



119 North Hersey Avenue
P.O. Box 567
Beloit, Kansas 67420
Phone: 785-738-3551
Fax: 785-738-2517
www.beloitks.org

CITY COUNCIL AGENDA

Tuesday, August 19, 2020
7:00 p.m.

1. CALL TO ORDER

- A. Roll Call
- B. Invocation
- C. Pledge of Allegiance

2. MAYOR AND COUNCIL REPORTS

3. STAFF REPORTS

- A. City Attorney Report
- B. City Manager Report
 - 1. KDHE/EPA TTHM Report
 - 2. 8th St Update
 - 3. USDA WTP Report
 - 4. 2019 Audit Report
 - 5. Airport Project Status
 - 6. NC HVAC Project Status
- C. Community Development Director Report
 - 1. SPARK Funding
 - 2. CDBG-CV Grant

4. PUBLIC HEARING

- A. Fiscal Year 2021 Budget Hearing

5. CONSENT AGENDA

- A. 8/5/2020 City Council Meeting Minutes
- B. Appropriations 8B

6. ORDINANCES

- A. Charter Ordinance GO Financing for Purpose of Installing a Solar Farm
- B. Ordinance 2279 Abatement of 523 N. Hersey Ave. Demolition Costs

7. RESOLUTIONS

- A. None

8. FORMAL ACTIONS

- A. Adopting the 2021 Budget
- B. SPARK Memorandum of Understanding

9. CLOSED SESSION

- A. None

10. ADJOURNMENT

WORK SESSION AGENDA

1. CORRESPONDENCE AND STAFF REPORTS

- A. City Attorney Report
- B. City Manager Report

2. DISCUSSION ITEMS

- A. City Manager Review

3. ADJOURNMENT

NOTE: Background information is available for review in the office of the City Clerk prior to the meeting.

The Public Comment section is to allow members of the public to address the Council on matters pertaining to any business within the scope of Council authority and not appearing on the Agenda. Kansas Statutes prohibit the Council from taking action on any item not appearing on the Agenda, except where an emergency is determined to exist.

BELOIT CITY COUNCIL MEETING MINUTES
August 5, 2020

The Beloit City Council met in regular session on August 5, 2020 in the Sutter Room in the Municipal Building Basement. Mayor Tom Naasz called the meeting to order at 7:00 p.m. Council Members in attendance were Jamie Meier, Matt Otte, Lee McMillan, Tony Gengler, Andrew Grabon, and Todd Adolph. Also present was City Attorney Katie Schroeder, City Manager Jason Rabe, and City Clerk Amanda Lomax.

Department heads in attendance was Heather Hartman.

Mayor Tom Naasz gave the invocation and the Pledge of Allegiance was recited.

Councilor Grabon has seen a lot of people using the new sidewalks.

City Manager Jason Rabe discussed the following:

1. Water Treatment Plant update – USDA requested a residential survey of RWD #3 to submit for loan documents.
2. Updated on current sales tax revenue.
3. Submitted some SPARK funding for the 1st round.
4. Discussed Everbridge Notification System.
5. Updated on drainage basin status.

Director of Community Development Heather Hartman discussed the SPARK program and Dane Hansen grant applications that were due August 1st.

Public Hearing for Unfit Structure located at 511 W Court Street started at 7:15 pm. Nobody from the public commented and public hearing ended at 7:16 p.m.

A motion was made by Councilor Gengler and seconded by Councilor Otte to approve the July 15, 2020 Council Meeting Minutes, and Appropriations 8A in its entirety. Motion carried 6-0. Nays: None.

A motion was made by Councilor Otte and seconded by Councilor Grabon to approve Ordinance 2278 School Zone on Mill Street. Motion carried 6-0. Nays: None.

A motion was made by Councilor Grabon and seconded by Councilor Gengler to approve Resolution 2020-17 Declaring property located at 511 W Court Street as unfit. Motion carried 6-0. Nays: None.

A motion was made by Councilor Grabon and seconded by Councilor Adolph to approve the 8th Street rehab with mix concrete for \$19,000.00. Motion carried 6-0. Nays: None.

A motion was made by Councilor Adolph and seconded by Councilor Otte to approve the 2021 Budget Hearing Publication. Motion carried 6-0. Nays: None.

A motion was made by Councilor Grabon and seconded by Councilor Meier to approve the Grant Agreement with FAA for the Moritz Memorial Airport. Motion carried 6-0. Nays: None.

A motion was made by Councilor Meier and seconded by Councilor Otte to adjourn the meeting. Motion carried 6-0. Nays: None. The meeting ended at 7:40 p.m.

Work Session began at 7:40 p.m. Council Members in attendance were Council Members in attendance were were Todd Adolph, Tony Gengler, Jamie Meier, Matt Otte, Lee McMillan, and Andrew Grabon. Also present was City Attorney Katie Schroeder, City Manager Jason Rabe, and City Clerk Amanda Lomax.

Department heads in attendance was Heather Hartman.

Presented 2020 2nd Quarter Treasurer's Report and Fund balance report.

City Manager Jason Rabe and Scott Shreve discussed the Solar project timeline.

Work Session Ended: 8:16 p.m.

TOM NAASZ, Mayor

ATTEST:

AMANDA LOMAX, City Clerk

Accounts Payable Detail Listing

City of Beloit

Vend# Vendor Name		Pay#	Post Date	Due Date	Amount	Invoice	Date	PO#	Date	Status
	Account#			Work Order		Description			Debit	Credit
1721	A-B BUILDERS									
80812	8/21/2020 8/21/2020 25-00-6160				138.05	072610 GRAVEL			138.05 ✓	Posted 0.00
6	ABRAM READY-MIX, INC									
80792	8/21/2020 8/21/2020 30-00-6150				1,005.92	37530 SIDEWALK PROGRAM-506 N CAMPBELL			1,005.92 ✓	Posted 0.00
80817	8/21/2020 8/21/2020 25-00-6150				754.44	37753 ROCK			754.44 ✓	Posted 0.00
80843	8/21/2020 8/21/2020 53-43-6150				125.74	37605 ROCK			125.74 ✓	Posted 0.00
80860	8/21/2020 8/21/2020 51-43-6150 51-43-6150 51-43-6150				2,043.28	37735-ROCK 37561-ROCK 37577-ROCK			817.31 ✓ 565.83 ✓ 660.14 ✓	Posted 0.00 0.00 0.00
									<u>2,043.28 ✓</u>	<u>0.00</u>
1060	ACCURATE LABS									
80861	8/21/2020 8/21/2020 51-41-6000				467.56	SU32263 CHEMICALS			467.56 ✓	Posted 0.00
8	ACE HARDWARE									
80748	8/21/2020 8/21/2020 24-00-7200 10-11-6000				35.75	554711-LEVEL & ADHESIVE 554343-NUTS/BOLTS & PADLOCK			24.58 ✓ 11.17 ✓	Posted 0.00 0.00
									<u>35.75</u>	<u>0.00</u>
80818	8/21/2020 8/21/2020 10-15-6000 30-00-3000				61.68	555286-BRAKE CLEANER 554764-PAINT-SRTS			35.94 ✓ 25.74 ✓	Posted 0.00 0.00
									<u>61.68 ✓</u>	<u>0.00</u>
80829	8/21/2020 8/21/2020 10-18-6000 10-20-6000 10-20-6000 10-20-6000				44.96	554716-BULBS 554524-POWER PRO ONE 555046-GAS CAN 555161-BATTERIES			6.99 ✓ 2.99 ✓ 24.99 ✓ 9.99 ✓	Posted 0.00 0.00 0.00 0.00
									<u>44.96 ✓</u>	<u>0.00</u>
80844	8/21/2020 8/21/2020 53-43-7450 53-41-4300 53-41-6000 53-41-6000 53-41-6000 53-43-6110				253.22	555410-BOLT CUTTER 555170-CAULK 555201-SPRAY BOTTLE, SPRAYER, CAL 554503-OILDRI 554792-FACE MASKS 554412-WATCH BATTERY			36.99 ✓ 21.98 ✓ 68.70 ✓ 12.99 ✓ 107.97 ✓ 4.59 ✓	Posted 0.00 0.00 0.00 0.00 0.00 0.00
									<u>253.22 ✓</u>	<u>0.00</u>
80862	8/21/2020 8/21/2020 52-43-6000 52-43-6000 51-43-6000 51-41-6000 52-41-4300 52-41-7450 52-41-6000 52-41-4300 52-43-6000 51-43-6000				296.33	555322-MOP & CLEANER 555214-GASKET MAKER 555281-BOLTS & CHAIN 554991-TIE DOWN & BATTERY 554300-TRASH CAN 554327-SPADE & SHOVEL 554403-MASKS 554713-PINESOL 554661-O-RING 554416-DUCT TAPE			19.98 ✓ 7.99 ✓ 23.52 ✓ 101.96 ✓ 29.99 ✓ 47.98 ✓ 17.98 ✓ 12.99 ✓ 1.58 ✓ 32.36 ✓	Posted 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
									<u>296.33 ✓</u>	<u>0.00</u>
9	ACKERMAN SUPPLY									
80811	8/21/2020 8/21/2020 10-15-6000				20.97	304655 OFF			20.97 ✓	Posted 0.00
11	ADVANCE INSURANCE COMPANY									
80749	8/21/2020 8/21/2020 21-00-2100				732.08	AUGUST 2020 LIFE INS. PREMIUMS			732.08 ✓	Posted 0.00
767	AIRGAS USA, LLC									
80845	8/21/2020 8/21/2020 53-41-6230				61.48	9972778468 CYLINDER RENTAL			61.48 ✓	Posted 0.00

