	<b>391,229</b>	381,000	10,229
Reimbursements	619	<b>1,085</b>	600	485
Lease Proceeds	-	<b>80,128</b>	80,128	-
Miscellaneous	1,640	-	-	-
<b>Total Receipts</b>	318,310	<b>472,442</b>	<u>461,728</u>	<u>10,714</u>
<b>Expenditures</b>				
Personal Services	119,325	<b>131,917</b>	138,667	(6,750)
Contractual Services	58,580	<b>62,514</b>	62,000	514
Commodities	46,266	<b>67,897</b>	60,000	7,897
Capital Outlay	37,293	<b>79,750</b>	79,750	-
Recycling	19,129	<b>20,941</b>	25,000	(4,059)
Lease Payment	-	<b>68,371</b>	70,000	(1,629)
Transfers Out	27,500	<b>35,000</b>	35,000	-
Contingency	-	-	50,000	(50,000)
<b>Total Expenditures</b>	308,093	<b>466,390</b>	<u>520,417</u>	<u>(54,027)</u>
<b>Receipts Over (Under) Expenditures</b>	10,217	<b>6,052</b>		
<b>Unencumbered Cash - Beginning</b>	64,009	<b>74,226</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>74,226</u>	<u><b>80,278</b></u>		

**CITY OF HILLSBORO, KANSAS**  
**Sewer Operating Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
<b>Receipts</b>				
Collections	\$ 682,279	<b>718,256</b>	698,000	20,256
Reimbursements	19,468	<b>40,761</b>	45,000	(4,239)
<b>Total Receipts</b>	701,747	<b>759,017</b>	<u>743,000</u>	<u>16,017</u>
<b>Expenditures</b>				
Personal Services	141,816	<b>136,781</b>	151,000	(14,219)
Contractual Services	90,148	<b>123,170</b>	125,000	(1,830)
Commodities	66,371	<b>86,035</b>	100,000	(13,965)
Capital Outlay	35,794	<b>462,803</b>	480,000	(17,197)
Lease Payment	-	<b>25,475</b>	33,156	(7,681)
Transfers Out	376,437	<b>307,500</b>	357,500	(50,000)
<b>Total Expenditures</b>	710,566	<b>1,141,764</b>	<u>1,246,656</u>	<u>(104,892)</u>
<b>Receipts Over (Under) Expenditures</b>	(8,819)	<b>(382,747)</b>		
<b>Unencumbered Cash - Beginning</b>	744,486	<b>735,667</b>		
<b>Prior Year Cancelled Encumbrance</b>	-	<b>296</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>735,667</u>	<b><u>353,216</u></b>		

**CITY OF HILLSBORO, KANSAS**  
**Water Operating Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Collections	\$ 1,044,954	<b>1,058,653</b>	1,100,000	(41,347)
Reimbursements	16,523	<b>560</b>	1,000	(440)
KDHE Forgivable Loan	-	<b>115,579</b>	150,000	(34,421)
Miscellaneous	951	-	1,500	(1,500)
<b>Total Receipts</b>	<u>1,062,428</u>	<u><b>1,174,792</b></u>	<u>1,252,500</u>	<u>(77,708)</u>
<b>Expenditures</b>				
Personnel Services	310,189	<b>274,401</b>	300,000	(25,599)
Contractual Services	126,860	<b>117,960</b>	136,000	(18,040)
Commodities	248,220	<b>277,170</b>	260,000	17,170
Capital Outlay	47,398	-	-	-
Water Purchases	71,265	<b>76,188</b>	70,000	6,188
Revolving Loan Payments	165,870	<b>185,711</b>	185,711	-
KDHE Pilot Study	11,009	<b>103,189</b>	150,000	(46,811)
Transfers Out	165,000	<b>182,500</b>	257,500	(75,000)
<b>Total Expenditures</b>	<u>1,145,811</u>	<u><b>1,217,119</b></u>	<u>1,359,211</u>	<u>(142,092)</u>
<b>Receipts Over (Under) Expenditures</b>	(83,383)	<b>(42,327)</b>		
<b>Unencumbered Cash - Beginning</b>	331,536	<b>248,153</b>		
<b>Prior Year Cancelled Encumbrances</b>	-	<b>707</b>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 248,153</u>	<u><b>206,533</b></u>		



**CITY OF HILLSBORO, KANSAS**  
**Special Law Enforcement Trust Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Asset Seizures	\$ -	1,067
Drug Tax	-	478
<b>Total Receipts</b>	-	1,545
<b>Expenditures</b>		
Contractual	724	-
<b>Receipts Over (Under) Expenditures</b>	(724)	1,545
<b>Unencumbered Cash - Beginning</b>	4,492	3,768
<b>Unencumbered Cash - Ending</b>	\$ 3,768	5,313

DRAFT

**CITY OF HILLSBORO, KANSAS**  
**Insurance Proceeds Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Insurance Proceeds	\$ -	23,175
<b>Expenditures</b>		
Insurance Payout	-	23,175
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	2,250	2,250
<b>Unencumbered Cash - Ending</b>	\$ 2,250	2,250

DRAFT

**CITY OF HILLSBORO, KANSAS**  
**Hillsboro Land Bank**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Rent Income	\$ -	20,224
Miscellaneous	66	20
Sale of Assets	-	35,250
<b>Total Receipts</b>	<u>66</u>	<u>55,494</u>
<b>Expenditures</b>		
Commodities	775	16,760
Contractual Services	-	36,182
Utilities	-	4,115
<b>Total Expenditures</b>	<u>775</u>	<u>57,057</u>
<b>Receipts Over (Under) Expenditures</b>	(709)	(1,563)
<b>Unencumbered Cash - Beginning</b>	<u>2,336</u>	<u>1,627</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 1,627</u>	<u>64</u>

**CITY OF HILLSBORO, KANSAS**  
**Hillsboro Public Building Commission - Health Care Facilities**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 589	4,462
Lease Payment From Hospital	66,000	60,500
Miscellaneous	24,166	-
Transfers In	936	-
<b>Total Receipts</b>	<u>91,691</u>	<u>64,962</u>
<b>Expenditures</b>		
Contractual	2,632	17,113
Debt Service Principal	45,000	45,000
Debt Service Interest	45,050	43,475
<b>Total Expenditures</b>	<u>92,682</u>	<u>105,588</u>
<b>Receipts Over (Under) Expenditures</b>	(991)	(40,626)
<b>Unencumbered Cash - Beginning</b>	<u>214,138</u>	<u>213,147</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 213,147</u>	<u>172,521</u>

**CITY OF HILLSBORO, KANSAS**  
**Hillsboro Public Building Commission - Family Aquatic Center**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Rent Income From City of Hillsboro	\$ 172,210	<b>176,290</b>
<b>Expenditures</b>		
Debt Service Principal	160,000	<b>170,000</b>
Debt Service Interest	12,210	<b>6,290</b>
Transfers Out	936	-
<b>Total Expenditures</b>	<b>173,146</b>	<b>176,290</b>
<b>Receipts Over (Under) Expenditures</b>	(936)	-
<b>Unencumbered Cash - Beginning</b>	936	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**CITY OF HILLSBORO, KANSAS**  
**Agency Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Payroll Withholding Fund	\$ 9,657	7,651	9,122	8,186
Health Reimbursement Fund	112,386	88,632	98,973	102,045
Utility Sales Tax Fund	11,964	107,701	106,783	12,882
Municipal Court Fund	1,365	12,150	12,112	1,403
Township Fire Equipment Fund	-	10,336	10,336	-
<b>Total</b>	<b>\$ 135,372</b>	<b>226,470</b>	<b>237,326</b>	<b>124,516</b>

DRAFT

March 19, 2024

To the City Council  
**City of Hillsboro, Kansas**  
Hillsboro, Kansas

### **Governance Letter**

We have audited the primary government financial statement of **City of Hillsboro, Kansas** for the year ended December 31, 2023, and have issued our report thereon dated March 19, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 8, 2021. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by **City of Hillsboro, Kansas** are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2023. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

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

Management's estimate of encumbrances is based on outstanding commitments related to unperformed (executory) contracts for goods or services. Evidence of these commitments is provided in the form of an open purchase order. We reviewed Council's contract approvals and the encumbrances listing to determine the encumbrances are reasonable.

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

#### *Difficulties Encountered in Performing the Audit*

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

**City of Hillsboro, Kansas**

Page 2

March 19, 2024

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statement taken as a whole.

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated March 19, 2024.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statement or a determination of the type of auditors' opinion that may be expressed on that statement, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

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

There were no changes to our initial assessment of risks of material misstatements to the financial statement, which were communicated to you in our letter dated February 10, 2024.

*Other Matters*

We were engaged to report on the supplementary information as outlined in the table of contents, which accompany the financial statement but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the regulatory basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statement. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statement or to the financial statement itself.



*Audit Recommendations*

We wish to communicate to the governing body recommendations that we discussed with management to improve operational or administrative efficiencies and for improving internal control.

- The payroll liability accounts should be reviewed each month to ensure accounts are closing correctly.
- The CDBG and Freedom Claims accounts should be included on the Treasurer's report as they are part of the City's monies.

We will review the status of these items during our next audit engagement. We have already discussed many of these items and suggestions with the appropriate personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

**INTERNAL CONTROLS**

In planning and performing our audit of the primary government financial statement of **City of Hillsboro, Kansas** as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the City's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

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

- **City of Hillsboro, Kansas** does not have proper segregation of duties necessary to establish a good system of internal control. We understand that the size of the City's accounting and administrative staff and related budget constraints preclude management from hiring additional personnel to achieve proper segregation of duties. However, limited segregation can and should be implemented to reduce the risk of errors or fraud. Where possible, duties should be segregated. Involvement by the Council can also mitigate the risk of errors or fraud. The Council

**City of Hillsboro, Kansas**

Page 4

March 19, 2024

should remain involved in the financial affairs of the City to provide oversight and independent review functions.

We would like to express our appreciation for the opportunity to perform the December 31, 2023 audit for **City of Hillsboro, Kansas** and to the employees for the cooperation and assistance given to us during the audit.

*Restriction on Use*

This communication is intended solely for the information and use of management, the City Council, others within the organization, State of Kansas, and is not intended to be, and should not be, used by anyone other than these specified parties.

*AdamsBrown, LLC*

**ADAMSBROWN, LLC**

Certified Public Accountants

Great Bend, Kansas

DRAFT

# Staff Report

**To:** Honorable Mayor and City Council

**From:** Matt Stiles, City Administrator

**Date:** March 19, 2024

**Re:** EMC Renewal

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**Background:** Eric Rector, our agent with AG360, will be present to discuss the proposed insurance renewal with EMC. As of March 15, the final renewal documents were not available. Staff are meeting with AG360 on Monday, March 18 to discuss and finalize the proposal. EMC provides liability and property insurance for the city. EMC does not provide airport coverage; we have a separate policy for that coverage. EMC also does not provide workman's compensation coverage. We receive that through KMIT.

**Financial Impact:** The premiums for the last year were \$171,381, one of the bigger costs of operations that is not utility related. The previous year the premium was \$157,776. The 8.6% increase included the city increasing its deductibles for wind and hail. Current market rates for insurance are increasing across the board so another 8-10% increase or more is likely in addition to the already announced coverage changes for 2024-25.

These figures do not include the dividends paid by EMC to the city. The dividend program pays members back for the success of the company. We have historically received a dividend check each spring. The dividend is a little deceptive as it really reflects the overpaying for coverage to hedge EMC's potential liability.

**Recommendation:** Council will need to consider the final proposal from EMC. Regardless of the cost increase, EMC will most likely be the best option because there are few alternatives for small cities. Unfortunately, there are no other traditional insurers in Kansas that typically handle policies as small as Hillsboro. Self-insurance would technically be another option, but it would be extremely costly to start. The only viable alternative may be the Midwest Public Risk pool. We have looked at them two previous years but opted not to move our business to them because the pool was viewed as too small. MPR is a pooled risk, not traditional insurance.

# Staff Report

**To:** Honorable Mayor and City Council

**From:** Matt Stiles, City Administrator

**Date:** March 19, 2024

**Re:** AH Alternative Construction Housing Zoning on 3<sup>rd</sup> Street

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**Background:** A public hearing was held by the Planning Commission on February 29<sup>th</sup> for five separate AH zoning requests for 3<sup>rd</sup> Street container homes. Notices of the hearings were published, and the surrounding neighbors were sent letters regarding the hearings. The developer spoke on the issue at the public hearing and one member of the public was present to provide comments. The focus of the public comment was mostly supportive and offered suggestions regarding parking.

As part of the requirements of the AH zoning, the Planning Commission requires a full set of engineered plans, a site plan and rendering of final product be provided for each AH application. The Planning Commission discussed similar projects happening in Lindsborg and the quality of those projects. An issue with the proposed duplexes was simplifying parking which the developer was open to. The Planning Commission was satisfied with the plans and voted to recommend that A-H Alternative Construction Housing District zoning for all five applications be approved by the City Council. The attached picture provides the locations of the proposed homes. The lots marked yellow are single family container homes and the red lots are duplexes.