Accounts Payable Detail Listing

City of Beloit

<u>Vend#</u>	<u>Vendor Name</u>	<u>Pay#</u>	<u>Post Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Invoice</u>	<u>Date</u>	<u>PO#</u>	<u>Date</u>	<u>Status</u>
			<u>Account#</u>	<u>Work Order</u>		<u>Description</u>			<u>Debit</u>	<u>Credit</u>
27	ALSOP SAND CO., INC (continued)									
80863		8/21/2020	8/21/2020	466.44						Posted
			51-43-6150			494673-SAND			230.92✓	0.00
			51-43-6150			494804-SAND			235.52✓	0.00
									466.44✓	0.00
1124	APAC-KANSAS INC									
80819		8/21/2020	8/21/2020	2,362.05	8001838566					Posted
			25-00-6160			1/2 CHIPS			2,362.05✓	0.00
3253	AT&T MOBILITY									
80793		8/21/2020	8/21/2020	360.08	287289769859X07					Posted
			10-13-5310			PD PHONES			360.08✓	0.00
2809	BELOIT CAR WASH LLC									
80795		8/21/2020	8/21/2020	181.30						Posted
			10-13-4310			JULY WASHES			181.30✓	0.00
511	BELOIT LIONS CLUB									
80794		8/21/2020	8/21/2020	112.00						Posted
			10-11-5410			JASON RABE-1ST QUARTER DUES			82.00✓	0.00
			10-11-5410			JASON RABE-2ND QUARTER DUES			30.00✓	0.00
									112.00✓	0.00
77	BELOIT READY MIX									
80855		8/21/2020	8/21/2020	1,363.00	072609					Posted
			51-43-6150			3/4 SACK			1,363.00✓	0.00
80	BELOIT TYPEWRITER EXCHANGE									
80838		8/21/2020	8/21/2020	195.53						Posted
			51-43-6000			920031-UPS			53.58✓	0.00
			53-41-6000			819789-UPS			51.50✓	0.00
			51-43-3000			920008-UPS			51.58✓	0.00
			53-43-6110			920001-WHITE OUT			4.55✓	0.00
			53-41-5320			920024-UPS			34.32✓	0.00
									195.53✓	0.00
80854		8/21/2020	8/21/2020	28.09	920017					Posted
			51-41-6110			STORAGE BOX & PENS			28.09✓	0.00
669	BLADE-EMPIRE PUBLISHING									
80750		8/21/2020	8/21/2020	863.40						Posted
			10-11-5400			214003-2ND QTR TRSRS REPORT			104.40✓	0.00
			10-11-5400			213540-RES. NO. 2020-14			208.80✓	0.00
			10-11-5400			213785-RES. NO 2020-16			261.00✓	0.00
			10-11-5400			213685-COUNCIL AGENDA			139.50✓	0.00
			10-11-5400			214185-CASE C-453 PUBLIC HEARING			52.20✓	0.00
			10-11-5400			213836-MC FAIR PAGE			10.00✓	0.00
			10-11-5400			213504-JULY 4TH			20.00✓	0.00
			10-11-5400			213065-GRADUATION EDITION			30.00✓	0.00
			10-11-5400			214353-CHURCH DIRECTORY			7.50✓	0.00
			10-11-5400			214064-CHURCH DIRECTORY			7.50✓	0.00
			10-11-5400			213768-CHURCH DIRECTORY			7.50✓	0.00
			10-11-5400			213631-CHURCH DIRECTORY			7.50✓	0.00
			10-11-5400			213524-CHURCH DIRECTORY			7.50✓	0.00
									863.40✓	0.00
3144	JESSY BLISS									
80796		8/21/2020	8/21/2020	178.83						Posted
			10-12-3320			RESTITUTION FOR DOG BITE-20190018			100.00✓	0.00
			10-12-3320			RESTITUTION FOR DOG BITE-20190018			78.83✓	0.00
									178.83✓	0.00
88	BLUE CROSS & BLUE SHIELD INSURANCE									
80751		8/21/2020	8/21/2020	78,841.45						Posted
			21-00-2100			AUGUST 2020 HEALTH INS. PREMIUMS			78,841.45✓	0.00
91	BOETTCHER SUPPLY INC									
80752		8/21/2020	8/21/2020	26.11						Posted
			10-11-4300			1140021-1-BATTERIES			22.30✓	0.00
			24-00-7200			1141447-1-GANG BOX & PLATE			3.81✓	0.00
									26.11✓	0.00

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City of Beloit

Vend# Vendor Name

<u>Pay#</u>	<u>Post Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Invoice</u>	<u>Date</u>	<u>PO#</u>	<u>Date</u>	<u>Status</u>
	<u>Account#</u>	<u>Work Order</u>		<u>Description</u>			<u>Debit</u>	<u>Credit</u>
91	BOETTCHER SUPPLY INC (continued)							
80820	8/21/2020	8/21/2020	164.83					Posted
	30-00-3000			1140460-1-PVC PIPE-SRTS			75.82✓	0.00
	10-15-6000			1141322-1-BALLAST			18.29✓	0.00
	10-15-6000			1141365-1-BLADES			49.20✓	0.00
	10-15-6000			1142356-1-TRIMMER LINE			9.75✓	0.00
	10-15-6000			1141865-1-SPRING & COVER SPEED FE			11.77✓	0.00
							164.83✓	0.00
80830	8/21/2020	8/21/2020	68.74					Posted
	10-21-4300			1140328-1-LIQUIDTITE			2.75✓	0.00
	10-21-6190			1142163-1-POPCORN			40.50✓	0.00
	10-18-4330			1141358-1-TRIMMER LINE			25.49✓	0.00
							68.74✓	0.00
80846	8/21/2020	8/21/2020	486.22					Posted
	53-41-4360			1142369-1-GAUGES			27.86✓	0.00
	53-43-7450			1142196-1-HANDLING CHARGE			12.00✓	0.00
	53-43-6000			1142180-1-BATTERY			15.60✓	0.00
	53-43-7450			1142198-1-HANDLING CHARGE			12.00✓	0.00
	53-43-7440			1142305-1-CLOTHING INSECT REPELLE			21.81✓	0.00
	53-43-6000			1142442-1-COPPER WIRE			100.10✓	0.00
	53-41-6000			1141568-1-NIPPLE			5.21✓	0.00
	53-43-4390			1141694-1-DUPLEX ALUMINUM			55.43✓	0.00
	53-43-7450			1140431-1-INSULATING BOX WRENCH			103.75✓	0.00
	53-41-6000			1139811-1-COUPLING, BUSHING, DRAIN			20.46✓	0.00
	53-43-4390			1142467-1-BULBS			112.00✓	0.00
							486.22✓	0.00
80864	8/21/2020	8/21/2020	82.81					Posted
	52-43-4360			1140981-1-FUEL FILTER			47.00✓	0.00
	51-43-6000			1140986-1-LIQUID PRESSURE GAUGE			5.11✓	0.00
	51-43-6000			1139886-1-POWER BIT & FASTEN SET			30.70✓	0.00
							82.81✓	0.00
256	BRENTAG SOUTHWEST INC							
80865	8/21/2020	8/21/2020	2,180.00	BSW224068				Posted
	51-41-6170			AMMONIUM SULFATE & CARBON POWI			2,180.00✓	0.00
102	BROWN'S ELECTRONICS, INC							
80839	8/21/2020	8/21/2020	315.00	64673				Posted
	53-41-5310			PHONE			315.00✓	0.00
1258	BUMPER TO BUMPER AUTO PARTS							
80797	8/21/2020	8/21/2020	14.42	798740				Posted
	10-13-4310			OIL FILTER & WASHER FLUID			14.42✓	0.00
80831	8/21/2020	8/21/2020	145.24					Posted
	10-18-4310			797791-BATTERY			139.36✓	0.00
	10-18-6180			798547-POWER STEERING FLUID			5.88✓	0.00
							145.24✓	0.00
80847	8/21/2020	8/21/2020	341.05					Posted
	53-43-4310			798109-COOLANT & HEATER HOSE, CL/			98.68✓	0.00
	53-43-4310			798116-HOSE, DIST. CAP, SPARK PLUG			67.22✓	0.00
	53-41-6000			798331-TEST CLIP			2.56✓	0.00
	53-43-4310			797844-HEATER HOSE FITTING			7.40✓	0.00
	53-43-4310			797806-WATER PUMP, VALVE ADAPTEF			153.08✓	0.00
	53-41-6000			797583-OIL FILTER			12.11✓	0.00
							341.05✓	0.00
80866	8/21/2020	8/21/2020	8.82	798828				Posted
	52-41-6180			MOTOR OIL			8.82✓	0.00
1091	CARD SERVICES							

Accounts Payable Detail Listing

City of Beloit

Vend# Vendor Name

Pay#	Post Date	Due Date	Amount	Invoice	Date	PO#	Date		Status
							Debit	Credit	
Account#	Work Order	Description							
1091	CARD SERVICES (continued)								
80878	8/21/2020	8/21/2020	254.99	1033					Posted
	10-13-2400			TRAINING LUNCH			32.25✓		0.00
	10-13-2400			TRAINING LUNCH			34.65✓		0.00
	10-13-2400			TRAINING LUNCH			32.25✓		0.00
	10-13-2400			TRAINING LUNCH			80.25✓		0.00
	10-13-6110			SNACKS			21.43✓		0.00
	10-13-2400			REFUND FOR SCHOOL			0.00		525.00✓
	10-13-2400			TRAINING LUNCH			32.25✓		0.00
	10-13-6110			BATTERIES			47.92✓		0.00
	10-13-6110			KEY TAGS			10.99✓		0.00
	10-13-6000			FACE SHIELDS			25.00✓		0.00
	10-13-6000			FACE SHIELDS			25.00✓		0.00
	10-13-2400			CODE BOOKS			219.00✓		0.00
	10-13-2400			CODE BOOKS			219.00✓		0.00
							779.99✓		525.00
80879	8/21/2020	8/21/2020	370.62	6378					Posted
	10-13-5320			USPS			4.80✓		0.00
	10-13-5320			USPS			2.60✓		0.00
	53-41-5320			USPS			2.00✓		0.00
	26-00-3000			ADOBE			16.26✓		0.00
	24-00-7200			MAGAZINE RACK			344.96✓		0.00
							370.62✓		0.00
80880	8/21/2020	8/21/2020	544.34	3920					Posted
	10-21-6100			MASKS			54.99✓		0.00
	10-17-6800			SHIRTS			90.00✓		0.00
	10-11-6110			OFFICE SUPPLIES			134.25✓		0.00
	10-11-6110			OFFICE SUPPLIES			203.87✓		0.00
	10-11-6110			OFFICE SUPPLIES			6.31✓		0.00
	10-11-6110			OFFICE SUPPLIES			20.67✓		0.00
	10-11-3000			ADOBE			16.26✓		0.00
	10-11-5320			STAMPS.COM MEMBER FEE			17.99✓		0.00
							544.34✓		0.00
80881	8/21/2020	8/21/2020	609.56	0835					Posted
	10-11-6000			MASKS			35.00✓		0.00
	53-43-6000			MASKS			51.25✓		0.00
	53-41-6000			MASKS			61.25✓		0.00
	10-15-6000			MASKS			61.25✓		0.00
	52-41-6000			MASKS			51.25✓		0.00
	52-43-6000			MASKS			51.25✓		0.00
	51-41-6000			MASKS			51.25✓		0.00
	51-43-6000			MASKS			51.25✓		0.00
	10-19-6000			MASKS			31.25✓		0.00
	10-21-6000			POOL SOFTWARE			49.00✓		0.00
	10-21-6000			POOL SOFTWARE			49.00✓		0.00
	10-21-3000			POOL JOB AD			6.90✓		0.00
	10-11-3000			ZOOM MTG			59.66✓		0.00
							609.56✓		0.00
80882	8/21/2020	8/21/2020	407.06	8199					Posted
	51-41-5320			USPS			8.70✓		0.00
	51-41-5320			USPS			13.30✓		0.00
	51-41-5320			USPS			42.23✓		0.00
	51-41-5320			USPS			16.95✓		0.00
	51-41-6000			CIRCULAR CHART			161.00✓		0.00
	52-41-3000			AMAZON PRIME MEMBERSHIP			12.99✓		0.00
	51-41-3000			NORTON ANTIVIRUS RENEWAL			151.89✓		0.00
							407.06✓		0.00
124	CARRICO IMPLEMENT								
80814	8/21/2020	8/21/2020	48.47						Posted
	25-00-4330			IA53462-CAP SCREW			7.75✓		0.00
	25-00-4330			IA53740-HOSE, O RING, PARTS			40.72✓		0.00
							48.47✓		0.00

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City of Beloit

Vend# Vendor Name		Pay#	Post Date	Due Date	Amount	Invoice	Date	PO#	Date	Status
	Account#			Work Order		Description			Debit	Credit
124 CARRICO IMPLEMENT (continued)										
80827	8/21/2020	8/21/2020		143.98						Posted
	10-20-4330					IA52796-BOWL			31.99✓	0.00
	10-20-4330					IA53579-CORE & PARTS			95.54✓	0.00
	10-18-4330					IA54666-BATT CABLE			16.45✓	0.00
									<u>143.98✓</u>	0.00
80858	8/21/2020	8/21/2020		354.18						Posted
	51-41-4330					IA52866-OIL FILTER & DISPENSER			22.46✓	0.00
	51-43-4310					IA53098-O-RING			6.72✓	0.00
	51-43-7450					IA52259-SKID STEER RENT-JULY			325.00✓	0.00
									<u>354.18✓</u>	0.00
1601 COLE PARMER INSTRUMENT CO										
80867	8/21/2020	8/21/2020		386.78	2320631					Posted
	51-41-6000					ELECTRODE PH GLASS LAB			386.78✓	0.00
3149 COMPLIANCE ONE										
80756	8/21/2020	8/21/2020		336.00						Posted
	10-11-3000					270764-ADMIN FEE			181.50✓	0.00
	10-11-3000					270764-EAP FEE			72.00✓	0.00
	10-11-3000					270281-ADMIN FEE			115.50✓	0.00
	10-11-3000					270281-EAP FEE			42.00✓	0.00
	10-15-3000					270281-CREDIT FOR D. HEIDRICK			0.00	75.00✓
									<u>411.00✓</u>	<u>75.00✓</u>
1358 CUNNINGHAM TELEPHONE & CABLE CO										
80757	8/21/2020	8/21/2020		83.49	03362					Posted
	10-15-5310					STREET DEPT			83.49✓	0.00
80758	8/21/2020	8/21/2020		84.27	10210					Posted
	26-00-5310					COMM DEV			84.27✓	0.00
80759	8/21/2020	8/21/2020		77.12	12334					Posted
	10-14-5310					FD			77.12✓	0.00
80760	8/21/2020	8/21/2020		114.23	13609					Posted
	53-43-5310					SYSTEMS			38.08✓	0.00
	52-43-5310					SYSTEMS			38.08✓	0.00
	51-43-5310					SYSTEMS			38.07✓	0.00
									<u>114.23✓</u>	0.00
80761	8/21/2020	8/21/2020		224.40	13610					Posted
	10-22-5310					AIRPORT			224.40✓	0.00
80762	8/21/2020	8/21/2020		197.93	13094					Posted
	10-18-5310					PARKS & REC			147.98✓	0.00
	10-19-5310					PARKS & REC			49.95✓	0.00
									<u>197.93✓</u>	0.00
80763	8/21/2020	8/21/2020		194.89	11856					Posted
	10-13-5310					PD			194.89✓	0.00
80764	8/21/2020	8/21/2020		388.90	11854					Posted
	10-11-5310					ADMIN			388.90✓	0.00
80765	8/21/2020	8/21/2020		290.75	12754					Posted
	51-41-5310					WATER PLANT			80.78✓	0.00
	53-41-5310					POWER PLANT			209.97✓	0.00
									<u>290.75✓</u>	0.00
80766	8/21/2020	8/21/2020		57.12	13611					Posted
	10-21-5310					POOL			57.12✓	0.00
80767	8/21/2020	8/21/2020		573.30	09408					Posted
	53-41-5310					1 YR CABLE SERVICE SUBSCRIPTION			573.30✓	0.00
3137 CVA AREA 3 BELOIT OFFICE										
80813	8/21/2020	8/21/2020		178.96						Posted
	10-15-6270					3840-DIESEL			58.98✓	0.00
	10-15-6270					3840-DIESEL			45.55✓	0.00
	10-15-6270					3840-DIESEL			54.62✓	0.00
	10-14-6260					4510-DIESEL			19.81✓	0.00
									<u>178.96✓</u>	0.00
193 DOLLAR GENERAL STORE-MSC-410526										
80826	8/21/2020	8/21/2020		8.15	1000995163					Posted
	10-18-6000					BATTERIES & COFFEE FILTERS			8.15✓	0.00

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	Account#			Work Order		Description			Debit	Credit
2399 DPC INDUSTRIES, INC. (continued)										
80868	51-41-6170	8/21/2020	8/21/2020		6,091.47	817001589-20 POTASSIUM PERMANGANATE			6,091.47 ✓	Posted 0.00
2515 F & A FOOD SALES, INC.										
80832	10-21-6190	8/21/2020	8/21/2020		339.80	2204711-POOL CONCESSIONS			169.76 ✓	Posted 0.00
	10-21-6190					2210501-POOL CONCESSIONS			170.04 ✓	0.00
									<u>339.80 ✓</u>	<u>0.00</u>
2404 FILE SAFE, INC.										
80768	24-00-7200	8/21/2020	8/21/2020		1,928.48	30849-REMOTES FOR DOOR			486.00 ✓	Posted 0.00
	24-00-7200					30752-WIRE ACCESS CONTROL FOR D			20.48 ✓	0.00
	24-00-7200					30763-CONTROL BUZZ IN SYSTEM			1,422.00 ✓	0.00
									<u>1,928.48 ✓</u>	<u>0.00</u>
3351 FORTE PAYMENT SYSTEMS										
80769	53-43-3000	8/21/2020	8/21/2020		509.25	007196723 CARD COMPANY FEES			169.75 ✓	Posted 0.00
	52-43-3000					CARD COMPANY FEES			169.75 ✓	0.00
	51-43-3000					CARD COMPANY FEES			169.75 ✓	0.00
									<u>509.25 ✓</u>	<u>0.00</u>
3297 FRASIER, JOHNSON & MARTIN, LLC										
80798	10-12-3000	8/21/2020	8/21/2020		256.00	70596-ATTY FEES-B. WATTS-202000019			16.00 ✓	Posted 0.00
	10-12-3000					70767-ATTY FEES-J. RODRIGUEZ-2019C			56.00 ✓	0.00
	10-12-3000					70594-ATTY FEES-L. WINTER-20190047!			184.00 ✓	0.00
									<u>256.00 ✓</u>	<u>0.00</u>
271 GUARANTY ST BANK & TRUST CO										
80779	53-45-4726	8/21/2020	8/21/2020		5,463.27	ALTEC DIGGER DERRICK #8212 LOAN F			4,753.40 ✓	Posted 0.00
	53-45-4727					ALTEC DIGGER DERRICK #8212 LOAN F			709.87 ✓	0.00
									<u>5,463.27 ✓</u>	<u>0.00</u>
1010 MORGAN HARRIS										
80800	10-13-6600	8/21/2020	8/21/2020		2,780.40	1739 CLEANED OUT & REMOVED GARAGE-1			2,780.40 ✓	Posted 0.00
297 HARRISON & DEMEL LAW OFFICE LLC										
80801	10-12-3000	8/21/2020	8/21/2020		166.00	319-K. MUSGROVE-ATTY FEES			40.00 ✓	Posted 0.00
	10-12-3000					320-C. NELLIST-ATTY FEES			56.00 ✓	0.00
	10-12-3000					317-J. RODRIGUEZ-ATTY FEES			70.00 ✓	0.00
									<u>166.00 ✓</u>	<u>0.00</u>
2659 HAWKINS										
80869	51-41-6170	8/21/2020	8/21/2020		1,482.31	4753841 ALUMINUM SULFATE & CHLORINE			1,482.31 ✓	Posted 0.00
2517 HQH2O INC.										
80799	10-13-6000	8/21/2020	8/21/2020		11.50	310217-WATER			5.75 ✓	Posted 0.00
	10-13-6000					310473-WATER			5.75 ✓	0.00
									<u>11.50 ✓</u>	<u>0.00</u>
3290 IWORQ										
80802	10-11-6110	8/21/2020	8/21/2020		2,000.00	1947 COMM DEV PACKAGE-2020-2021			1,000.00 ✓	Posted 0.00
	10-13-6110					COMM DEV PACKAGE-2020-2021			1,000.00 ✓	0.00
									<u>2,000.00 ✓</u>	<u>0.00</u>
251 KANSAS GAS SERVICE										
80770	53-43-6210	8/21/2020	8/21/2020		61.26	200774227 502 E 12TH BLDG B-GENE			61.26 ✓	Posted 0.00