Ordinance 1385 would approve an A-H Alternative Construction Housing District zoning overlay for the property at 108 E 3<sup>rd</sup> Street for a single family shipping container home with the same plans as approved in Ordinance 1383.

Ordinance 1386 would approve an A-H Alternative Construction Housing District zoning overlay for the property at 206 E 3<sup>rd</sup> Street for a duplex shipping container home.

Ordinance 1387 would approve an A-H Alternative Construction Housing District zoning overlay for the property at 204 E 3<sup>rd</sup> Street for a duplex shipping container home.

Ordinance 1388 would approve an A-H Alternative Construction Housing District zoning overlay for the property at 208 E 3<sup>rd</sup> Street for a duplex shipping container home.

Ordinance 1389 would approve an A-H Alternative Construction Housing District zoning overlay for the property at 302 E 3<sup>rd</sup> Street for a duplex shipping container home.

The full sets of plans are available to review at <https://www.cityofhillsboro.net/site-home/news/february-2024-planning-commission-agenda>.

**Financial Impact:** The developer has indicated that he would prefer to build the duplex units first. Those would be developer owned and rented. For the project to move forward there would need to be extension of some utilities not originally done by the previous developer. Electrical service extension would be more than \$20,000 as well as the installation of a new fire hydrant at approximately \$15,000. Both those costs would be borne by the developer as utility extensions. Our housing incentive policy would require the city to provide sewer taps and water connection fees which would be close to \$16,000 for materials in installation. The developer's costs would need to be paid in advance according to our policy before we could move forward.

**Recommendation:** Originally, the PC was hesitant to allow further container home construction before the developer finished the initially requested single family home. However, based on the construction in Lindsborg and discussion with the developer, the PC was comfortable in allowing proposed projects to move forward. Based on the due diligence of the PC, staff is recommending the adoption of Ordinances 1385, 1386, 1387, 1388, and 1389.

# Container Homes



(Ordinance published at [www.cityofhillsboro.net](http://www.cityofhillsboro.net) on March 22, 2024)

**ORDINANCE NO. 1385**

**AN ORDINANCE APPROVING THE RECOMMENDATION OF THE HILLSBORO PLANNING COMMISSION TO CHANGE THE ZONING CLASSIFICATION OF CERTAIN PROPERTY FROM “A-L” AGRICULTURAL DISTRICT TO “A-H” ALTERNATIVE CONSTRUCTION HOUSING DISTRICT UNDER THE AUTHORITY GRANTED BY THE ZONING REGULATIONS OF THE CITY OF HILLSBORO, KANSAS.**

WHEREAS, the governing body of the City of Hillsboro, Kansas (the “City”) has received a recommendation from the City of Hillsboro, Kansas Planning Commission (the “Planning Commission”) on Case No. Z-2024-02;

WHEREAS, the Governing Body finds proper notice was given and a public hearing was held on Case No. Z-2024-02 on February 29, 2024, all as provided by law and under authority and subject to the provisions of the Zoning Regulations of the City; and

WHEREAS, the Planning Commission has proper jurisdiction and the authority to recommend such a change in zoning district to the Governing Body.

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

Section 1. The recommendation of the Planning Commission is hereby approved, and the change of zoning is approved for the real property described below to change the zoning from A-L Agricultural District to A-H Alternative Construction Housing District.

Legal description:

Lot 1, Block 1, Groves First Addition to the City of Hillsboro, Marion County, Kansas

General location:

108 E. 3<sup>rd</sup> Street, Hillsboro, Kansas 67063

Section 2. This Ordinance shall take effect and be in full force from and after its adoption by the governing body of the City, approval by the Mayor and publication once in the official newspaper of the City.

*[Remainder of Page Intentionally Left Blank]*

PASSED, ADOPTED AND APPROVED by the governing body of the City of Hillsboro, Kansas this 19<sup>th</sup> day of March, 2024.

CITY OF HILLSBORO, KANSAS

[seal]

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Lou Thurston, Mayor

ATTEST:

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Danielle Bartel, City Clerk



(Ordinance published at [www.cityofhillsboro.net](http://www.cityofhillsboro.net) on March 22, 2024)

**ORDINANCE NO. 1386**

**AN ORDINANCE APPROVING THE RECOMMENDATION OF THE HILLSBORO PLANNING COMMISSION TO CHANGE THE ZONING CLASSIFICATION OF CERTAIN PROPERTY FROM “A-L” AGRICULTURAL DISTRICT TO “A-H” ALTERNATIVE CONSTRUCTION HOUSING DISTRICT UNDER THE AUTHORITY GRANTED BY THE ZONING REGULATIONS OF THE CITY OF HILLSBORO, KANSAS.**

WHEREAS, the governing body of the City of Hillsboro, Kansas (the “City”) has received a recommendation from the City of Hillsboro, Kansas Planning Commission (the “Planning Commission”) on Case No. Z-2024-03;

WHEREAS, the Governing Body finds proper notice was given and a public hearing was held on Case No. Z-2024-03 on February 29, 2024, all as provided by law and under authority and subject to the provisions of the Zoning Regulations of the City; and

WHEREAS, the Planning Commission has proper jurisdiction and the authority to recommend such a change in zoning district to the Governing Body.

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

Section 1. The recommendation of the Planning Commission is hereby approved, and the change of zoning is approved for the real property described below to change the zoning from A-L Agricultural District to A-H Alternative Construction Housing District.

Legal description:

Lot 5, Block 1, Groves First Addition to the City of Hillsboro, Marion County, Kansas

General location:

206 E. 3<sup>rd</sup> Street, Hillsboro, Kansas 67063

Section 2. This Ordinance shall take effect and be in full force from and after its adoption by the governing body of the City, approval by the Mayor and publication once in the official newspaper of the City.

*[Remainder of Page Intentionally Left Blank]*

PASSED, ADOPTED AND APPROVED by the governing body of the City of Hillsboro, Kansas this 19<sup>th</sup> day of March, 2024.

CITY OF HILLSBORO, KANSAS

[seal]

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Lou Thurston, Mayor

ATTEST:

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Danielle Bartel, City Clerk

(Ordinance published at [www.cityofhillsboro.net](http://www.cityofhillsboro.net) on March 22, 2024)

**ORDINANCE NO. 1387**

**AN ORDINANCE APPROVING THE RECOMMENDATION OF THE HILLSBORO PLANNING COMMISSION TO CHANGE THE ZONING CLASSIFICATION OF CERTAIN PROPERTY FROM “A-L” AGRICULTURAL DISTRICT TO “A-H” ALTERNATIVE CONSTRUCTION HOUSING DISTRICT UNDER THE AUTHORITY GRANTED BY THE ZONING REGULATIONS OF THE CITY OF HILLSBORO, KANSAS.**

WHEREAS, the governing body of the City of Hillsboro, Kansas (the “City”) has received a recommendation from the City of Hillsboro, Kansas Planning Commission (the “Planning Commission”) on Case No. Z-2024-04;

WHEREAS, the Governing Body finds proper notice was given and a public hearing was held on Case No. Z-2024-04 on February 29, 2024, all as provided by law and under authority and subject to the provisions of the Zoning Regulations of the City; and

WHEREAS, the Planning Commission has proper jurisdiction and the authority to recommend such a change in zoning district to the Governing Body.

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

Section 1. The recommendation of the Planning Commission is hereby approved, and the change of zoning is approved for the real property described below to change the zoning from A-L Agricultural District to A-H Alternative Construction Housing District.

Legal description:

Lot 4, Block 1, Groves First Addition to the City of Hillsboro, Marion County, Kansas

General location:

204 E. 3<sup>rd</sup> Street, Hillsboro, Kansas 67063

Section 2. This Ordinance shall take effect and be in full force from and after its adoption by the governing body of the City, approval by the Mayor and publication once in the official newspaper of the City.

*[Remainder of Page Intentionally Left Blank]*

PASSED, ADOPTED AND APPROVED by the governing body of the City of Hillsboro, Kansas this 19th day of March, 2024.

CITY OF HILLSBORO, KANSAS

[seal]

---

Lou Thurston, Mayor

ATTEST:

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Danielle Bartel, City Clerk

(Ordinance published at [www.cityofhillsboro.net](http://www.cityofhillsboro.net) on March 22, 2024)

**ORDINANCE NO. 1388**

**AN ORDINANCE APPROVING THE RECOMMENDATION OF THE HILLSBORO PLANNING COMMISSION TO CHANGE THE ZONING CLASSIFICATION OF CERTAIN PROPERTY FROM “A-L” AGRICULTURAL DISTRICT TO “A-H” ALTERNATIVE CONSTRUCTION HOUSING DISTRICT UNDER THE AUTHORITY GRANTED BY THE ZONING REGULATIONS OF THE CITY OF HILLSBORO, KANSAS.**

WHEREAS, the governing body of the City of Hillsboro, Kansas (the “City”) has received a recommendation from the City of Hillsboro, Kansas Planning Commission (the “Planning Commission”) on Case No. Z-2024-05;

WHEREAS, the Governing Body finds proper notice was given and a public hearing was held on Case No. Z-2024-05 on February 29, 2024, all as provided by law and under authority and subject to the provisions of the Zoning Regulations of the City; and

WHEREAS, the Planning Commission has proper jurisdiction and the authority to recommend such a change in zoning district to the Governing Body.

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

Section 1. The recommendation of the Planning Commission is hereby approved, and the change of zoning is approved for the real property described below to change the zoning from A-L Agricultural District to A-H Alternative Construction Housing District.

Legal description:

Lot 6, Block 1, Groves First Addition to the City of Hillsboro, Marion County, Kansas

General location:

208 E. 3<sup>rd</sup> Street, Hillsboro, Kansas 67063

Section 2. This Ordinance shall take effect and be in full force from and after its adoption by the governing body of the City, approval by the Mayor and publication once in the official newspaper of the City.

*[Remainder of Page Intentionally Left Blank]*

PASSED, ADOPTED AND APPROVED by the governing body of the City of Hillsboro, Kansas this 19th day of March, 2024.

CITY OF HILLSBORO, KANSAS

[seal]

---

Lou Thurston, Mayor

ATTEST:

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Danielle Bartel, City Clerk

(Ordinance published at [www.cityofhillsboro.net](http://www.cityofhillsboro.net) on March 22, 2024)

**ORDINANCE NO. 1389**

**AN ORDINANCE APPROVING THE RECOMMENDATION OF THE HILLSBORO PLANNING COMMISSION TO CHANGE THE ZONING CLASSIFICATION OF CERTAIN PROPERTY FROM “A-L” AGRICULTURAL DISTRICT TO “A-H” ALTERNATIVE CONSTRUCTION HOUSING DISTRICT UNDER THE AUTHORITY GRANTED BY THE ZONING REGULATIONS OF THE CITY OF HILLSBORO, KANSAS.**

WHEREAS, the governing body of the City of Hillsboro, Kansas (the “City”) has received a recommendation from the City of Hillsboro, Kansas Planning Commission (the “Planning Commission”) on Case No. Z-2024-06;

WHEREAS, the Governing Body finds proper notice was given and a public hearing was held on Case No. Z-2024-06 on February 29, 2024, all as provided by law and under authority and subject to the provisions of the Zoning Regulations of the City; and

WHEREAS, the Planning Commission has proper jurisdiction and the authority to recommend such a change in zoning district to the Governing Body.

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

Section 1. The recommendation of the Planning Commission is hereby approved, and the change of zoning is approved for the real property described below to change the zoning from A-L Agricultural District to A-H Alternative Construction Housing District.

Legal description:

Lot 1, Block 2, Groves First Addition to the City of Hillsboro, Marion County, Kansas

General location:

302 E. 3<sup>rd</sup> Street, Hillsboro, Kansas 67063

Section 2. This Ordinance shall take effect and be in full force from and after its adoption by the governing body of the City, approval by the Mayor and publication once in the official newspaper of the City.

*[Remainder of Page Intentionally Left Blank]*

PASSED, ADOPTED AND APPROVED by the governing body of the City of Hillsboro, Kansas this 19<sup>th</sup> day of March, 2024.

CITY OF HILLSBORO, KANSAS

[seal]

---

Lou Thurston, Mayor

ATTEST:

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Danielle Bartel, City Clerk



# Staff Report

**To:** Honorable Mayor and City Council

**From:** Matt Stiles, City Administrator

**Date:** March 19, 2024

**Re:** Public Hearing for FEMA Floodplain Map Adoption

---

**Background:** Attached is a draft copy of an ordinance approved by the Chief Engineer for the Division of Water Resources that would allow the city to adopt the proposed revised FEMA floodplain maps. The floodplain maps are set to go final in July. According to state statute, the Chief Engineer must sign off on the adoption ordinance for any city participating in the floodplain management program. The current city code, Chapter 16 Article 6, is nearly identical to the proposed ordinance though it references the previous version of the floodplain maps. There are no changes to how the city administers the floodplain management program; it only updates the FEMA map.