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251	KANSAS GAS SERVICE (continued)									
80771	8/21/2020	8/21/2020		66.30	121850373					Posted
	53-43-6210				SYSTEMS				16.58✓	0.00
	52-43-6210				SYSTEMS				16.58✓	0.00
	51-43-6210				SYSTEMS				16.57✓	0.00
	10-13-6210				SYSTEMS				16.57✓	0.00
									66.30✓	0.00
80772	8/21/2020	8/21/2020		50.65	162672864					Posted
	10-14-6210				601 N MILL				50.65✓	0.00
80773	8/21/2020	8/21/2020		33.38	169801291					Posted
	51-41-6210				215B S CHESTNUT				33.38✓	0.00
80774	8/21/2020	8/21/2020		408.72	100270100					Posted
	10-15-6210				STREET & ALLEY				55.87✓	0.00
	51-41-6210				WATER				35.85✓	0.00
	53-41-6210				POWER PLANT				57.61✓	0.00
	10-18-6210				PARKS & REC				30.76✓	0.00
	10-22-6210				AIRPORT				37.75✓	0.00
	53-43-6210				SYSTEMS				20.63✓	0.00
	52-43-6210				SYSTEMS				20.63✓	0.00
	51-43-6210				SYSTEMS				20.63✓	0.00
	52-43-6210				818 E SOUTH ST				36.13✓	0.00
	10-11-6210				ADMIN				54.69✓	0.00
	52-43-6210				219 INDEPENDENCE GEN				38.17✓	0.00
									408.72✓	0.00
80775	8/21/2020	8/21/2020		81.04	121984891					Posted
	10-19-6210				1720 N HERSEY				81.04✓	0.00
80776	8/21/2020	8/21/2020		81.04	156296173					Posted
	53-41-6210				215 S CHESTNUT				81.04✓	0.00
370	KANSAS ONE CALL SYSTEM INC									
80842	8/21/2020	8/21/2020		54.00	0070153					Posted
	53-43-3000				LOCATES				18.00✓	0.00
	51-43-3000				LOCATES				18.00✓	0.00
	52-43-3000				LOCATES				18.00✓	0.00
									54.00✓	0.00
375	KANSAS STATE TREASURER									
80809	8/21/2020	8/21/2020		1,030.50						Posted
	10-12-3000				LETCF-APRIL				112.50✓	0.00
	10-12-3000				LETCF-MAY				202.50✓	0.00
	10-12-3000				LETCF-JUNE				382.50✓	0.00
	10-12-3000				REINSTATEMENT-JULY				177.00✓	0.00
	10-12-3000				JUDICIAL BRANCH SURCHARGE-JULY				66.00✓	0.00
	10-12-3000				LETCF-JULY				90.00✓	0.00
									1,030.50✓	0.00
2042	KMEA EMP2 OPERATING ACCOUNT									
80848	8/21/2020	8/21/2020		120,877.88	EMP2-BE-2020-07					Posted
	53-41-6220				JULY SERVICE				120,877.88✓	0.00
394	KRIERS AUTO PARTS									
80815	8/21/2020	8/21/2020		86.16						Posted
	25-00-4330				4925-326202-WIPER BLADES				27.24✓	0.00
	10-15-4310				4925-327081-DETERGENT				31.48✓	0.00
	10-15-4310				4925-327211-V-BELT				13.49✓	0.00
	10-15-4310				4925-327399-CLAY OIL ABSORBENT				13.95✓	0.00
									86.16✓	0.00
80828	8/21/2020	8/21/2020		17.54	4925-326207					Posted
	10-18-4310				HALOGEN SEALED BEAM				17.54✓	0.00
80841	8/21/2020	8/21/2020		8.93	4925-326133					Posted
	53-43-6000				HEAT SHRINK TUBING				8.93✓	0.00
80859	8/21/2020	8/21/2020		134.62						Posted
	51-43-7450				4925-325847-ADAPTER & HEX SOCKET				17.78✓	0.00
	51-41-6000				4925-325839-PARTS				7.46✓	0.00
	52-41-4360				4925-327159-REGULATOR				109.38✓	0.00
									134.62✓	0.00

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188	LAWSON PRODUCTS INC (continued)									
80849	8/21/2020	8/21/2020		286.40						Posted
	53-41-6000				9307745827-TOWELETTES, DRILL BIT, T				114.02✓	0.00
	53-41-6000				9307745828-SURFACE COND. DISC				58.70✓	0.00
	53-41-6000				9307749693-READY ORANGE WIPES				113.68✓	0.00
									<u>286.40✓</u>	<u>0.00</u>
3156	LOCKIT TECHNOLOGIES LLC									
80803	8/21/2020	8/21/2020		1,291.00	6211					Posted
	10-13-7460				SERVICE CONTRACT				1,291.00✓	0.00
3018	LONGFORD WATER CO.									
80804	8/21/2020	8/21/2020		160.12	6810					Posted
	10-13-6000				CAPS & BOTTLES FOR WATER				160.12✓	0.00
428	MAR KAN SALES CO									
80833	8/21/2020	8/21/2020		258.21						Posted
	10-21-6190				443691-POOL CONCESSIONS				111.54✓	0.00
	10-21-6190				444808-POOL CONCESSIONS				146.67✓	0.00
									<u>258.21✓</u>	<u>0.00</u>
426	CRAIG MARCOTTE									
80791	8/21/2020	8/21/2020		525.00	27985217					Posted
	10-13-6600				MOWING-422 N KANSAS-7-19				50.00✓	0.00
	10-13-6600				MOWING-411 E SOUTH-7-10				30.00✓	0.00
	10-13-6600				MOWING-411 E SOUTH-7-23				30.00✓	0.00
	10-13-6600				MOWING-511 E COURT-7-10				75.00✓	0.00
	10-13-6600				MOWING-523 N HERSEY-7-18				80.00✓	0.00
	10-13-6600				MOWING-400 N MILL X 2				80.00✓	0.00
	10-13-6600				MOWING-421 N MILL				50.00✓	0.00
	10-13-6600				MOWING-414 N MILL				40.00✓	0.00
	10-13-6600				MOWING-208 S WASHINGTON				50.00✓	0.00
	10-13-6600				MOWING-519 N HERSEY				40.00✓	0.00
									<u>525.00✓</u>	<u>0.00</u>
424	MCHENRY ELECTRIC & SUPPLY									
80816	8/21/2020	8/21/2020		142.50	026596					Posted
	10-15-4330				BLADES				142.50✓	0.00
2726	MID-AMERICAN RESEARCH CHEMICAL									
80870	8/21/2020	8/21/2020		359.98	0706461-IN					Posted
	52-41-6000				INSECT REPELLENT & SPRAYER				359.98✓	0.00
1018	MANFRED MILBERS									
80836	8/21/2020	8/21/2020		150.00						Posted
	53-41-2911				BOOT REIMBURSEMENT				150.00✓	0.00
467	MITCHELL CO HIGHWAY DEPT									
80821	8/21/2020	8/21/2020		1,120.00	7978					Posted
	25-00-6000				GLASS BEADS				1,120.00✓	0.00
2271	MITCHELL COUNTY EMS									
80883	8/21/2020	8/21/2020		2,959.92						Posted
	53-43-7440				AED BATTERIES				123.33✓	0.00
	52-43-7440				AED BATTERIES				123.33✓	0.00
	51-43-7440				AED BATTERIES				123.33✓	0.00
	53-43-7440				AED BATTERIES				369.99✓	0.00
	10-11-6000				AED BATTERIES				369.99✓	0.00
	10-15-7440				AED BATTERIES				739.98✓	0.00
	51-41-7440				AED BATTERIES				369.99✓	0.00
	53-43-7440				AED BATTERIES				739.98✓	0.00
									<u>2,959.92✓</u>	<u>0.00</u>
470	MITCHELL COUNTY SOLID WASTE									
80857	8/21/2020	8/21/2020		224.20						Posted
	52-41-3000				016326A-GRITT				214.20✓	0.00
	52-41-3000				006479-TRASH				10.00✓	0.00
									<u>224.20✓</u>	<u>0.00</u>
2480	MUELLER SYSTEMS, LLC									
80871	8/21/2020	8/21/2020		2,319.29	4241234					Posted
	51-43-7500				WATER METERS				2,319.29✓	0.00