Participation in the floodplain management program allows citizens to access affordable flood insurance where required and allows the city to govern how building can occur in the floodplain.

FEMA started the revision process for the proposed maps in 2018. The already lengthy process was delayed some during the pandemic. The proposed maps reduce a few of the areas previously in the floodplain and have a negative impact on one home with a previous letter of map revision. The areas removed will no longer be required to maintain flood insurance. The map that impacts Hillsboro (20115C0280D) can be viewed at <https://hazards.fema.gov/femaportal/prelimdownload/searchResult.action>

**Financial Impact:** For the small number of homes removed from the floodplain they will see a reduction in the cost of flood insurance. The city does not financially benefit directly.

**Recommendation:** Before the city can officially adopt the proposed ordinance, we must hold a public hearing. We must provide 20 days' advanced notice in the city's official newspaper that the city will be holding the public hearing. I have checked with KDA and the statute to confirm our official website publication will work for the publication. Staff is recommending that the council set the public hearing for the April 16, 2024 meeting.

FLOODPLAIN MANAGEMENT ORDINANCE  
Pursuant to 44 CFR § 60.3 (b) – Special Flood Hazard Areas Identified,  
K.S.A. 12-766, and K.A.R. 5-44-1 through 5-44-7

ORDINANCE No. \_\_\_\_\_

**ARTICLE 1            STATUTORY AUTHORIZATION, FINDINGS OF FACT, AND PURPOSES**

**SECTION A. STATUTORY AUTHORIZATION**

*1.    Approval of Draft Ordinance by Kansas Chief Engineer Prior to Adoption*

The following floodplain management regulations, as written, were approved in draft form by the Chief Engineer of the Division of Water Resources of the Kansas Department of Agriculture on March 13, 2024.

*2.    Kansas Statutory Authorization*

The Legislature of the State of Kansas has in K.S.A. 12-741 *et seq.*, and specifically in K.S.A. 12-766, delegated the responsibility to local governmental units to adopt floodplain management regulations designed to protect the health, safety, and general welfare of the public. Therefore, the City Council of City of Hillsboro, Kansas, ordains as follows:

**SECTION B. FINDINGS OF FACT**

*1.    Flood Losses Resulting from Periodic Inundation*

The special flood hazard areas of the City of Hillsboro, Kansas, are subject to inundation which results in loss of life and property, health and safety hazards, disruption of commerce and governmental services, extraordinary public expenditures for flood protection and relief, and impairment of the tax base; all of which adversely affect the public health, safety and general welfare.

*2.    General Causes of the Flood Losses*

These flood losses are caused by (1) the cumulative effect of development in any delineated floodplain causing increases in flood heights and velocities; and (2) the occupancy of flood hazard areas by uses vulnerable to floods, hazardous to others, inadequately elevated, or otherwise unprotected from flood damages.

**SECTION C. STATEMENT OF PURPOSE**

It is the purpose of this ordinance to promote the public health, safety, and general welfare of the public; to minimize those losses described in Article 1, Section B(1); to establish or maintain the community's eligibility for participation in the National Flood Insurance Program (NFIP) as defined in 44 Code of Federal Regulations (CFR) § 59.22(a)(3); and to meet the requirements of 44 CFR § 60.3(b) and K.A.R. 5-44-4 by applying the provisions of this ordinance to:

1. Restrict or prohibit uses that are dangerous to health, safety, or property in times of flooding or cause undue increases in flood heights or velocities;
2. Require uses vulnerable to floods, including public facilities that serve such uses, be provided with flood protection at the time of initial construction; and
3. Protect individuals from buying lands that are unsuited for the intended development purposes due to the flood hazard.

## **ARTICLE 2 GENERAL PROVISIONS**

### **SECTION A. LANDS TO WHICH ORDINANCE APPLIES**

This ordinance shall apply to all lands within the jurisdiction of the City of Hillsboro, Marion County, Kansas identified as unnumbered A Zones on the Flood Insurance Rate Map (FIRM) panels referenced on the associated FIRM Index dated July 17, 2024, as amended, and any future revisions thereto. In all areas covered by this ordinance, no development shall be permitted except through the issuance of a floodplain development permit, granted by the City Council or its duly designated representative under such safeguards and restrictions as the City Council or the designated representative may reasonably impose for the promotion and maintenance of the general welfare, health of the inhabitants of the community, and as specifically noted in Article 4.

### **SECTION B. COMPLIANCE**

No development located within the special flood hazard areas of this community shall be located, extended, converted, or structurally altered without full compliance with the terms of this ordinance and other applicable regulations.

### **SECTION C. ABROGATION AND GREATER RESTRICTIONS**

It is not intended by this ordinance to repeal, abrogate, or impair any existing easements, covenants, or deed restrictions. However, where this ordinance imposes greater restrictions, the provisions of this ordinance shall prevail. All other ordinances inconsistent with this ordinance are hereby repealed to the extent of the inconsistency only.

### **SECTION D. INTERPRETATION**

In their interpretation and application, the provisions of this ordinance shall be held to be minimum requirements, shall be liberally construed in favor of the governing body, and shall not be deemed a limitation or repeal of any other powers granted by Kansas statutes.

### **SECTION E. WARNING AND DISCLAIMER OF LIABILITY**

The degree of flood protection required by this ordinance is considered reasonable for regulatory purposes and is based on engineering and scientific methods of study. Larger floods may occur on rare occasions or the flood heights may be increased by man-made or natural causes, such as ice jams and bridge openings restricted by debris. This ordinance does not imply that areas outside the floodway and

flood fringe or land uses permitted within such areas will be free from flooding or flood damage. This ordinance shall not create a liability on the part of the City of Hillsboro, any officer or employee thereof, for any flood damages that may result from reliance on this ordinance or any administrative decision lawfully made there under.

#### SECTION F. SEVERABILITY

If any section; clause; provision; or portion of this ordinance is adjudged unconstitutional or invalid by a court of appropriate jurisdiction, the remainder of this ordinance shall not be affected thereby.

### ARTICLE 3 ADMINISTRATION

#### SECTION A. FLOODPLAIN DEVELOPMENT PERMIT

A floodplain development permit shall be required for all proposed construction or other development, including the placement of manufactured or mobile homes, in the areas described in Article 2, Section A. No person, firm, corporation, or unit of government shall initiate any development or substantial-improvement or cause the same to be done without first obtaining a separate floodplain development permit for each structure or other development.

#### SECTION B. DESIGNATION OF FLOODPLAIN ADMINISTRATOR

The City Administrator is hereby appointed to administer and implement the provisions of this ordinance.

#### SECTION C. DUTIES AND RESPONSIBILITIES OF FLOODPLAIN ADMINISTRATOR

Duties of the Floodplain Administrator shall include, but not be limited to:

1. Review of all applications for floodplain development permits to assure that sites are reasonably safe from flooding and that the floodplain development permit requirements of this ordinance have been satisfied;
2. Review of all applications for floodplain development permits for proposed development to assure that all necessary permits have been obtained from Federal, State, or local governmental agencies from which prior approval is required by Federal, State, or local law;
3. Review all subdivision proposals and other proposed new development, including manufactured home parks or subdivisions, to determine whether such proposals will be reasonably safe from flooding;
4. Issue floodplain development permits for all approved applications;
5. Notify adjacent communities and the Division of Water Resources, Kansas Department of Agriculture, prior to any alteration or relocation of a watercourse, and submit evidence of such notification to the Federal Emergency Management Agency (FEMA);
6. Assure that the flood-carrying capacity is not diminished and shall be maintained within the altered or relocated portion of any watercourse; and

7. Verify and maintain a record of the actual elevation (in relation to mean sea level) of the lowest floor, including basement, of all new or substantially improved structures;
8. Verify and maintain a record of the actual elevation (in relation to mean sea level) that the new or substantially improved non-residential structures have been floodproofed;
9. When floodproofing techniques are utilized for a particular non-residential structure, the floodplain administrator shall require certification from a registered professional engineer or architect.

#### SECTION D. APPLICATION FOR FLOODPLAIN DEVELOPMENT PERMIT

To obtain a floodplain development permit, the applicant shall first file an application in writing on a form furnished for that purpose. Every floodplain development permit application shall:

1. Describe the land on which the proposed work is to be done by lot, block and tract, house and street address, or similar description that will readily identify and specifically locate the proposed structure or work;
2. Identify and describe the work to be covered by the floodplain development permit;
3. Indicate the use or occupancy for which the proposed work is intended;
4. Indicate the assessed value of the structure and the fair market value of the improvement;
5. Identify the existing base flood elevation and the elevation of the proposed development;
6. Give such other information as reasonably may be required by the floodplain administrator;
7. Be accompanied by plans and specifications for proposed construction; and
8. Be signed by the permittee or his authorized agent who may be required to submit evidence to indicate such authority.

### ARTICLE 4 PROVISIONS FOR FLOOD HAZARD REDUCTION

#### SECTION A. GENERAL STANDARDS

1. No permit for floodplain development shall be granted for new construction, substantial-improvements, and other improvements, including the placement of manufactured or mobile homes, within any unnumbered A zone unless the conditions of this section are satisfied.
2. All areas identified as unnumbered A zones on the FIRM are subject to inundation of the one percent annual chance or 100-year flood; however, the base flood elevation is not provided. Development within unnumbered A zones is subject to all provisions of this ordinance. If Flood Insurance Study data is not available, the community shall obtain, review, and reasonably utilize

any base flood elevation or floodway data currently available from Federal, State, or other sources.

3. All new construction, subdivision proposals, substantial-improvements, prefabricated structures, placement of manufactured or mobile homes, and other developments shall require:
  - a. Design or adequate anchorage to prevent flotation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy;
  - b. Construction with materials resistant to flood damage;
  - c. Utilization of methods and practices that minimize flood damages;
  - d. All electrical, heating, ventilation, plumbing, air-conditioning equipment, and other service facilities be designed and/or located so as to prevent water from entering or accumulating within the components during conditions of flooding;
  - e. New or replacement water supply systems and/or sanitary sewage systems be designed to minimize or eliminate infiltration of flood waters into the systems and discharges from the systems into flood waters, and on-site waste disposal systems be located so as to avoid impairment or contamination; and
  - f. Subdivision proposals and other proposed new development, including manufactured home parks or subdivisions, located within special flood hazard areas are required to assure that:
    - (1) All such proposals are consistent with the need to minimize flood damage;
    - (2) All public utilities and facilities, such as sewer, gas, electrical, and water systems are located and constructed to minimize or eliminate flood damage;
    - (3) Adequate drainage is provided so as to reduce exposure to flood hazards; and
    - (4) All proposals for development, including proposals for manufactured home parks and subdivisions, of greater than five (5) acres or fifty (50) lots, whichever is lesser, include within such proposals base flood elevation data.

#### 4. *Storage, Material, and Equipment*

- a. Storage of material or equipment may be allowed if not subject to major damage by floods, if firmly anchored to prevent flotation, or if readily removable from the area within the time available after a flood warning.

#### 5. *Nonconforming Use*

A structure, or the use of a structure or premises that was lawful before the passage or amendment of the ordinance, but which is not in conformity with the provisions of this ordinance, may be continued subject to the following conditions:

- a. If such structure, use, or utility service has been or is discontinued for 12 consecutive months, any future use of the building shall conform to this ordinance.
- b. If any nonconforming use or structure is destroyed by any means, including flood, it shall not be reconstructed if the cost is more than fifty (50) percent of the pre-damaged market value of the structure. This limitation does not include the cost of any alteration to comply with existing state or local health, sanitary, building, safety codes, regulations or the cost of any alteration of a structure listed on the National Register of Historic Places, the State Inventory of Historic Places, or local inventory of historic places upon determination.

## 6. *Accessory Structures*

Structures used solely for parking and limited storage purposes, not attached to any other structure on the site, of limited investment value, and not larger than 600 square feet, may be constructed at-grade and wet-floodproofed provided there is no human habitation or occupancy of the structure; the structure is of single-wall design; the accessory structure meets the following floodplain management requirements; and a floodplain development permit has been issued. Wet-floodproofing is only allowed for small low cost structures.

Any permit granted for an accessory structure shall be decided individually based on a case by case analysis of the building's unique circumstances. Permits shall meet the following conditions.

In order to minimize flood damages during the one percent annual chance flood event, also referred to as the 100-year flood and the threat to public health and safety, the following conditions shall be required for any permit issued for accessory structures that are constructed at-grade and wet-floodproofed:

- a. Use of the accessory structures must be solely for parking and limited storage purposes in any special flood hazard area as identified on the community's Flood Insurance Rate Map (FIRM).
- b. For any new or substantially damaged accessory structures, the exterior and interior building components and elements (i.e., foundation, wall framing, exterior and interior finishes, flooring, etc.) below the base flood elevation, must be built with flood-resistant materials in accordance with Article 4, Section A (3)(b) of this ordinance.
- c. The accessory structures must be adequately anchored to prevent flotation, collapse, or lateral movement of the structure in accordance with Article 4, Section A (3)(a) of this ordinance. All of the building's structural components must be capable of resisting specific flood-related forces including hydrostatic, buoyancy, and hydrodynamic and debris impact forces.
- d. Any mechanical, electrical, or other utility equipment must be located above the base flood elevation or floodproofed so that they are contained within a watertight, floodproofed enclosure that is capable of resisting damage during flood conditions in accordance with Article 4, Section A (3)(d) of this ordinance.
- e. The accessory structures must meet all NFIP opening requirements. The NFIP requires that enclosure or foundation walls, subject to the one percent annual chance flood event, also referred



to as the 100-year flood, contain openings that will permit the automatic entry and exit of flood waters in accordance with Article 4, Section B (1)(c) of this ordinance.

- f. The accessory structures must comply with the floodplain management floodway encroachment provisions once floodways have been identified. No permits may be issued for accessory structures within any designated floodway, if any increase in flood levels would result during the 100-year flood.
- g. Equipment, machinery, or other contents must be protected from any flood damage.
- h. No disaster relief assistance under any program administered by any Federal agency shall be paid for any repair or restoration costs of the accessory structures.
- i. Wet-floodproofing construction techniques must be reviewed and approved by the community. The community may request approval by a registered professional engineer or architect prior to the issuance of any floodplain development permit for construction. Cost for any required professional certification to be paid by the developer.

#### 7. *Agricultural Structures*

Structures used solely for agricultural purposes in connection with the production, harvesting, storage, drying or raising of agricultural commodities and livestock, may be constructed at-grade and wet-floodproofed provided there is no human habitation or occupancy of the structure; the structure is of single-wall design; there is no permanent retail, wholesale, or manufacturing use included in the structure; a variance has been granted from the floodplain management requirements of this ordinance; and a floodplain development permit has been issued.

### SECTION B. SPECIFIC STANDARDS

- 1. In all areas of special flood hazard, once base flood elevation data is obtained, as set forth in Article 4, Section A(2), the following provisions are required:

- a. *Residential Construction*

New construction or substantial-improvement of any residential structures, including manufactured or mobile homes, shall have the lowest floor, including basement, elevated a minimum of one (1) foot above base flood elevation. The elevation of the lowest floor shall be certified by a licensed land surveyor or professional engineer.

- b. *Non-Residential Construction*

New construction or substantial-improvement of any commercial, industrial, or other non-residential structures, including manufactured or mobile homes, shall have the lowest floor, including basement, elevated a minimum of one (1) foot above the base flood elevation or, together with attendant utility and sanitary facilities, be floodproofed so that below one foot above the base flood elevation the structure is watertight with walls substantially impermeable to the passage of water and with structural components having the capability of resisting hydrostatic and hydrodynamic loads and effects of buoyancy. A registered professional engineer or architect shall verify that the standards of this



subsection are satisfied. The elevation of the lowest floor shall be certified by a licensed land surveyor or professional engineer. Such certification shall be provided to the floodplain administrator as set forth in Article 3, Section C(7)(8)(9).

c. *Enclosures Below Lowest Floor*

Require, for all new construction and substantial-improvements, that fully enclosed areas below lowest floor used solely for parking of vehicles, building access, or storage in an area other than a basement and that are subject to flooding shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of flood waters. Designs for meeting this requirement must either be certified by a registered professional engineer or architect or meet or exceed the following minimum criteria:

- (1) A minimum of two (2) openings having a total net area of not less than one (1) square inch for every square foot of enclosed area subject to flooding shall be provided; and
- (2) The bottom of all opening shall be no higher than one (1) foot above grade. Openings may be equipped with screens, louvers, valves, or other coverings or devices provided that they permit the automatic entry and exit of flood waters.

2. In all areas of special flood hazard, once floodway data is obtained, as set forth in Article 4, Section A(2), the following provisions are required:

- a. The designated floodway shall be based on the standard that the area chosen for the floodway must be designed to carry the waters of the base flood, without increasing the water surface elevation more than one (1) foot at any point; and
- b. The community shall prohibit any encroachments, including fill, new construction, substantial-improvements, and other development within the designated regulatory floodway unless it has been demonstrated through hydrologic and hydraulic analyses performed in accordance with standard engineering practice that the proposed encroachment would not result in any increase in flood levels within the community during the occurrence of the base flood discharge.

## SECTION C. MANUFACTURED or MOBILE HOMES

1. All manufactured or mobile homes to be placed within special flood hazard areas on the community's FIRM shall be required to be installed using methods and practices that minimize flood damage. For the purposes of this requirement, manufactured or mobile homes must be elevated and anchored to resist flotation, collapse, or lateral movement. Methods of anchoring may include, but are not limited to, use of over-the-top or frame ties to ground anchors.
2. Require manufactured or mobile homes that are placed or substantially improved within unnumbered A zones on the community's FIRM on sites:
  - a. Outside of a manufactured home park or subdivision;

- b. In a new manufactured home park or subdivision;
  - c. In an expansion to an existing manufactured home park or subdivision; or
  - d. In an existing manufactured home park or subdivision on which a manufactured or mobile home has incurred substantial-damage as the result of a flood, be elevated on a permanent foundation such that the lowest floor of the manufactured home is elevated a minimum of one (1) foot above the base flood elevation and be securely attached to an adequately anchored foundation system to resist flotation, collapse, and lateral movement. The elevation of the lowest floor shall be certified by a licensed land surveyor or professional engineer.
3. Require that manufactured or mobile homes to be placed or substantially improved on sites in an existing manufactured home park or subdivision within all unnumbered A zones on the community's FIRM, that are not subject to the provisions of Article 4, Section C(2) of this ordinance, be elevated so that:
- a. The lowest floor of the manufactured or mobile home is a minimum of one (1) foot above the base flood level. The elevation of the lowest floor shall be certified by a licensed land surveyor or professional engineer.

#### SECTION D. RECREATIONAL VEHICLES

Require that recreational vehicles placed on sites within all unnumbered A Zones on the community's FIRM either:

- 1. Be on the site for fewer than 180 consecutive days, *or*
- 2. Be fully licensed and ready for highway use\*; *or*
- 3. Meet the permitting, elevation, and anchoring requirements for manufactured homes of this ordinance.

\*A recreational vehicle is ready for highway use if it is on its wheels or jacking system, is attached to the site only by quick-disconnect type utilities and security devices, and has no permanently attached additions.

### ARTICLE 5 FLOODPLAIN MANAGEMENT VARIANCE PROCEDURES

#### SECTION A. ESTABLISHMENT OF APPEAL BOARD

The Board of Zoning Appeals shall act as the Appeal Board as established by the City of Hillsboro and shall hear and decide appeals and requests for variances from the floodplain management requirements of this ordinance.

#### SECTION B. RESPONSIBILITY OF APPEAL BOARD

Where an application for a floodplain development permit is denied by the Floodplain Administrator, the applicant may apply for such floodplain development permit directly to the Appeal Board, as defined in Article 5, Section A.

The Appeal Board shall hear and decide appeals when it is alleged that there is an error in any requirement, decision, or determination made by the Floodplain Administrator in the enforcement or administration of this ordinance.

#### SECTION C. FURTHER APPEALS

Any person aggrieved by the decision of the Appeal Board or any taxpayer may appeal such decision to the District Court as provided in K.S.A. 12-759 and 12-760.

#### SECTION D. FLOODPLAIN MANAGEMENT VARIANCE CRITERIA

In passing upon such applications for variances, the Appeal Board shall consider all technical data and evaluations, all relevant factors, standards specified in other sections of this ordinance, and the following criteria:

1. Danger to life and property due to flood damage;
2. Danger that materials may be swept onto other lands to the injury of others;
3. Susceptibility of the proposed facility and its contents to flood damage and the effect of such damage on the individual owner;
4. Importance of the services provided by the proposed facility to the community;
5. Necessity to the facility of a waterfront location, where applicable;
6. Availability of alternative locations, not subject to flood damage, for the proposed use;
7. Compatibility of the proposed use with existing and anticipated development;
8. Relationship of the proposed use to the comprehensive plan and floodplain management program for that area;
9. Safety of access to the property in times of flood for ordinary and emergency vehicles;
10. Expected heights, velocity, duration, rate of rise and sediment transport of the flood waters, if applicable, expected at the site; and,
11. Costs of providing governmental services during and after flood conditions, including maintenance and repair of public utilities and facilities such as sewer, gas, electrical, and water systems; streets; and bridges.

#### SECTION E. CONDITIONS FOR APPROVING FLOODPLAIN MANAGEMENT VARIANCES

1. Generally, variances may be issued for new construction and substantial-improvements to be erected on a lot of one-half acre or less in size contiguous to and surrounded by lots with existing

structures constructed below the base flood elevation, providing items two (2) through six (6) below have been fully considered. As the lot size increases beyond the one-half acre, the technical justification required for issuing the variance increases.

2. Variances may be issued for the reconstruction, repair, or restoration of structures listed on the National Register of Historic Places, the State Inventory of Historic Places, or local inventory of historic places upon determination, provide the proposed activity will not preclude the structure's continued historic designation and the variance is the minimum necessary to preserve the historic character and design of the structure.
3. Variances shall not be issued within any designated floodway if any significant increase in flood discharge or base flood elevation would result.
4. Variances shall only be issued upon a determination that the variance is the minimum necessary, considering the flood hazard, to afford relief.
5. Variances shall only be issued upon: (a) showing of good and sufficient cause, (b) determination that failure to grant the variance would result in exceptional hardship to the applicant, and (c) determination that the granting of a variance will not result in increased flood heights, additional threats to public safety, extraordinary public expense, create nuisances, cause fraud on or victimization of the public, or conflict with existing local laws or ordinances.
6. A community shall notify the applicant in writing over the signature of a community official that: (a) the issuance of a variance to construct a structure below base flood level will result in increased premium rates for flood insurance up to amounts as high as \$25.00 for \$100.00 of insurance coverage and (b) such construction below the base flood level increases risks to life and property. Such notification shall be maintained with the record of all variance actions as required by this ordinance.
7. A community shall maintain a record of all variance actions, including justification for their issuance.
8. Variances may be issued by a community for new construction and substantial improvements and for other development necessary for the conduct of a functionally dependent use provided that the criteria of items 1 through 6 of this section are met, and the structure or other development is protected by methods that minimize flood damages during the base flood and create no additional threats to public safety.

## SECTION F. CONDITIONS FOR APPROVING VARIANCES FOR AGRICULTURAL STRUCTURES

New agricultural structures should be built to standards specified under Article 4, Section B(1)(b) of this ordinance pertaining to non-residential structures unless a variance is granted to wet floodproof the structure at grade. Any variance granted for an agricultural structure shall be decided individually based on a case by case analysis of the building's unique circumstances. Variances granted shall meet the following conditions as well as those criteria and conditions set forth in Article 5, Sections D and E of this ordinance.

In order to minimize flood damages during the 100-year flood and the threat to public health and safety, the following conditions shall be included for any variance issued for agricultural structures that are

constructed at-grade and wet-floodproofed.

1. All agricultural structures considered for a variance from the floodplain management regulations of this ordinance shall demonstrate that the proposed varied structure is located in wide, expansive floodplain areas and no other alternate location outside of the special flood hazard area exists for the agricultural structure. Residential structures, such as farmhouses, cannot be considered agricultural structures.
2. Use of the proposed structures must be limited to exclusively agricultural purposes in a Zone A, AE, A1-30, AH, AO, floodplain as identified on the community's Flood Insurance Rate Map (FIRM) or Flood Hazard Boundary Map (FHBM).
3. Proposed structures must not increase risks and pose a danger to public health, safety, and welfare if flooded contents are released, including but not limited to the effects of flooding on manure storage, livestock confinement operations, liquefied natural gas terminals, and production and storage of highly volatile, toxic, or water-reactive materials.
4. Proposed structures have low damage potential (amount of physical damage, contents damage, and loss of function).
5. For any new or substantially damaged agricultural structures, the exterior and interior building components and elements (i.e., foundation, wall framing, exterior and interior finishes, flooring, etc.) below the base flood elevation, must be built with flood-resistant materials in accordance with Article 4, Section A (3)(b) of this ordinance.
6. The agricultural structures must be adequately anchored to prevent flotation, collapse, or lateral movement of the structures in accordance with Article 4, Section A (4)(a) of this ordinance. All the building's structural components must be capable of resisting specific flood-related forces including hydrostatic, buoyancy, and hydrodynamic and debris impact forces.
7. Any mechanical, electrical, or other utility equipment must be located above the base flood elevation or floodproofed so that they are contained within a watertight, floodproofed enclosure that is capable of resisting damage during flood conditions in accordance with Article 4, Section A (4)(d) of this ordinance.
8. The agricultural structures must meet all National Flood Insurance Program (NFIP) opening requirements. The NFIP requires that enclosure or foundation walls, subject to the one percent annual chance flood event, also referred to as the 100-year flood, contain openings that will permit the automatic entry and exit of floodwaters in accordance with Article 4, Section B (1)(c) of this ordinance.
9. The agricultural structures must comply with the floodplain management floodway encroachment provisions of Article 4, Section E(2) of this ordinance. No variances may be issued for agricultural structures within any designated floodway, if any increase in flood levels would result during the one percent annual chance flood event, also referred to as the 100-year flood.
10. Major equipment, machinery, or other contents must be protected from any flood damage.
11. No disaster relief assistance under any program administered by any Federal agency shall be paid for any repair or restoration costs of the agricultural structures.