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	<u>Account#</u>			<u>Work Order</u>		<u>Description</u>					
342	MUNICIPAL SUPPLY INC. OF NEBRASKA (continued)										
80872	8/21/2020	8/21/2020		1,817.05							Posted
	51-43-6080					0769259-IN-BOLT & CLAMPS			1,308.22✓		0.00
	51-43-6080					0769258-IN-CAP			337.92✓		0.00
	51-43-6080					0769260-IN-CLAMP			170.91✓		0.00
									<u>1,817.05✓</u>		<u>0.00</u>
1028	NCK COMMUNITY NETWORK										
80780	8/21/2020	8/21/2020		60.00	88068						Posted
	10-11-3000					VIRTUAL DOMAIN RENEWAL			60.00✓		0.00
2832	NEX-TECH INC										
80873	8/21/2020	8/21/2020		75.00	MA-94075						Posted
	51-41-3000					LABOR			75.00✓		0.00
2839	NEXTRUST INC.										
80777	8/21/2020	8/21/2020		1,153.68	279374						Posted
	10-11-5320					UTILITY BILLS			1,153.68✓		0.00
750	NORTH CENTRAL AIR, INC										
80874	8/21/2020	8/21/2020		175.60							Posted
	52-41-6000					6-8-88417-CHECK VALVE			9.60✓		0.00
	52-41-4360					6-8-88447-15 AMP, PULLEY & HUB			166.00✓		0.00
									<u>175.60✓</u>		<u>0.00</u>
2897	OFFICE DEPOT, INC.										
80805	8/21/2020	8/21/2020		184.84	109132354-001						Posted
	10-12-6110					INK, SOAP, ENVELOPES, TAPE			184.84✓		0.00
2380	OFFICE OF THE STATE TREASURER										
80719	8/21/2020	8/21/2020		239,625.00	R1200901108593						Ck# 81994 Printed
	30-00-9805					GO BOND-STREET IMPROVEMENTS			215,000.00✓		0.00
	30-00-9806					GO BOND-STREET IMPROVEMENTS			24,625.00✓		0.00
									<u>239,625.00✓</u>		<u>0.00</u>
2366	OLSSON										
80781	8/21/2020	8/21/2020		50,380.00							Posted
	30-00-3000					360742-PROJ NO 3-20-0008-013-AIRPOF			3,650.00✓		0.00
	30-00-3000					358158-PROJ NO 3-20-0008-013-AIRPOF			19,130.00✓		0.00
	30-00-3000					354401-PROJ NO 3-20-0008-013-AIRPOF			27,600.00✓		0.00
									<u>50,380.00✓</u>		<u>0.00</u>
2946	PACE ANALYTICAL SERVICES, INC.										
80875	8/21/2020	8/21/2020		1,455.00							Posted
	51-41-3000					2060111006-LAB TESTING			485.00✓		0.00
	51-41-3000					2060111327-LAB TESTING			485.00✓		0.00
	51-41-3000					2060111893-LAB TESTING			485.00✓		0.00
									<u>1,455.00✓</u>		<u>0.00</u>
3350	PESTINGER DISTRIBUTING										
80806	8/21/2020	8/21/2020		231.06	30004262						Posted
	10-13-6110					TEA & CITRUS DRINKS			231.06✓		0.00
3063	PORTER HOUSE APTS										
80778	8/21/2020	8/21/2020		250.00							Posted
	26-00-3000					OFFICE RENT-SEPTEMBER			250.00✓		0.00
1263	PRAIRIE FIRE COFFEE ROASTERS										
80840	8/21/2020	8/21/2020		51.97	1232902						Posted
	53-43-3000					COFFEE			17.33✓		0.00
	52-43-3000					COFFEE			17.32✓		0.00
	51-43-3000					COFFEE			17.32✓		0.00
									<u>51.97✓</u>		<u>0.00</u>
3305	PRIORITY POWER MANAGEMENT, LLC										
80782	8/21/2020	8/21/2020		1,330.00	17221						Posted
	53-41-3000					CONSULTING AGREEMENT-JULY			1,330.00✓		0.00
2979	RAY'S APPLE MARKET										
80747	8/21/2020	8/21/2020		69.33							Posted
	10-11-6000					2244-WATER			9.98✓		0.00
	10-11-6000					1738-WATER, COFFEE, FORKS, CUPS			59.35✓		0.00
									<u>69.33✓</u>		<u>0.00</u>

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		<u>Account#</u>	<u>Work Order</u>			<u>Description</u>			<u>Debit</u>	<u>Credit</u>
2979	RAY'S APPLE MARKET (continued)									
80856		8/21/2020	8/21/2020	79.99	2768					Posted
		51-41-6110				BOUNTY, TP, COFFEE			79.99✓	0.00
3209	RESPONDER									
80807		8/21/2020	8/21/2020	1,092.00						Posted
		10-13-5310				JULY-SEPTEMBER SERVICE			1,092.00✓	0.00
1494	RICOH USA, INC									
80783		8/21/2020	8/21/2020	55.31	5060140612					Posted
		10-11-3360				COPY MACHINE			55.31✓	0.00
575	SAGE PRODUCTS									
80784		8/21/2020	8/21/2020	87.95	0082800-IN					Posted
		10-11-6000				HAND SANITIZER			87.95✓	0.00
94	SCHENDEL PEST CONTROL									
80850		8/21/2020	8/21/2020	50.00	85997					Posted
		53-43-3000				PEST CONTROL			16.67✓	0.00
		52-43-3000				PEST CONTROL			16.67✓	0.00
		51-43-3000				PEST CONTROL			16.66✓	0.00
									<u>50.00✓</u>	<u>0.00</u>
2418	SCHROEDER LAW OFFICE, LLC									
80785		8/21/2020	8/21/2020	27.40	3977					Posted
		10-11-6110				JULY OFFICE EXPENSES			27.40✓	0.00
488	SCHWAB EATON BELOIT									
80786		8/21/2020	8/21/2020	2,660.00	19.043-8					Posted
		30-00-3000				SAFE ROUTES TO SCHOOL			2,660.00✓	0.00
3301	AMANDA SEYFERT									
80808		8/21/2020	8/21/2020	93.06						Posted
		10-12-3000				RESTITUTION FOR DOG BITE-20190033			93.06✓	0.00
607	SHAMBURG OIL COMPANY									
80810		8/21/2020	8/21/2020	83.85						Posted
		25-00-6180				731554-PROPANE			35.10✓	0.00
		25-00-6180				731198-PROPANE			48.75✓	0.00
									<u>83.85✓</u>	<u>0.00</u>
80835		8/21/2020	8/21/2020	215.76						Posted
		53-43-6270				731324-DIESEL			26.00✓	0.00
		53-43-6270				731325-DIESEL			39.50✓	0.00
		53-43-6270				731327-DIESEL			66.09✓	0.00
		53-43-6270				729454-DIESEL			52.00✓	0.00
		53-43-6180				731047-OIL			65.39✓	0.00
		53-43-6270				607939-EXCISE TAX CREDIT-JULY			0.00	33.22✓
									<u>248.98✓</u>	<u>33.22✓</u>
80853		8/21/2020	8/21/2020	103.53						Posted
		51-43-6270				732339-DIESEL			53.72✓	0.00
		51-43-6270				729293-DIESEL			49.81✓	0.00
									<u>103.53✓</u>	<u>0.00</u>
1991	SIMPSON FARM ENTERPRISES									
80822		8/21/2020	8/21/2020	40.37	39411B					Posted
		10-15-6000				DISC HOSE, HOSE SHANK, COUPLER, C			40.37✓	0.00
626	SOLOMON VALLEY HOME CENTER									
80787		8/21/2020	8/21/2020	294.58						Posted
		24-00-7200				INV0523788-FILLER, RAGS, BRUSH, SHI			68.15✓	0.00
		24-00-7200				INV0523726-MAPLE TRIM			226.43✓	0.00
									<u>294.58✓</u>	<u>0.00</u>
80823		8/21/2020	8/21/2020	220.55						Posted
		30-00-3000				INV0521367-2X4, RULER-SRTS			90.67✓	0.00
		30-00-3000				INV0522777-HAMMER & INSECT REPELI			17.35✓	0.00
		30-00-8100				INV0521898-SMOOTH SMART SIDE			18.35✓	0.00
		30-00-3000				INV0522801-SMOOTH SMART SIDE, JOII			66.29✓	0.00
		30-00-3000				INV0523024-SAKRETE & HEX			27.89✓	0.00
									<u>220.55✓</u>	<u>0.00</u>

Accounts Payable Detail Listing

City of Beloit

Vend# Vendor Name

<u>Pay#</u>	<u>Post Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Invoice</u>	<u>Date</u>	<u>PO#</u>	<u>Date</u>	<u>Status</u>
	<u>Account#</u>	<u>Work Order</u>		<u>Description</u>			<u>Debit</u>	<u>Credit</u>
626	SOLOMON VALLEY HOME CENTER (continued)							
80834	8/21/2020	8/21/2020	27.98					Posted
	10-20-6000			INV0522795-POWER STRIP			5.99✓	0.00
	10-20-6000			INV0523380-DRYWALL FILTER BAG			21.99✓	0.00
							27.98✓	0.00
80851	8/21/2020	8/21/2020	72.81	INV0523488				Posted
	53-41-4300			ACRYLIC			72.81✓	0.00
643	STANION WHSE ELECTRIC COMPANY							
80852	8/21/2020	8/21/2020	327.94	4974454-00				Posted
	53-43-6000			CONNECTORS			327.94✓	0.00
423	SUNNYVIEW CUSTOM DESIGNS							
80837	8/21/2020	8/21/2020	591.50	826468				Posted
	53-41-2911			SHORTEN SLEEVES & LOGOS			591.50✓	0.00
2830	SUNSHINE INDUSTRIAL INC							
80824	8/21/2020	8/21/2020	565.00	40723				Posted
	25-00-7450			DIAMOND BLADES			565.00✓	0.00
673	THOMPSON'S OK TIRE, INC							
80876	8/21/2020	8/21/2020	6.50	53148				Posted
	51-41-4310			FLAT REPAIR			6.50✓	0.00
201	THYSSENKRUPP ELEVATOR							
80788	8/21/2020	8/21/2020	369.53	3005394864				Posted
	10-11-3000			SERVICE DATE 8/1/2020-10/31/2020			369.53✓	0.00
3073	U.S. BANK EQUIPMENT FINANCE							
80789	8/21/2020	8/21/2020	443.70	420506321				Posted
	10-11-3360			INV. 420506321-ADMIN COPIER			443.70✓	0.00
704	UNIVAR USA INC							
80877	8/21/2020	8/21/2020	23,580.62	WI626342				Posted
	51-41-6170			ALUMINUM SULFATE			23,580.62✓	0.00
410	UTILITIES							
80825	8/21/2020	8/21/2020	685.39	7346				Posted
	10-13-6220			CITY SHARE OF JAIL UTILITIES			685.39✓	0.00
2067	VERIZON WIRELESS SERVICES, LLC							
80790	8/21/2020	8/21/2020	48.37	9859993223				Posted
	10-18-5310			PARKS & REC ON CALL PHONE			48.37✓	0.00
			583,255.70	135 Non-voided payables listed.				