12. A community shall notify the applicant in writing over the signature of a community official that (1) the issuance of a variance to construct a structure below base flood level will result in increased premium rates for flood insurance up to amounts as high as \$25.00 for \$100.00 of insurance coverage and (2) such construction below the base flood level increases risks to life and property. Such notification shall be maintained with the record of all variance actions as required by this ordinance.
13. Wet-floodproofing construction techniques must be reviewed and approved by the community and a registered professional engineer or architect prior to the issuance of any floodplain development permit for construction.

Exceptions to the variance requirement for agricultural structures apply only to those that are substantially damaged by flooding and agricultural structures that are repetitive loss structures. These are allowed to be permitted to be repaired or restored to pre-damage condition, provided the following are satisfied:

1. If substantially damaged, the substantial damage determination is based only on the cost to repair damage caused by flooding to pre-damage conditions.
2. The proposed repair or restoration does not change the size of the structure and does not significantly alter the nature of the building. With the exception of costs associated with wet-floodproofing in accordance with Article 5, Section F 1 through 13, proposals that include work beyond or in addition to that necessary to repair or restore the structure to pre-damage condition must be regulated as substantial improvements.
3. The repaired or restored structure will continue to be an agricultural structure, as defined in these regulations.
4. Owners are notified, in writing, that agricultural structures approved under this section:
  - a. Will not be eligible for disaster relief under any program administered by the Federal Emergency Management Agency or any other Federal agency.
  - b. Will have National Flood Insurance Program flood insurance policies rated based on the structure's risk.
  - c. May be denied National Flood Insurance Program flood insurance policies if repairs do not include the wet floodproofing construction requirements of Article 5, Section F 1 through 13 of this ordinance.
5. Wet floodproofing construction requirements. When owners elect to wet-floodproof flood-damaged agricultural structures as part of repair or restoration to pre-damage condition, the structure shall comply with the standards of Article 5, Section F 1 through 13 of this ordinance.

## **ARTICLE 6 VIOLATIONS**

1. The floodplain administrator may make reasonable entry upon any lands and waters in the City of Hillsboro for the purpose of making an investigation, inspection or survey to verify compliance with

these regulations. The floodplain administrator shall provide notice of entry by mail, electronic mail, phone call, or personal delivery to the owner, owner's agent, lessee, or lessee's agent whose lands will be entered. If none of these persons can be found, the floodplain administrator shall affix a copy of the notice to one or more conspicuous places on the property a minimum of five (5) days prior to entry.

2. A structure or other development without a floodplain development permit or other evidence of compliance is presumed to be in violation until such documentation is provided.

3. The floodplain administrator shall provide written notice of a violation of this ordinance to the owner, the owner's agent, lessee, or lessee's agent by personal service or by certified mail, return receipt requested. The written notice shall include instructions and a deadline to request a hearing before the appeals board, and if no hearing is requested, a deadline by which the violation must be corrected.

4. Violation of the provisions of this ordinance or failure to comply with any of its requirements (including violations of conditions and safeguards established in connection with granting of variances) shall constitute a misdemeanor. Any person who violates this ordinance or fails to comply with any of its requirements shall, upon conviction thereof, be fined not more than \$500, and in addition, shall pay all costs and expenses involved in the case. Each day such violation continues, shall be considered a separate offense. Nothing herein contained shall prevent the City of Hillsboro or other appropriate authority from taking such other lawful action as is necessary to prevent or remedy any violation.

5. Notwithstanding any criminal prosecutions or in lieu of any criminal prosecutions, if the owner, occupant or agent in charge of the property has neither alleviated the conditions causing the alleged violation nor requested a hearing within the period specified, the public officer or an authorized assistant shall abate or remove the conditions causing the violation.

6. If the public officer or an authorized assistant abates or removes the nuisance pursuant to this section, notice shall be provided to the owner, the owner's agent, lessee, or lessee's agent by certified mail, return receipt requested, of the total cost of the abatement or removal incurred. The notice shall also state that the payment is due within 30 days following receipt of the notice. The cost of providing notice, including any postage, required by this section may also be recovered.

7. The notice shall also state that if the cost of the removal or abatement is not paid within the 30-day period, the cost of the abatement or removal shall be collected in the manner provided by K.S.A. 12-1,115, and amendments thereto, or shall be assessed as special assessments and charged against the lot or parcel of land on which the nuisance was located and the city clerk, at the time of certifying other city taxes, shall certify the unpaid portion of the costs and the county clerk shall extend the same on the tax rolls of the county against such lot or parcel of land and it shall be collected by the county treasurer and paid to the city as other city taxes are collected and paid. The city may pursue collection both by levying a special assessment and in the manner provided by K.S.A. 12-1,115, and amendments thereto, but only until the full cost and applicable interest has been paid in full. (K.S.A. 12-1617f).

## **ARTICLE 7 AMENDMENTS**

The regulations, restrictions, and boundaries set forth in this ordinance may from time to time be amended, supplemented, changed, or repealed to reflect any and all changes in the National Flood Disaster Protection Act of 1973, provided, however, that no such action may be taken until after a public hearing in relation thereto, at which parties of interest and citizens shall have an opportunity to be heard. Notice of the time and place of such hearing shall be published in a newspaper of general circulation in

the City of Hillsboro). At least twenty (20) days shall elapse between the date of this publication and the public hearing. A copy of such amendments will be provided to the FEMA Region VII office. The regulations of this ordinance are in compliance with the NFIP regulations.



## ARTICLE 8 DEFINITIONS

Unless specifically defined below, words or phrases used in this ordinance shall be interpreted so as to give them the same meaning they have in common usage and to give this ordinance its most reasonable application.

**"100-year Flood"** *see "base flood."*

**"Accessory Structure"** means the same as *"appurtenant structure."*

**"Actuarial Rates"** *see "risk premium rates."*

**"Administrator"** means the Federal Insurance Administrator.

**"Agency"** means the Federal Emergency Management Agency (FEMA).

**"Agricultural Commodities"** means agricultural products and livestock.

**"Agricultural Structure"** means any structure used exclusively in connection with the production, harvesting, storage, drying, or raising of agricultural commodities.

**"Appeal"** means a request for review of the Floodplain Administrator's interpretation of any provision of this ordinance or a request for a variance.

**"Appurtenant Structure"** means a structure that is on the same parcel of property as the principle structure to be insured and the use of which is incidental to the use of the principal structure.

**"Area of Special Flood Hazard"** is the land in the floodplain within a community subject to a one percent or greater chance of flooding in any given year. Also referred to as Special Flood Hazard Area (SFHA).

**"Base Flood"** means the flood having a one percent chance of being equaled or exceeded in any given year.

**"Base Flood Elevation"** means the elevation of the surface of the water during a one percent annual chance flood event.

**"Basement"** means any area of the structure having its floor subgrade (below ground level) on all sides.

**"Building"** *see "structure."*

**"Chief Engineer"** means the chief engineer of the division of water resources, Kansas Department Of Agriculture.

**"Chief Executive Officer" or "Chief Elected Official"** means the official of the community who is charged with the authority to implement and administer laws, ordinances, and regulations for that community.

**"Community"** means any State or area or political subdivision thereof, which has authority to adopt and enforce floodplain management regulations for the areas within its jurisdiction.

**"Development"** means any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, levees, levee systems, mining, dredging, filling, grading, paving, excavation or drilling operations, or storage of equipment or materials.

**"Elevated Building"** means for insurance purposes, a non-basement building which has its lowest elevated floor raised above ground level by foundation walls, shear walls, posts, piers, pilings, or columns.

**"Eligible Community" or "Participating Community"** means a community for which the Administrator has authorized the sale of flood insurance under the National Flood Insurance Program (NFIP).

**"Existing Construction"** means for the purposes of determining rates, structures for which the *"start of construction"* commenced before the effective date of the FIRM or before January 1, 1975, for FIRMs effective before that date. *"Existing construction"* may also be referred to as *"existing structures."*

**"Existing Manufactured Home Park or Subdivision"** means a manufactured home park or subdivision for which the construction of facilities for servicing the lots on which the manufactured homes are to be affixed (including, at a minimum, the installation of utilities, the construction of streets, and either final site grading or the pouring of concrete pads) is completed before the effective date of the floodplain management regulations adopted by a community.

**"Expansion to an Existing Manufactured Home Park or Subdivision"** means the preparation of additional sites by the construction of facilities for servicing the lots on which the manufactured homes are to be affixed (including the installation of utilities, the construction of streets, and either final site grading or the pouring of concrete pads).

**"Flood" or "Flooding"** means a general and temporary condition of partial or complete inundation of normally dry land areas from: (1) the overflow of inland waters; (2) the unusual and rapid accumulation or runoff of surface waters from any source; and (3) the collapse or subsidence of land along the shore of a lake or other body of water as a result of erosion or undermining caused by waves or currents of water exceeding anticipated cyclical levels or suddenly caused by an unusually high water level in a natural body of water, accompanied by a severe storm, or by an unanticipated force of nature, such as flash flood, or by some similarly unusual and unforeseeable event which results in flooding as defined above in item (1).

**"Flood Hazard Boundary Map (FHBM)"** means an official map of a community, issued by the Administrator, where the boundaries of the flood areas having special flood hazards have been designated as (unnumbered or numbered) A zones.

**"Flood Hazard Map"** means the document adopted by the governing body showing the limits of: (1) the floodplain; (2) the floodway; (3) streets; (4) stream channel; and (5) other geographic features.

**"Flood Insurance Rate Map (FIRM)"** means an official map of a community, on which the Administrator has delineated both the special flood hazard areas and the risk premium zones applicable to the community.

**"Flood Insurance Study (FIS)"** means an examination, evaluation and determination of flood hazards and, if appropriate, corresponding water surface elevations.

**"Floodplain" or "Flood-prone Area"** means any land area susceptible to being inundated by water from any source (*see "flooding"*).

**"Floodplain Management"** means the operation of an overall program of corrective and preventive measures for reducing flood damage, including but not limited to emergency preparedness plans, flood control works, and floodplain management regulations.

**"Floodplain Management Regulations"** means zoning ordinances, subdivision regulations, building codes, health regulations, special purpose ordinances (such as floodplain and grading ordinances) and other applications of police power. The term describes such state or local regulations, in any combination thereof, that provide standards for the purpose of flood damage prevention and reduction.

**"Floodproofing"** means any combination of structural and nonstructural additions, changes, or adjustments to structures that reduce or eliminate flood damage to real estate or improved real property, water and sanitary facilities, or structures and their contents.

**"Floodway" or "Regulatory Floodway"** means the channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation more than one foot.

**"Floodway Encroachment Lines"** means the lines marking the limits of floodways on Federal, State and local floodplain maps.

**"Freeboard"** means a factor of safety usually expressed in feet above a flood level for purposes of floodplain management. *"Freeboard"* tends to compensate for the many unknown factors that could contribute to flood heights greater than the height calculated for a selected size flood and floodway conditions, such as bridge openings and the hydrological effect of urbanization of the watershed.

**"Functionally Dependent Use"** means a use that cannot perform its intended purpose unless it is located or carried out in close proximity to water. This term includes only docking facilities and facilities that are necessary for the loading and unloading of cargo or passengers, but does not include long-term storage or related manufacturing facilities.

**"Highest Adjacent Grade"** means the highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.

**"Historic Structure"** means any structure that is (a) listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register; (b) certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district; (c) individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or (d) individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either (1) by an approved state program as determined by the Secretary of the Interior or (2) directly by the Secretary of the Interior in states without approved programs.

**"Lowest Floor"** means the lowest floor of the lowest enclosed area, including basement. An unfinished or flood-resistant enclosure, usable solely for parking of vehicles, building access, or storage, in an area

other than a basement area, is not considered a building's lowest floor, **provided** that such enclosure is not built so as to render the structure in violation of the applicable floodproofing design requirements of this ordinance.

**"Manufactured Home"** means a structure, transportable in one or more sections, that is built on a permanent chassis and is designed for use with or without a permanent foundation when attached to the required utilities. The term *"manufactured home"* does include mobile homes manufactured prior to 1976 but **does not include** a *"recreational vehicle."*

**"Manufactured Home Park or Subdivision"** means a parcel (or contiguous parcels) of land divided into two or more manufactured home lots for rent or sale.