Report Setup
 AP - Accounts Payable Listing : Vendor Name
 Filter Options
 Starting: 8/21/2020
 Ending: 8/21/2020
 Banks: All
 Payable Status: Posted, Printed, ACH, Recorded, Voided
 All Vendors Selected

CITY OF BELOIT, KANSAS

FINANCIAL STATEMENT
WITH
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2019
TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

Draft

CITY OF BELOIT, KANSAS
FINANCIAL STATEMENT
WITH
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2019
TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

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INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Council
Beloit, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Beloit, Kansas, as of and for the year ended December 31, 2019 and the related notes to the financial statement.

Management's Responsibility 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 2; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As described in Note 2 of the financial statement, the financial statement is prepared by City of Beloit 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 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of City of Beloit, as of December 31, 2019, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of City of Beloit, as of December 31, 2019, 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 2.

Other Matters

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, summary of receipts and disbursements – agency funds, and the schedule of receipts and expenditures – related municipal entity (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 2.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Beloit, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated July 25, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 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 <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 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, 2018, on the basis of accounting described in Note 2.

Summers, Spencer & Company, P.A.

Salina, Kansas

July 15, 2020

CITY OF BELOIT, KANSAS

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered		Receipts	Expenditures	Ending Unencumbered		Add		
	Cash Balance				Cash Balance	Encumbrances and Accounts Payable	Cash Balance		
General Fund:									
General	\$ 177,195	\$	2,675,897	\$ 2,624,144	\$	228,948	\$	77,375	\$ 306,323
Special Purpose Funds:									
Economic Development	40,150		96,371	104,887	31,634	1,409	33,043		
Employee Benefits	123,081		1,461,634	1,487,925	96,790	2,632	99,422		
Equipment Reserve	114,499		46,544	53,736	107,307	-	107,307		
Library	44,813		208,015	211,685	41,143	-	41,143		
Special Highway	70,437		106,749	121,311	55,875	3,344	59,219		
Special Parks and Recreation	63,969		19,209	12,378	70,800	-	70,800		
Law Enforcement	13,932		9,113	11,883	11,162	-	11,162		
Fire Equipment	31,791		45,179	44,056	32,914	-	32,914		
Police Capital Improvement	601		4,556	-	5,157	-	5,157		
Fire Capital Improvement	38,499		-	-	38,499	-	38,499		
Water Plant and Equipment Replacement	222,222		-	-	222,222	-	222,222		
Water Pollution Control Plant and Equipment Replacement	331,608		38,203	-	369,811	-	369,811		
Electric Plant and Equipment Replacement	1,303,284		639,964	-	1,943,248	-	1,943,248		
Capital Improvement	259,850		1,209,208	956,678	512,380	12,714	525,094		

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

CITY OF BELOIT, KANSAS

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance		Receipts	Expenditures	Ending Unencumbered Cash Balance		Add Encumbrances and Accounts Payable	Ending Cash Balance
	Cash Balance				Cash Balance			
Capital Projects Fund:								
Capital Projects	\$ 101,586	\$ 260,937	\$ 253,627	\$ 108,896	\$ -	\$ 108,896		\$ 108,896
Business Funds:								
Electric	787,110	5,526,817	5,453,583	860,344	204,098	1,064,442		1,064,442
Water	55,779	1,330,867	1,357,836	28,810	35,583	64,393		64,393
Water Pollution Control	139,057	884,905	923,736	100,226	15,345	115,571		115,571
Refuse	60,570	237,347	235,911	62,006	17,654	79,660		79,660
Total Governmental Type Funds	3,980,033	14,801,515	13,853,376	4,928,172	370,154	5,298,326		5,298,326
Related Municipal Entity:								
Port Library	426,707	231,108	232,345	425,470	5,530	431,000		431,000
Total Reporting Entity (Excluding Agency Funds)	\$ 4,406,740	\$ 15,032,623	\$ 14,085,721	\$ 5,353,642	\$ 375,684	\$ 5,729,326		\$ 5,729,326
Composition of Cash:								
			Checking and Savings Accounts			\$ 5,300,286		
			Certificate of Deposit			52,035		
			Related Municipal Entity			431,000		
			Total Cash			5,783,321		
			Agency Funds per Schedule 3			(53,995)		
			Total Reporting Entity (Excluding Agency Funds)			\$ 5,729,326		

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

CITY OF BELOIT, KANSAS

Notes to the Financial Statement For the Year Ended December 31, 2019

Note 1 – Reporting Entity

The City of Beloit is a municipal corporation governed by a citizen-elected mayor and five elected council members. The financial statement presents the City of Beloit (the municipality) and its related municipal entity. The related municipal entity is included in the City's reporting entity because they were established to benefit the City and/or its constituents.

Beloit Port Library: The Library Board operates the City's public library. The Library Board operates as a separate governing body, but the City levies the taxes for the library. The governing board is appointed by the mayor and City Council. Acquisition or disposition of real property by the Board must be approved by the City. Bond issuances must also be approved by the City.

Note 2 – Summary of Significant Account Policies

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide (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.

Fund Descriptions. The following types of funds comprise the financial activities of the City for the year ended December 31, 2019:

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 regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

CITY OF BELOIT, KANSAS

Notes to the Financial Statement For the Year Ended December 31, 2019

Business Fund - Funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

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

Note 3 – Budgetary Information

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

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

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

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements 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 regulatory receipts 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 and the following special purpose funds:

Equipment Reserve Fund
Law Enforcement Fund

CITY OF BELOIT, KANSAS

Notes to the Financial Statement
For the Year Ended December 31, 2019

Police Capital Improvement Fund
Fire Capital Improvement Fund
Water Plant and Equipment Replacement Fund
Water Pollution Control Plant and Equipment Replacement Fund
Electric Plant and Equipment Replacement Fund
Capital Improvement 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.

Note 4 – Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires that 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 deposits 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 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 has not designated a "peak period."

At December 31, 2019, the City's carrying amount of deposits, including its related municipal entity, was \$5,783,321 and the bank balance was \$5,817,284. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$998,547 was covered by federal depository insurance, \$111,081 was collateralized with securities held by the pledging financial institutions' agents in the City's name, and the remaining \$4,707,656 was secured by a letter of credit from the Federal Home Loan Bank of Topeka.

CITY OF BELOIT, KANSAS

**Notes to the Financial Statement
For the Year Ended December 31, 2019**

Note 5 – Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Economic Development Fund	K.S.A. 19-4102	\$ 17,500
Electric Fund	Economic Development Fund	K.S.A. 19-4102	17,500
Water Fund	Economic Development Fund	K.S.A. 19-4102	17,500
Economic Development Fund	Employee Benefit Fund	K.S.A. 12-16, 102	23,183
Electric Fund	Employee Benefit Fund	K.S.A. 12-16, 102	430,000
Water Fund	Employee Benefit Fund	K.S.A. 12-16, 102	253,000
Water Pollution Control Fund	Employee Benefit Fund	K.S.A. 12-16, 102	225,000
Electric Fund	General Fund	K.S.A. 12-825d	401,118
Water Fund	General Fund	K.S.A. 12-825d	44,612
Water Pollution Control Fund	General Fund	K.S.A. 12-825d	19,456
General Fund	Equipment Reserve Fund	K.S.A. 12-1, 117	30,600
Special Highway Fund	Equipment Reserve Fund	K.S.A. 12-1, 117	15,944
Electric Fund	Electric Plant and Equipment Replacement Fund	K.S.A. 12-1, 117	639,964
Water Pollution Control Fund	Water Pollution Control Plant & Equipment Replacement Fund	K.S.A. 12-631o	38,203

Note 6 – Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description. The City 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 Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

CITY OF BELOIT, KANSAS

**Notes to the Financial Statement
For the Year Ended December 31, 2019**

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 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City of Beloit and the Port Library were \$259,254 and \$7,344 respectively, for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, the City of Beloit and the Port Library's proportionate share of the collective net pension liability reported by KPERS were \$2,167,213 and \$59,919 respectively. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City of Beloit and the Port Library's proportion of the net pension liability was based on the ratio of the City of Beloit and Port Library'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 or can be obtained as described above.

Note 7 – Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees who qualify under the plan and permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

Note 8 – Other Long-Term Obligations from Operations

Other Post-Employment Benefits. As provided by K.S.A. 12-5040, the City allows retirees under age 65 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.

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administrated 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, 2019.

CITY OF BELOIT, KANSAS

Notes to the Financial Statement
For the Year Ended December 31, 2019

Compensated Absences. The City's compensated absence policy permits employees to accrue sick leave up to a maximum total accumulation of 480 hours. Any sick leave accumulated over 480 hours will be converted to vacation days at a ratio of 24 hours sick time to 8 hours vacation time. Accrued sick leave shall be reimbursed upon termination of employment after ten years of service at the rate of 50%. Sick leave is earned at the rate of 8 hours for each month of service for full time employees.

Each employee shall accrue vacation time at the rate of 80 hours per year. In addition to the basic annual vacation, additional vacation leave is earned after completing five years of service and is granted on the employee's date of hire for the following schedule:

<u>Year of Service</u>	<u>Earned Per Year</u>	<u>Year of Service</u>	<u>Earned Per Year</u>
6th year	8 hours	11th year	48 hours
7th year	16 hours	12th year	56 hours
8th year	24 hours	13th year	64 hours
9th year	32 hours	14th year	72 hours
10th year	40 hours	15th year	80 hours

An employee may accrue up to a maximum of 1.5 times their current vacation accrual. Vacation time earned in excess of said maximum limit shall be used or forfeited. Vacation leave shall be reimbursed upon termination of employment for all accrued hours of earned vacation.

Other Employee Benefits. If requested by an employee and approved by the City Administrator, the employee may be given compensatory time off in lieu of cash payments for overtime worked. Any compensatory time off shall be at the rate of one and one-half times the hours of overtime worked. Upon separation, an employee shall be compensated for all accumulated compensatory time. In case of death, compensation shall be paid to the surviving spouse or the employee's estate.

Note 9 – Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City continues to carry commercial insurance for protection against these risks.

Note 10 – Subsequent Events

The City's management has evaluated events and transactions occurring after December 31, 2019 through June 15, 2020. The aforementioned date represents the date the financial statement was available to be issued.