**"Map"** means the Flood Hazard Boundary Map (FHBM), Flood Insurance Rate Map (FIRM), or the Flood Boundary and Floodway Map (FBFM) for a community issued by the Federal Emergency Management Agency (FEMA).

**"Market Value" or "Fair Market Value"** means an estimate of what is fair, economic, just and equitable value under normal local market conditions.

**"Mean Sea Level"** means, for purposes of the National Flood Insurance Program (NFIP), the National American Vertical Datum (NAVD) of 1988 or other datum, to which base flood elevations shown on a community's Flood Insurance Rate Map (FIRM) are referenced.

**"New Construction"** means, for the purposes of determining insurance rates, structures for which the *"start of construction"* commenced on or after the effective date of an initial FIRM or after December 31, 1974, whichever is later, and includes any subsequent improvements to such structures. For floodplain management purposes, *"new construction"* means structures for which the *"start of construction"* commenced on or after the effective date of the floodplain management regulations adopted by a community and includes any subsequent improvements to such structures.

**"New Manufactured Home Park or Subdivision"** means a manufactured home park or subdivision for which the construction of facilities for servicing the lot on which the manufactured homes are to be affixed (including at a minimum, the installation of utilities, the construction of streets, and either final site grading or the pouring of concrete pads) is completed on or after the effective date of floodplain management regulations adopted by the community.

**"(NFIP)"** means the National Flood Insurance Program (NFIP).

**"One percent annual chance flood"** *see "base flood."*

**"Participating Community"** also known as an *"eligible community,"* means a community in which the Administrator has authorized the sale of flood insurance.

**"Permit"** means a signed document from a designated community official authorizing development in a floodplain, including all necessary supporting documentation such as: (1) the site plan; (2) an elevation certificate; and (3) any other necessary or applicable approvals or authorizations from local, state or federal authorities.

**"Person"** includes any individual or group of individuals, corporation, partnership, association, or any other entity, including Federal, State, and local governments and agencies.

**"Principally Above Ground"** means that at least 51 percent of the actual cash value of the structure, less land value, is above ground.

**"Reasonably Safe From Flooding"** means base flood waters will not inundate the land or damage structures to be removed from the SFHA and that any subsurface waters related to the base flood will not damage existing or proposed buildings.

**"Recreational Vehicle"** means a vehicle which is (a) built on a single chassis; (b) 400 square feet or less when measured at the largest horizontal projections; (c) designed to be self-propelled or permanently able to be towed by a light-duty truck; and (d) designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel, or seasonal use.

**"Remedy A Violation"** means to bring the structure or other development into compliance with Federal, State, or local floodplain management regulations; or, if this is not possible, to reduce the impacts of its noncompliance.

**"Risk Premium Rates"** means those rates established by the Administrator pursuant to individual community studies and investigations, which are undertaken to provide flood insurance in accordance with Section 1307 of the National Flood Disaster Protection Act of 1973 and the accepted actuarial principles. *"Risk premium rates"* include provisions for operating costs and allowances.

**"Special Flood Hazard Area"** *see "area of special flood hazard."*

**"Special Hazard Area"** means an area having special flood hazards and shown on an FHBM, FIRM or FBFM as zones (unnumbered or numbered) A, AO, AE, or AH. Also referred to as Special Flood Hazard Area (SFHA).

**"Start of Construction"** includes substantial-improvements, and means the date the building permit was issued, provided the actual start of construction, repair, reconstruction, rehabilitation, addition placement, or other improvements were within 180 days of the permit date. The *actual start* means either the first placement of permanent construction of a structure on a site, such as the pouring of slabs or footings, the installation of piles, the construction of columns, any work beyond the stage of excavation, or the placement of a manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading and filling, the installation of streets and/or walkways, excavation for a basement, footings, piers, foundations, the erection of temporary forms, nor installation on the property of accessory structures, such as garages or sheds not occupied as dwelling units or not part of the main structure. For a substantial-improvement, the *actual start of construction* means the first alteration of any wall, ceiling, floor, or other structural part of a building, whether or not that alteration affects the external dimensions of the building.

**"State Coordinating Agency"** means the Division of Water Resources, Kansas Department of Agriculture, or other office designated by the governor of the state or by state statute at the request of the Administrator to assist in the implementation of the National Flood Insurance Program (NFIP) in that state.

**"Structure"** means, for floodplain management purposes, a walled and roofed building, including a gas or liquid storage tank, that is principally above ground, as well as a manufactured home. *"Structure"* for insurance purposes, means a walled and roofed building, other than a gas or liquid storage tank that is principally above ground and affixed to a permanent site, as well as a manufactured home on a permanent

foundation. For the latter purpose, the term includes a building while in the course of construction, alteration or repair, but does not include building materials or supplies intended for use in such construction, alteration or repair, unless such materials or supplies are within an enclosed building on the premises.

**"Substantial-Damage"** means damage of any origin sustained by a structure whereby the cost of restoring the structure to pre-damaged condition would equal or exceed 50 percent of the market value of the structure before the damage occurred.

**"Substantial-Improvement"** means any reconstruction, rehabilitation, addition, or other improvement of a structure, the cost of which equals or exceeds 50 percent of the market value of the structure before "*start of construction*" of the improvement. This term includes structures, which have incurred "*substantial-damage*," regardless of the actual repair work performed. The term does not, however, include either (1) any project for improvement of a structure to correct existing violations of state or local health, sanitary, or safety code specifications that have been identified by the local code enforcement official and which are the minimum necessary to assure safe living conditions, or (2) any alteration of a "*historic structure*," provided that the alteration will not preclude the structure's continued designation as a "*historic structure*."

**"Unnumbered A Zone"** means a special flood hazard area shown on either a flood hazard boundary map or flood insurance rate map where the base flood elevation is not shown on the FIRM. Commonly referred to as Zone A in Kansas meaning a non-detailed study.

**"Variance"** means a grant of relief by the community from the terms of a floodplain management regulation. Flood insurance requirements remain in place for any varied use or structure and cannot be varied by the community.

**"Violation"** means the failure of a structure or other development to be fully compliant with the community's floodplain management regulations. A structure or other development without the elevation certificate, other certifications, or other evidence of compliance required by this ordinance is presumed to be in violation until such time as that documentation is provided.

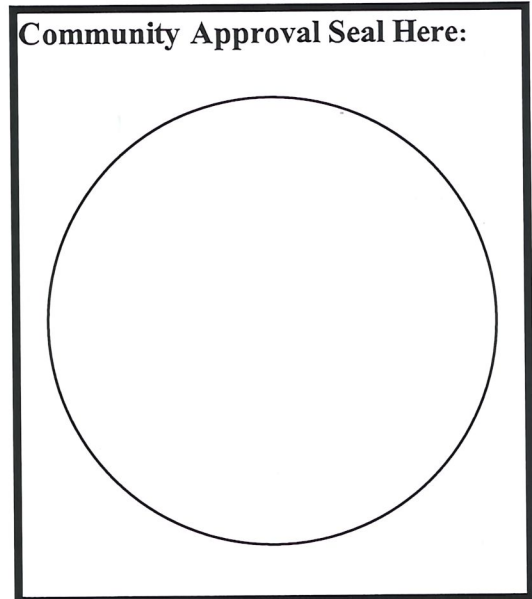
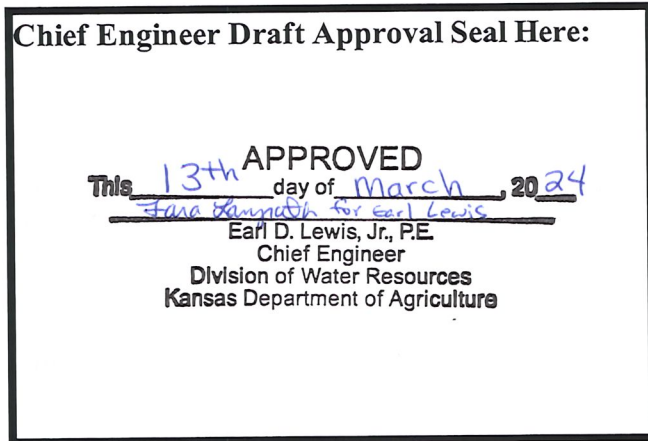
**"Water Surface Elevation"** means the height, in relation to the National Geodetic Vertical Datum (NGVD) of 1929 (or other datum where specified) of floods of various magnitudes and frequencies in the floodplains of riverine areas.

**ARTICLE 9 CERTIFICATE OF ADOPTION**

This Floodplain Management Ordinance for the community of Hillsboro, Kansas.

PASSED AND ADOPTED by the Governing Body of Hillsboro, Kansas.

This \_\_\_\_\_ day of \_\_\_\_\_, 2024 .



**APPROVED:**

\_\_\_\_\_  
Signature of Chief Executive Officer/Chief Elected Official Date

\_\_\_\_\_  
Chief Executive Officer/Chief Elected Official Name (Typed/printed) Title

**ATTEST:**

\_\_\_\_\_  
Signature of Recording Clerk Date

\_\_\_\_\_  
Recording Clerk Name (Typed/printed) Title

**Published in official news publication or on website** \_\_\_\_\_.

# Staff Report

**To:** Honorable Mayor and City Council

**From:** Matt Stiles, City Administrator

**Date:** March 19, 2024

**Re:** Fair Housing Activity

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**Background:** To receive Community Development Block Grant (CDBG) funds, the city is required to participate in an annual fair housing activity. These activities provide the public information about their federally protected rights for housing. This years activity is to offer book marks to the public with fair housing information. The attached bookmarks would be available free to anyone in the community and will be offered at the front desk and through the library. As you can see, the information provides two phone numbers to call if someone feels they've experienced housing discrimination.

**Financial Impact:** The cost to print is minimal. Bookmarks will be provided throughout the year and can be reprinted as needed. Providing the information as a fair housing activity helps meet the requirements for CDBG and other potential federal funding programs.

**Recommendation:** There is no action needed unless the Council wants to pursue a different activity. The discussion item is on the agenda to highlight the activity for the public and document that the city has engaged in an activity.





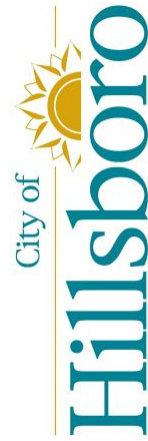
**WHAT IS FAIR HOUSING?**

Equal opportunity for families or individuals to reside in, to buy, or to rent housing of their choice, in the neighborhood of their choice, and for which they financially qualify. Every individual within the State has the right to fair housing without regard to race, color, religion, national origin, ancestry, sex, disability, or familial status.

If you believe that you have been a victim of housing discrimination, You can contact the

Hillsboro City Hall  
620-947-3162

Or the Kansas Human Rights Commission at  
1-888-793-6874



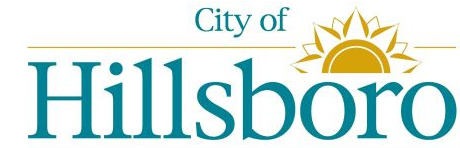
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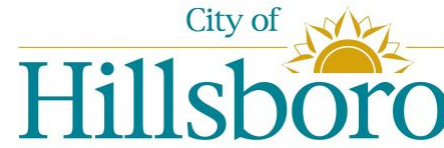
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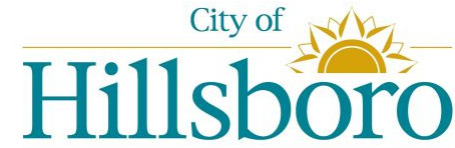
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# Staff Report

**To:** Honorable Mayor and City Council

**From:** Matt Stiles, City Administrator

**Date:** March 19, 2024

**Re:** Fleet Management Proposal Continued

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**Background:** Following up on the last meetings discussion on fleet management. I have done research on the fleet management programs offered by both Ford and GM. Both offer acquisition and some management features like what Enterprise is offering. The biggest drawback is that they are brand specific. I have not been able to touch base directly with Hillsboro Ford or Midway Motors due to being out sick last week. I plan on touch base with them this week.

In looking for other national companies for comparison, there weren't many alternatives. There is company called Municipal Fleet Services that offers similar services but appears to be regional in the pacific northwest. I haven't received information back from them yet. Other companies in the rental car space do not appear to offer similar services based on initial research. There are many companies that offer managed maintenance services, but do not offer the acquisition piece that Enterprise is offering.

After the last meeting, I reached out to the Kansas City and County Manager Association listserv for feedback on other systems and Enterprise.

- Many organizations indicated that they do their own fleet maintenance management and did not need Enterprises solution. They missed the acquisition part of the question.
- The administrator in Ellsworth had success in bidding the maintenance portion out each year but did not have much to add on vehicle acquisition.
- Miami County did not go with Enterprise because they felt that the purchasing prices were not good enough compared to residual values a few years ago.
- Salina had very positive comments about their experience. They started pre-pandemic and benefited from the high resale prices which have since come down. Despite that they still feel like they are ahead.
- Lindsborg has been pleased with the relationship with Enterprise. They have not had enough years in to say from a long-term perspective but are positive.
- The Unified Government of Wyandotte County, KCK were very complimentary and were pleased with the management portion of the service.