As a result of significant disruption in the U.S. Economy due to the outbreak of the COVID-19 coronavirus 2020, uncertainties have arisen which are likely to negatively impact future operating results. The duration and extent to which COVID-19 may impact financial performance is unknown at this time.

CITY OF BELOIT, KANSAS

**Notes to the Financial Statement
For the Year Ended December 31, 2019**

Note 11 – Long Term Debt

Changes in long-term liabilities for the City for the year ended December 31, 2019, 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
Revolving Loans									
Kansas Water Supply	2.43%	12/21/2011	\$ 515,000	2/1/2023	\$ 149,137	\$ -	\$ 31,755	\$ 117,382	\$ 3,432
General Obligation Bond									
Series 2016-A Refunding Electric	2.0 - 4.0%	3/1/2016	3,095,000	12/1/2030	2,720,000	-	195,000	2,525,000	86,850
Series 2016-B Street Projects	2.0 - 3.0%	6/23/2016	2,870,000	9/1/2031	2,475,000	-	215,000	2,260,000	53,550
Revenue Bonds									
Series 2014 Refunding Pool	3.79%	7/30/2014	4,630,000	10/1/2037	4,060,000	-	160,000	3,900,000	144,150
Capital Leases									
(6) Digital Mobile Radios	2.19%	2/8/2016	16,800	1/15/2019	5,714	-	5,714	-	125
Spartan Fire Truck	2.95%	11/17/2016	316,732	11/17/2023	202,052	-	38,096	163,956	5,961
2017 Freightliner	2.79%	12/30/2016	305,651	12/1/2021	182,897	-	61,042	121,855	4,517
2017 Dodge Charger	1.89%	1/6/2017	25,106	1/6/2020	16,894	-	8,368	8,526	319
2015 Bobcat	4.55%	10/23/2017	32,355	3/15/2020	15,160	-	7,412	7,748	690
2018 Street Sweeper	3.40%	4/25/2018	220,000	4/25/2023	220,000	-	41,073	178,927	7,584
2019 Dodge Charger	3.23%	1/25/2019	25,473	12/30/2020	-	17,000	8,385	8,615	510
Total Contractual Indebtedness					\$ 10,046,854	\$ 17,000	\$ 771,845	\$ 9,292,009	\$ 307,688

CITY OF BELOIT, KANSAS

Notes to the Financial Statement
For the Year Ended December 31, 2019

Note 11 - Long Term Debt

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

	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2037	Total
Principal									
Revolving Loans									
Kansas Water Supply	\$ 32,531	\$ 33,327	\$ 34,141	\$ 17,383	\$ -	\$ -	\$ -	\$ -	\$ 117,382
General Obligation Bond									
Series 2016-A Refunding Electric	200,000	200,000	210,000	215,000	220,000	1,210,000	270,000	-	2,525,000
Series 2016-B Street Projects	215,000	220,000	220,000	230,000	235,000	865,000	275,000	-	2,260,000
Revenue Bond									
Series 2014 Refunding Pool	165,000	165,000	170,000	175,000	180,000	1,005,000	1,200,000	840,000	3,900,000
Capital Leases									
Spartan Fire Truck	39,219	40,376	41,567	42,794	-	-	-	-	163,956
2017 Freightliner	62,765	59,090	-	-	-	-	-	-	121,855
2017 Dodge Charger	8,526	-	-	-	-	-	-	-	8,526
2015 Bobcat	7,748	-	-	-	-	-	-	-	7,748
2018 Street Sweeper	42,472	43,952	45,468	47,035	-	-	-	-	178,927
2019 Dodge Charger	8,615	-	-	-	-	-	-	-	8,615
Total Principal	\$ 781,876	\$ 761,745	\$ 721,176	\$ 727,212	\$ 635,000	\$ 3,080,000	\$ 1,745,000	\$ 840,000	\$ 9,292,009

CITY OF BELOIT, KANSAS

Notes to the Financial Statement
For the Year Ended December 31, 2019

Note 11 – Long Term Debt

	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2037	Total
Interest and Service Fees									
Revolving Loans									
Kansas Water Supply	\$ 2,656	\$ 1,861	\$ 1,046	\$ 211	\$ -	\$ -	\$ -	\$ -	\$ 5,774
General Obligation Bonds									
Series 2016-A Refunding Electric	81,000	75,000	69,000	62,700	56,250	177,600	10,800	-	532,350
Series 2016-B Street Projects	49,250	44,950	40,550	36,150	31,550	93,150	12,450	-	308,050
Revenue Bond									
Refunding Series 2014 Pool	140,950	137,650	132,700	127,600	122,350	522,300	321,250	70,125	1,574,925
Capital Leases									
(6) Digital Mobile Radios	-	-	-	-	-	-	-	-	-
Spartan Fire Truck	4,837	3,680	2,489	1,262	-	-	-	-	12,268
2017 Freightliner	2,794	1,006	-	-	-	-	-	-	3,800
2017 Dodge Charger	161	-	-	-	-	-	-	-	161
2015 Bobcat	354	-	-	-	-	-	-	-	354
2018 Street Sweeper	6,185	4,704	3,189	1,621	-	-	-	-	15,699
2019 Dodge Charger	279	-	-	-	-	-	-	-	279
Total Interest and Service Fees	\$ 288,466	\$ 268,851	\$ 248,974	\$ 229,544	\$ 210,150	\$ 793,050	\$ 344,500	\$ 70,125	\$ 2,453,660

CITY OF BELOIT, KANSAS
REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION
December 31, 2019

CITY OF BELOIT, KANSAS

Schedule 1

Summary of Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2019

Fund	Certified Budget	Adjustment For Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund:					
General	\$ 2,730,543	\$ -	\$ 2,730,543	\$ 2,624,144	\$ (106,399)
Special Revenue Funds:					
Economic Development	105,705	-	105,705	104,887	(818)
Employee Benefits	1,546,500	-	1,546,500	1,487,925	(58,575)
Library	237,100	-	237,100	211,685	(25,415)
Special Highway	134,944	-	134,944	121,311	(13,633)
Special Park and Recreation	92,955	-	92,955	12,378	(80,577)
Fire Equipment	60,000	-	60,000	44,056	(15,944)
Business Funds:					
Electric	7,015,409	-	7,015,409	5,453,583	(1,561,826)
Water	1,411,373	-	1,411,373	1,357,836	(53,537)
Water Pollution Control	1,010,930	-	1,010,930	923,736	(87,194)
Refuse	273,493	-	273,493	235,911	(37,582)

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CITY OF BELOIT, KANSAS

Schedule 2

General Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 972,992	\$ 991,277	\$ 989,503	\$ 1,774
Neighborhood Revitalization	(81,848)	(73,545)	(69,084)	(4,461)
Delinquent Tax	12,258	8,810	6,500	2,310
Motor Vehicle Tax	153,252	151,495	170,155	(18,660)
16/20M Truck Tax	3,593	3,520	3,680	(160)
Recreational Vehicle Tax	2,081	2,270	2,301	(31)
Commercial Vehicle Tax	17,200	18,009	18,915	(906)
Watercraft Tax	1,212	1,162	1,128	34
Intangible Tax	34,607	35,260	11,641	23,619
Alcoholic Liquor Tax	11,120	10,761	10,806	(45)
Local Sales Tax	443,586	456,333	470,000	(13,667)
Special Assessments	-	-	500	(500)
Total Taxes and Shared Revenue	1,570,053	1,605,352	1,616,045	(10,693)
Intergovernmental Revenues				
Highway Connecting Links	21,162	28,235	21,500	6,735
Licenses and Permits				
City Permits	5,770	17,103	5,500	11,603
Licenses	1,825	1,125	2,000	(875)
Dog Licenses	905	375	1,500	(1,125)
Professional Licenses	1,100	1,850	600	1,250
Total Licenses and Permits	9,600	20,453	9,600	10,853
Charges for Services				
Facility Rent	112,845	66,994	95,000	(28,006)
Cemetery Services	17,800	14,350	15,000	(650)
Swimming Pool Admissions	59,491	59,811	63,000	(3,189)
Pool Concession Receipts	13,875	15,827	15,000	827
Fire Protection	8,877	10,043	8,200	1,843
Recreation Program Fees	8,638	8,839	12,100	(3,261)
Refuse Billing Fee	23,687	23,535	25,000	(1,465)
Total Charges for Services	245,213	199,399	233,300	(33,901)
Fines and Forfeitures	98,071	88,573	58,000	30,573

CITY OF BELOIT, KANSAS

Schedule 2

General Fund (Continued)
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Interest and Other				
Interest	\$ 41,575	\$ 66,110	\$ 5,500	\$ 60,610
Franchise Fees	113,042	157,028	135,000	22,028
Reimbursed Expenses	10,104	42,425	16,800	25,625
Sale of Cemetery Lots	1,000	1,800	2,500	(700)
Miscellaneous	170	270	-	270
Park Camping Donations	1,308	1,066	1,200	(134)
Transfer from Water Pollution Control Fund	21,276	19,456	21,500	(2,044)
Transfer from Electric Fund	423,732	401,118	430,000	(28,882)
Transfer from Water Fund	45,889	44,612	45,500	(888)
Total Interest and Other	658,096	733,885	658,000	75,885
Total Cash Receipts	2,602,195	2,675,897	\$ 2,596,445	\$ 79,452
Expenditures				
Administration				
Personal Services	\$ 273,018	\$ 262,796	\$ 281,600	\$ (18,804)
Contractual Services	150,461	158,847	158,120	727
Commodities	46,655	54,030	46,850	7,180
Capital Outlay	-	559	10,061	(9,502)
Transfer to Equipment Reserve Fund	-	30,600	30,600	-
Transfer to Economic Development Fund	17,500	17,500	17,500	-
Total Administration	487,634	524,332	544,731	(20,399)
Municipal Court				
Personal Services	107,042	108,334	107,870	464
Contractual Services	22,154	16,911	13,650	3,261
Commodities	814	2,739	3,000	(261)
Capital Outlay	1,373	-	-	-
Total Court	131,383	127,984	124,520	3,464
Airport				
Contractual Services	31,063	35,155	34,984	171
Commodities	4,705	4,415	7,600	(3,185)
Capital Outlay	-	-	12,000	(12,000)
Total Airport	35,768	39,570	54,584	(15,014)