I spoke with Eric Rector, our insurance agent, about the impact to our premiums. He indicated that there would be an increase in premium due to the increase in value for the vehicles insured.

That is a relatively small portion of the overall insurance premium, and he could not say what that increase would look like without more specific information. Ken Olsen from Enterprise mentioned they offer insurance. We did not get into that option, but it may be worth looking at as a comparison to our EMC policy.

At this point, the needed changes to the contractual agreements have not been completed. Without those changes we could not proceed. I would anticipate those changes being completed for consideration at a future meeting. At this point there is no further action that can be taken.

**City Administrator's Report**  
**March 19, 2024**

**Agreements for South Lincoln and South Wilson:** I met with Darin Neufeld from EBH to discuss expanding our scope for road work to include south Lincoln and Wilson. We discussed what needed to be done with the projects and what the scope would be. Two questions came up about Lincoln street. First, what do we do with the sidewalks? Sidewalks are at the back of curb and on both sides of the street. While removing sidewalks is not usually the objective, the question about what to put back will need to be discussed. We talked about having a meeting with the people on that street to see what their preference might be. Second, can we extend the storm sewer a block north of D on Lincoln to fix drainage issues cause by Tabor. Darin will be providing us with a design agreement for consideration at a future meeting.

**Leases for AMPI Building:** As I mentioned at the last meeting, we have been discussing the lease with Gorges Dairy for space at the AMPI east building. The lease has not been updated since 2005 and specifically prohibits subleasing, which appears to be happening in the building. Revised agreements will be needed for all the occupants of the building to reflect the Land Bank as owner. This will also be an opportunity to address the subleasing and adjust rents. I hope to have draft leases for those to present at the next meeting.

**Mennonite Housing Meeting:** Mennonite Housing will be hosting a public meeting on Thursday, March 21 at 6:30 PM to discuss the potential Orchard Ridge project. Anyone interested can provide feedback on the project. The attached press release provides additional details about the project and meeting.

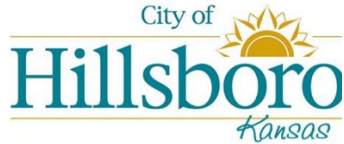
**South Pond:** Following up on the conversation from the last meeting, we've had some brief internal conversations about how best to address the south pond. EBH would need to be brought in to examine the current system to advise on replacement of the drain structure. The golf course has in its long range vision a small pond on the second hole which would provide needed fill and slow water down. Either way this would be a project in a future year not this year.

**Building Bridges Program:** HMS/HS will be hosting its Building Bridges program on Monday, March 25 starting at 6:30 PM. The attached invite explains the program. This is a joint partnership between the school district and Kansas Workforce ONE. The city is sponsoring food and will have some people presenting.

**KPP Bill:** Attached is the KPP Energy bill for February. The total cost was \$126,094.21 with a consumption of 1,691,650 kWh. Consumption is down about 3% from last year and the average cost of power was slightly higher this year. The Energy Cost Adjustment was higher this year, but the total bill was \$6,187.05 less compared to February 2023.

**Health Insurance Savings:** Attached is the Health Insurance savings report for February. Compared to a fully funded BCBS plan, the city saved \$7,310.33 for the month, \$38,896.18 for the plan year that ends in June. The City's reserve fund has a balance of \$105,061.81.

**Financial Reports:** Attached are the February financial reports. With the completion of the 2023 audit, these numbers should change some with correcting entries. Overall things continue to move forward with little concern. One thing to note, the state of Kansas did not remit sales tax for February until March 1, so those deposits will not be reflected in the totals for the month. That is an ongoing problem with the state crossing months with distribution of funds.



For Release: March 3, 2024



## THE CITY OF HILLSBORO COLLABORATES WITH MENNONITE HOUSING TO PROPOSE NEW PROJECT

*Hillsboro, KS* – The City of Hillsboro and Mennonite Housing, a non-profit organization located in Wichita, are proposing to develop a new 24-unit affordable housing project just south of Dollar General. A meeting has been scheduled at City Hall Thursday, March 21<sup>st</sup> at 6:30PM to provide information about the proposed project and obtain input from the community regarding the project design and management.

The project called Orchard Ridge, would be comprised of 12 duplex buildings, a clubhouse and maintenance garage. The duplexes would be two- and three-bedroom units, each with a garage, constructed in an energy efficient manner and include all appliances. A proposed clubhouse would offer a community room with kitchen, a technology room and outdoor amenities including a covered patio, playground, and basketball court.

“What an awesome opportunity,” remarked Mayor Lou Thurston, “it feels great to be able to address housing needs within our community and to do so in partnership with an experienced and proven organization like Mennonite Housing makes the prospective outcomes that much stronger.”

The proposed Orchard Ridge project is considered workforce housing, for individuals and families with annual gross household income below 80% of area median income (AMI). Some units will have rent amounts tied to gross household income compared to AMI levels. The goal is to provide affordable housing options for a range of individuals and families.

If you wish to learn more about the project and/or provide input to Mennonite Housing, please plan to attend the meeting at City Hall Thursday, March 21<sup>st</sup> at 6:30PM.

###

Located in Marion County, Kansas and home to Tabor College, the City of Hillsboro has been serving residents of the sunflower state since 1884.

Connect with the City: <https://www.cityofhillsboro.net/> <https://www.facebook.com/cityofhillsboroks/>

**Contact:** Matt Stiles

City of Hillsboro, City Administrator

(620) 947-3162

**Contact:** Byron Adrian

Mennonite Housing, President/CEO

(316) 942-4848



# USD 410 Hillsboro MS/HS

400 E. Grand  
Hillsboro, KS 67063  
Phone: 620-947-3184 ext. 2  
Fax: 620-947-3251



Tyler Weinbrenner – Principal  
Robert Rempel – AP/Activities Director

tyler.weinbrenner@usd410.net  
robert.rempel@usd410.net

To: Hillsboro Business Leaders

Re: March 25 Building Bridges Event at Hillsboro High School

There are exciting things happening in the career and technical education department at Hillsboro High School and we want you to be a part of it! Please mark your calendar for **Monday, March 25 at 6:30 pm** for an event called Building Bridges. This event is designed to help develop connections between educators, students, and the workforce in Marion County, and specifically, Hillsboro. Businesses and their employees of all skill/professional levels (CEO, management/admin, HR, technical, mechanical, accounting, shop labor, sales, office professional and/or entry level etc.) are encouraged to attend and share about the following areas:

- What education and life experiences led you to your current career?
- Where are reading, writing, and mathematics used in your business and/or industry?
- What skills, aptitudes, and knowledge are most important in your career/pathway?
- What factors motivate you to come to work each day?
- How can we better prepare our students to be successful in your business or industry?
- What do you like best about living and working in the Hillsboro area?
- What ideas do you have to recruit our students back to Hillsboro and Marion County?

This event is open to all employees in your business. We offer 20 career pathways at Hillsboro High School and encourage all levels of your personnel to engage with our students, parents, and teachers. Attendees will self-assign to the career path that best matches their own job.

Come at 6:30 pm for free food sponsored by the city of Hillsboro, network with other business leaders and help us build the bridge between education and industry. Please RSVP your intent to attend and participate to [tyler.weinbrenner@usd410.net](mailto:tyler.weinbrenner@usd410.net) by Friday, March 8.

Sincerely,

Tyler Weinbrenner, HMHS Principal



PLEASE NOTE NEW  
 REMITTANCE ADDRESS  
 PLEASE REMIT TO:  
**KANSAS POWER POOL**  
**DEPT 3423**  
**P.O. BOX 123423**  
**DALLAS, TX 75312-3423**

**City of Hillsboro**

Attn: City Clerk  
 P.O. Box 125  
 Hillsboro, KS 67063

Service Month: Feb-24  
 Account # 380

**Billing Date: 3/13/2024**  
**Due Date: 3/23/2024**

Peak kW	Date	Hour Ending
3,216	2/28/2024	9:00

kW/kWh	Rate	\$ Amount	Ave Cost per kWh
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**Demand Charges**

<b>Transmission</b>	3,216	kW	\$8.52	\$27,400.32	\$0.01620
<b>Administrative</b>	3,216	kW	\$2.58	\$8,297.28	\$0.00490
<b>RICE Upgrade</b>	3,216	kW	\$0.00	\$0.00	\$0.00000
Delivered Capacity	3,216	kW			
Capacity Adjustment	0	kW			
<b>Capacity Demand</b>	3,216	kW	\$9.40	\$30,230.40	\$0.01787

**Energy Charges**

Metered Energy	1,630,700	kWh			
Losses	60,950	kWh			
Generation	0	kWh			
Unsch Generation	0	kWh			
Energy Adjustment	0	kWh			
<b>Energy</b>	1,691,650	kWh	\$0.02283	\$38,620.37	\$0.02283

**Energy Cost Adjustment**

0	1,691,650	kWh	\$0.01136000	\$19,217.14	\$0.01136
	1,691,650	kWh	\$0.00000000	\$0.00	\$0.00000

TOTAL DEMAND AND ENERGY CHARGE	<b>\$123,765.51</b>	<b>\$0.07316</b>
Past Due / (Credit)	\$0.00	
Correction for Prior Month Billing	\$0.00	
Distribution Facility Charge	\$469.71	
AMI Project Repay	\$1,858.99	
System average cost of energy in \$/kWh	\$0.03419000	
<b>TOTAL BILLING THIS PERIOD</b>	<b>\$126,094.21</b>	

**City of Hillsboro  
911280  
Monthly Claims Analysis for FreedomChoice  
February, 2024**

Employee Tier	# of Employees	Illustrative Rates	Total Illustrative Rates	Umbrella Policy Rates	Total Umbrella Policy Rates	TPA Admin Fee	Monthly Medical Claims Paid	Monthly Rx Claims Paid	Risk Management Fee	Gross Savings of Freedom Choice	Net Savings of Freedom Choice
Single	8	\$ 840.41	\$ 6,723.28	\$ 559.65	\$ 4,477.20	\$ 416.00					
Employee/Spouse	7	\$ 1,680.82	\$ 11,765.74	\$ 1,119.30	\$ 7,835.10	\$ 364.00					
Employee/Child	4	\$ 1,470.71	\$ 5,882.84	\$ 979.38	\$ 3,917.52	\$ 208.00					
Family	6	\$ 2,101.02	\$ 12,606.12	\$ 1,399.12	\$ 8,394.72	\$ 312.00					
	25		\$ 36,977.98		\$ 24,624.54	\$ 1,300.00	\$ 2,329.91	\$ 600.94	\$ 812.26	\$ 8,122.59	\$ 7,310.33



**FreedomChoice**

Group Health Plan

Freedom Claims Management, Inc

P.O. Box 1365

Great Bend, KS 67530

620-792-9151 - Telephone

620-792-3389 - Fax

July, 2023 through June, 2024



**City of Hillsboro  
911280**

**Monthly Claims Analysis for Freedom Choice  
July 1, 2023 through June 30, 2024**

	# of Employees	Total Illustrative Rates	Total Umbrella Policy Rates	TPA Admin Fee	Monthly Medical Claims Paid	Monthly Rx Claims Paid	Risk Management Fee*	Gross Savings of Freedom Choice	Net Savings of Freedom Choice
July-23	25	\$ 34,666.87	\$ 23,085.52	\$ 1,300.00	\$ 413.71	\$ 1,003.75	\$ 886.39	\$ 8,863.89	\$ 7,977.50
August-23	24	\$ 34,666.87	\$ 23,085.52	\$ 1,248.00	\$ 3,232.35	\$ 4,067.91	\$ 303.31	\$ 3,033.09	\$ 2,729.78
September-23	24	\$ 35,087.07	\$ 23,365.34	\$ 1,248.00	\$ 2,669.37	\$ 2,654.40	\$ 515.00	\$ 5,149.96	\$ 4,634.96
October-23	23	\$ 33,826.46	\$ 22,525.87	\$ 1,196.00	\$ 1,502.73	\$ 2,792.90	\$ 580.90	\$ 5,808.96	\$ 5,228.06
November-23	24	\$ 35,717.37	\$ 23,785.07	\$ 1,248.00	\$ 13,178.12	\$ 2,152.61	\$ (464.64)	\$ (4,646.43)	\$ (4,181.79)
December-23	25	\$ 36,977.98	\$ 24,624.54	\$ 1,300.00	\$ 1,014.85	\$ 558.05	\$ 948.05	\$ 9,480.54	\$ 8,532.49
January-24	25	\$ 36,977.98	\$ 24,624.54	\$ 1,300.00	\$ 3,066.67	\$ 581.39	\$ 740.54	\$ 7,405.38	\$ 6,664.84
February-24	25	\$ 36,977.98	\$ 24,624.54	\$ 1,300.00	\$ 2,329.91	\$ 600.94	\$ 812.26	\$ 8,122.59	\$ 7,310.33
March-24	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
April-23	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May-23	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
June-23	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 284,898.58	\$ 189,720.94	\$ 10,140.00	\$ 27,407.71	\$ 14,411.95	\$ 4,321.80	\$ 43,217.98	\$ 38,896.18



**FreedomChoice**

Group Health Plan

Freedom Claims Management, Inc

P.O. Box 1365

Great Bend, KS 67530

620-792-9151 - Telephone

620-792-3389 - Fax

\*Negative amounts in this column are not billed as such. Negative amounts will be billed as \$0 Risk Management Fee.

**CITY OF HILLSBORO, KANSAS**  
**MONTHLY FINANCIAL REPORT FOR THE MONTH ENDING FEBRUARY 29, 2024**

#	FUND	UNENCUMBERED BEGINNING CASH AT 01/31/2024	TOTAL RECEIPTS	TOTAL DISBURSEMENTS	UNENCUMBERED ENDING CASH AT 02/29/2024	ENCUMBRANCES AS OF 02/29	CASH BALANCE AT MONTH END
101	GENERAL	387,288.22	137,107.05	185,559.91	338,835.36	87,419.99	251,415.37
102	LIBRARY	48,162.24	-	5,600.13	42,562.11		42,562.11
103	RECREATION	12,493.84	-	-	12,493.84		12,493.84
105	INDUSTRIAL	10,037.16	25,000.00	7,503.87	27,533.29		27,533.29
106	AIRPORT REVOLVING	758.78	2.37	723.15	38.00	3,080.00	(3,042.00)
107	SPECIAL PARK	2,761.47	-	-	2,761.47		2,761.47
207	SPECIAL HIGHWAY	89,527.47	-	-	89,527.47		89,527.47
212	MUSEUM TRUST	41,730.06	71.09	-	41,801.15		41,801.15
215	SPECIAL LAW ENFORCE/FIRE	72,925.78	10.00	-	72,935.78		72,935.78
216	MUNICIPAL COURT	2,402.54	290.00	7.14	2,685.40		2,685.40
217	DARE	345.03	-	-	345.03		345.03
218	LOCAL SALES TAX	405,996.42	-	110,355.00	295,641.42	60,000.00	235,641.42
225	LAND BANK	18,222.09	1,107.56	-	19,329.65		19,329.65
300	EQUIPMENT RESERVE	125,999.14	5,487.00	3,096.08	128,390.06		128,390.06
301	FIRE EQUIPMENT REPL FUND	115,016.77	2,429.70	2,275.01	115,171.46		115,171.46
310	EMPLOYEE WITHHOLDING	8,185.61	-	-	8,185.61		8,185.61
311	UTILITY SALES TAX	13,047.77	9,980.15	8,223.48	14,804.44		14,804.44
400	CIP	29,754.36	-	1,144.44	28,609.92		28,609.92
412	TREE SCREENING	8,033.24	-	3,600.00	4,433.24		4,433.24
440	HCMC FUND	111,836.30	228.76	8,638.34	103,426.72		103,426.72
460	STREET IMPROVEMENT PROJ	56,084.94	-	-	56,084.94		56,084.94
470	TIF DISTRICT	21,304.93	-	-	21,304.93		21,304.93
475	SPEC LAW ENF TRUST FUND	5,312.78	-	340.10	4,972.68		4,972.68
516	GENERAL BOND & INTEREST	42,256.62	150,000.00	104,676.00	87,580.62		87,580.62
618	WATER	228,888.32	80,685.66	134,524.59	175,049.39	18,754.10	156,295.29
619	ELECTRIC	780,561.24	283,184.40	343,736.62	720,009.02	132,489.15	587,519.87
620	REFUSE	72,622.65	31,274.24	39,638.70	64,258.19	4,336.23	59,921.96
621	SEWER	376,366.02	63,435.25	77,704.95	362,096.32	4,488.12	357,608.20
716	INSURANCE PROCEEDS FUND	2,250.00	-	-	2,250.00		2,250.00
<b>REPORT TOTAL</b>		<b>3,090,171.79</b>	<b>790,293.23</b>	<b>1,037,347.51</b>	<b>2,843,117.51</b>	<b>310,567.59</b>	<b>2,532,549.92</b>

**CITY OF HILLSBORO, KANSAS**  
**BUDGET TO ACTUAL REVENUE REPORT FOR THE YEAR ENDING DECEMBER 31, 2024**  
**AS OF FEBRUARY 29, 2024**

<b>FEB YTD: 16.67%</b>
------------------------

#	FUND NAME	BUDGETED REVENUE	JANUARY REVENUE	YEAR TO DATE REVENUE	% OF YTD REVENUE	YTD REVENUE NOT RECEIVED
101	GENERAL TOTAL	1,976,619.00	137,107.05	559,103.34	92.70%	1,417,515.66
102	LIBRARY TOTAL	95,460.00	-	48,754.39	84.20%	46,705.61
103	RECREATION TOTAL	23,882.00	-	12,181.83	77.80%	11,700.17
105	INDUSTRIAL TOTAL	73,920.00	25,000.00	37,182.40	103.20%	36,737.60
106	AIRPORT REVOLVING TOTAL	9,500.00	2.37	608.56	39.70%	8,891.44
107	SPECIAL PARK TOTAL	2,500.00	-	-	59.70%	2,500.00
207	SPECIAL HIGHWAY TOTAL	76,200.00	-	18,201.67	70.40%	57,998.33
212	MUSEUM TRUST TOTAL		71.09	146.94		
215	SPECIAL LAW ENFORCE/FIRE TOTAL	23,966.00	10.00	12,209.64	82.90%	11,756.36
216	MUNICIPAL COURT TOTAL		290.00	1,310.00		
218	LOCAL SALES TAX (FAC) TOTAL	380,000.00	-	26,086.02	116.50%	353,913.98
225	LAND BANK TOTAL		1,107.56	2,007.56		
300	EQUIPMENT RESERVE TOTAL	100,000.00	5,487.00	6,226.37	265.10%	93,773.63
301	FIRE EQUIPMENT REPL FUND TOTAL		2,429.70	2,429.70		
311	UTILITY SALES TAX TOTAL	90,000.00	9,980.15	18,203.62	72.50%	71,796.38
400	CIP TOTAL	75,000.00	-	30,000.00	172.50%	45,000.00
440	HCMC FUND TOTAL		228.76	492.51		
458	PBC FAC P & I TOTAL		-	-		
470	TIF DISTRICT TOTAL	27,600.00	-	-	75.90%	27,600.00
475	SPEC LAW ENF TRUST FUND TOTAL		-	-		
516	GENERAL BOND & INTEREST TOTAL	875,427.00	150,000.00	256,984.06	103.00%	618,442.94
618	WATER TOTAL	1,212,000.00	80,685.66	154,286.99	62.10%	1,057,713.01
619	ELECTRIC TOTAL	3,623,000.00	283,184.40	523,170.56	63.41%	3,099,829.44
620	REFUSE TOTAL	400,100.00	31,274.24	63,571.30	101.10%	336,528.70
621	SEWER TOTAL	770,000.00	63,435.25	125,085.34	68.10%	644,914.66
716	INSURANCE PROCEEDS FUND		-	-		
<b>TOTAL REVENUES:</b>		<b>9,835,174.00</b>	<b>790,293.23</b>	<b>1,898,242.80</b>	<b>19.30%</b>	<b>7,943,317.91</b>

**CITY OF HILLSBORO, KANSAS**  
**BUDGET TO ACTUAL EXPENSE REPORT FOR THE YEAR ENDING DECEMBER 31, 2024**  
**AS OF FEBRUARY 29, 2024**

**FEB YTD: 16.67%**

#	FUND NAME	BUDGETED EXPENSES	FEBRUARY EXPENSES	YEAR TO DATE EXPENSES & ENCUMBRANCES	% OF YTD EXPENSES	YTD BUDGET UNEXPENDED
<u>GENERAL FUND</u>						
	101-110 LEGISLATIVE TOTAL	122,500.00	9,003.27	17,431.11	14.23%	105,068.89
	101-120 ADMINISTRATIVE TOTAL	418,750.00	37,501.94	98,974.39	23.64%	319,775.61
	101-210 POLICE TOTAL	619,444.54	45,403.03	103,693.40	16.74%	515,751.14
	101-220 FIRE TOTAL	159,400.00	6,156.38	29,183.12	18.31%	130,216.88
	101-250 PUBLIC SAFETY TOTAL	6,000.00	-	-	0.00%	6,000.00
	101-310 PARKS TOTAL	42,000.00	1,018.67	3,167.77	7.54%	38,832.23
	101-320 POOL TOTAL	124,800.00	2,328.07	6,416.14	5.14%	118,383.86
	101-330 GOLF TOTAL	275,104.00	15,087.11	54,801.08	19.92%	220,302.92
	101-340 SPORTS COMPLEX TOTAL	124,303.00	6,683.95	16,433.81	13.22%	107,869.19
	101-350 MUSEUM TOTAL	77,001.00	5,639.64	13,410.83	17.42%	63,590.17
	101-410 STREETS TOTAL	405,066.00	43,925.90	93,926.44	23.19%	311,139.56
	101-510 BLDG INSPECTOR TOTAL	88,680.00	7,305.67	16,627.30	18.75%	72,052.70
	101-530 COURT TOTAL	9,400.00	1,905.00	3,449.48	36.70%	5,950.52
	101-550 TOURISM TOTAL	16,000.00	1,000.00	2,000.00	12.50%	14,000.00
	101-910 MISC GENERAL TOTAL	653,200.00	200.00	30,300.00	4.64%	622,900.00
101	GENERAL TOTAL	3,141,648.54	183,158.63	489,814.87	15.59%	2,651,833.67
102	LIBRARY TOTAL	161,770.00	5,600.13	12,639.53	7.81%	149,130.47
103	RECREATION TOTAL	24,130.00	-	-	0.00%	24,130.00
105	INDUSTRIAL TOTAL	79,030.00	7,666.12	27,687.61	35.03%	51,342.39
106	AIRPORT REVOLVING TOTAL	14,500.00	723.15	4,975.99	34.32%	9,524.01
107	SPECIAL PARKS TOTAL	3,400.00	-	-	0.00%	3,400.00
207	SPECIAL HIGHWAY TOTAL	150,000.00	-	-	0.00%	150,000.00
212	MUSEUM TRUST TOTAL	-	-	-	-	-
215	SPECIAL LAW ENFORCE/FIRE TOTAL	71,200.00	-	-	0.00%	71,200.00
216	MUNICIPAL COURT TOTAL	-	7.14	27.40	-	-
218	LOCAL SALES TAX TOTAL	700,000.00	100,000.00	160,000.00	22.86%	540,000.00
225	LAND BANK TOTAL	-	-	142.00	-	-
300	EQUIPMENT RESERVES TOTAL	225,000.00	3,096.08	6,192.16	2.75%	218,807.84
301	FIRE EQUIPMENT REPL FUND TOTAL	-	2,275.01	4,550.02	-	-
311	UTILITY SALES TAX TOTAL	90,000.00	8,223.48	16,281.35	18.09%	73,718.65
400	CIP TOTAL	-	1,144.44	1,918.83	-	-
412	TREE SCREENING TOTAL	-	3,600.00	3,600.00	-	-
440	HCMC FUND TOTAL	-	8,638.34	17,276.68	-	-
458	PBC FAC P & I TOTAL	-	-	-	-	-
470	TIF DISTRICT TOTAL	27,700.00	-	-	0.00%	27,700.00
475	SPECIAL LAW ENFORCE TRUST TOTAL	-	340.10	340.10	-	-
516	GENERAL BOND & INTEREST TOTAL	642,321.00	104,676.00	256,369.40	39.91%	385,951.60
<u>WATER FUND</u>						
	618-810 WATER DISTRIBUTION TOTAL	398,850.00	12,724.69	39,361.22	9.87%	359,488.78
	618-811 WATER TRANSFERS TOTAL	100,000.00	-	-	-	-
	618-812 WATER PRODUCTION TOTAL	1,697,720.00	120,855.86	168,855.22	9.95%	1,528,864.78
618	WATER TOTAL	2,196,570.00	133,580.55	208,216.44	9.48%	1,988,353.56
619	ELECTRIC TOTAL	3,249,486.00	344,596.20	634,232.86	19.52%	2,615,253.14
620	REFUSE TOTAL	461,177.00	40,015.45	81,667.37	17.71%	379,509.63
621	SEWER TOTAL	1,244,750.00	77,584.82	123,888.23	9.95%	1,120,861.77
716	INSURANCE PROCEEDS FUND TOTAL	-	-	-	-	-
<b>TOTALS</b>		<b>12,482,682.54</b>	<b>1,024,925.64</b>	<b>2,049,820.84</b>	<b>16.42%</b>	<b>10,360,716.73</b>