General Fund (Continued)
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
Cemetery				
Personal Services	\$ 51,872	\$ 47,835	\$ 53,200	\$ (5,365)
Contractual Services	4,223	5,215	5,512	(297)
Commodities	7,427	8,178	12,300	(4,122)
Capital Outlay	2,008	1,571	3,500	(1,929)
Total Cemetery	<u>65,530</u>	<u>62,799</u>	<u>74,512</u>	<u>(11,713)</u>
Police				
Personal Services	364,427	378,405	415,000	(36,595)
Contractual Services	96,992	76,164	103,100	(26,936)
Commodities	59,248	39,882	53,400	(13,518)
Capital Outlay	112,271	142,488	53,254	89,234
Total Police	<u>632,938</u>	<u>636,939</u>	<u>624,754</u>	<u>12,185</u>
Street				
Personal Services	435,479	452,886	450,000	2,886
Contractual Services	43,785	35,271	38,633	(3,362)
Commodities	38,886	45,837	52,500	(6,663)
Capital Outlay	28,900	37,631	24,900	12,731
Total Maintenance	<u>547,050</u>	<u>571,625</u>	<u>566,033</u>	<u>5,592</u>
Fire				
Personal Services	16,210	21,155	23,200	(2,045)
Contractual Services	11,274	12,964	14,241	(1,277)
Commodities	7,427	7,099	8,700	(1,601)
Capital Outlay	5,445	5,448	3,750	1,698
Total Fire	<u>40,356</u>	<u>46,666</u>	<u>49,891</u>	<u>(3,225)</u>
Recreation				
Personal Services	62,306	65,560	64,000	1,560
Contractual Services	2,891	1,920	3,000	(1,080)
Commodities	8,421	7,720	8,000	(280)
Capital Outlay	1,203	1,522	2,500	(978)
Total Recreation	<u>74,821</u>	<u>76,722</u>	<u>77,500</u>	<u>(778)</u>
Grounds				
Personal Services	166,604	182,566	186,700	(4,134)
Contractual Services	24,313	20,873	24,920	(4,047)
Commodities	69,634	50,728	85,550	(34,822)
Capital Outlay	6,983	27,269	31,150	(3,881)
Total Grounds	<u>267,534</u>	<u>281,436</u>	<u>328,320</u>	<u>(46,884)</u>

CITY OF BELOIT, KANSAS

Schedule 2

General Fund (Continued)
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
North Campus				
Contractual Services	\$ 35,930	\$ 18,900	\$ 15,500	\$ 3,400
Commodities	113,516	113,532	135,500	(21,968)
Capital Outlay	820	32	2,500	(2,468)
Total North Campus	<u>150,266</u>	<u>132,464</u>	<u>153,500</u>	<u>(21,036)</u>
Swimming Pool				
Personal Services	79,719	75,167	67,200	7,967
Contractual Services	18,890	17,240	26,548	(9,308)
Commodities	25,736	31,004	36,700	(5,696)
Capital Outlay	738	196	1,750	(1,554)
Total Swimming Pool	<u>125,083</u>	<u>123,607</u>	<u>132,198</u>	<u>(8,591)</u>
Total Expenditures	<u>2,558,363</u>	<u>2,624,144</u>	<u>\$ 2,730,543</u>	<u>\$ (106,399)</u>
Receipts Over (Under) Expenditures	43,832	51,753		
Unencumbered Cash, Beginning	<u>133,363</u>	<u>177,195</u>		
Unencumbered Cash, Ending	<u>\$ 177,195</u>	<u>\$ 228,948</u>		

CITY OF BELOIT, KANSAS

Schedule 2

Economic Development Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Appropriation from Mitchell County	\$ 41,675	\$ 43,871	\$ 41,700	\$ 2,171
Transfer from General Fund	17,500	17,500	17,500	-
Transfer from Electric Fund	17,500	17,500	17,500	-
Transfer from Water Fund	17,500	17,500	17,500	-
Total Cash Receipts	<u>94,175</u>	<u>96,371</u>	<u>\$ 94,200</u>	<u>\$ 2,171</u>
Expenditures				
Personal services	67,501	70,624	\$ 70,000	\$ 624
Contractual Services	8,324	11,013	10,400	613
Commodities	178	67	1,700	(1,633)
Transfer to Employee Benefits Fund	-	23,183	23,605	(422)
Total Expenditures	<u>76,003</u>	<u>104,887</u>	<u>\$ 105,705</u>	<u>\$ (818)</u>
Receipts Over (Under) Expenditures	18,172	(8,516)		
Unencumbered Cash, Beginning	<u>21,978</u>	<u>40,150</u>		
Unencumbered Cash, Ending	<u>\$ 40,150</u>	<u>\$ 31,634</u>		

CITY OF BELOIT, KANSAS

Schedule 2

Employee Benefits Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 390,463	\$ 343,877	\$ 340,072	\$ 3,805
Neighborhood Revitalization	(32,523)	(25,277)	(23,743)	(1,534)
Delinquent Tax	109	-	-	-
Motor Vehicle Tax	50,194	57,834	67,609	(9,775)
16/20M Truck Tax	1,179	1,153	1,462	(309)
Recreational Vehicle Tax	681	833	915	(82)
Commercial Vehicle Tax	5,632	7,068	7,516	(448)
Watercraft Tax	397	462	448	14
Reimbursed Expenses	142,706	144,501	158,500	(13,999)
Interest	814	-	500	(500)
Transfer from Electric Fund	430,000	430,000	430,000	-
Transfer from Water Fund	253,000	253,000	253,000	-
Transfer from Water Pollution Control	225,000	225,000	225,000	-
Transfer from Economic Development	-	23,183	25,290	(2,107)
Total Cash Receipts	<u>1,467,652</u>	<u>1,461,634</u>	<u>\$ 1,486,569</u>	<u>\$ (24,935)</u>
Expenditures				
Medical Insurance	865,356	906,081	\$ 925,000	\$ (18,919)
Social Security	213,795	224,623	245,000	(20,377)
KPERS	260,108	288,417	286,000	2,417
Unemployment Compensation	2,739	3,131	4,500	(1,369)
Workmen's Compensation Insurance	38,969	38,451	60,500	(22,049)
Membership Dues	26,171	27,222	25,500	1,722
Total Expenditures	<u>1,407,138</u>	<u>1,487,925</u>	<u>\$ 1,546,500</u>	<u>\$ (58,575)</u>
Receipts Over (Under) Expenditures	60,514	(26,291)		
Unencumbered Cash, Beginning	<u>62,567</u>	<u>123,081</u>		
Unencumbered Cash, Ending	<u>\$ 123,081</u>	<u>\$ 96,790</u>		

CITY OF BELOIT, KANSAS

Schedule 2

**Equipment Reserve Fund
 Schedule of Receipts and Expenditures (Regulatory Basis)
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Cash Receipts		
Transfer from Special Highway	\$ 23,250	\$ 15,944
Transfer from General Fund	<u> -</u>	<u> 30,600</u>
Total Cash Receipts	<u> 23,250</u>	<u> 46,544</u>
Expenditures		
Capital Outlay	<u> -</u>	<u> 53,736</u>
Receipts Over (Under) Expenditures	23,250	(7,192)
Unencumbered Cash, Beginning	<u> 91,249</u>	<u> 114,499</u>
Unencumbered Cash, Ending	<u> \$ 114,499</u>	<u> \$ 107,307</u>

Draft

CITY OF BELOIT, KANSAS

Schedule 2

Library Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 177,066	\$ 188,341	\$ 187,987	\$ 354
Neighborhood Revitalization	(14,895)	(13,973)	(13,125)	(848)
Delinquent Tax	2,223	1,623	1,500	123
Motor Vehicle Tax	27,348	27,509	30,961	(3,452)
16/20M Truck Tax	619	634	670	(36)
Recreational Vehicle Tax	372	394	419	(25)
Commercial Vehicle Tax	3,085	3,275	3,442	(167)
Watercraft Tax	218	212	205	7
Total Cash Receipts	<u>196,036</u>	<u>208,015</u>	<u>\$ 212,059</u>	<u>\$ (4,044)</u>
Expenditures				
Appropriation	173,282	210,000	\$ 210,000	\$ -
Building Insurance	(223)	-	4,500	(4,500)
Personal Bond	-	185	100	85
Contractual	1,470	1,500	-	1,500
Capital Outlay	-	-	22,500	(22,500)
Total Expenditures	<u>174,529</u>	<u>211,685</u>	<u>\$ 237,100</u>	<u>\$ (25,415)</u>
Receipts Over (Under) Expenditures	21,507	(3,670)		
Unencumbered Cash, Beginning	<u>23,306</u>	<u>44,813</u>		
Unencumbered Cash, Ending	<u>\$ 44,813</u>	<u>\$ 41,143</u>		

CITY OF BELOIT, KANSAS

Schedule 2

Special Highway Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
State of Kansas - Fuel Tax	\$ 101,721	\$ 101,843	\$ 102,180	\$ (337)
Reimbursed Expenses	3,680	4,906	1,600	3,306
Total Cash Receipts	<u>105,401</u>	<u>106,749</u>	<u>\$ 103,780</u>	<u>\$ 2,969</u>
Expenditures				
Contractual Services	4,857	13,109	\$ 13,500	\$ (391)
Commodities	65,359	80,073	95,500	(15,427)
Capital Outlay	21,501	12,185	10,000	2,185
Transfer to Equipment Reserve Fund	23,250	15,944	15,944	-
Total Expenditures	<u>114,967</u>	<u>121,311</u>	<u>\$ 134,944</u>	<u>\$ (13,633)</u>
Receipts Over (Under) Expenditures	(9,566)	(14,562)		
Unencumbered Cash, Beginning	80,003	70,437		
Unencumbered Cash, Ending	<u>\$ 70,437</u>	<u>\$ 55,875</u>		

CITY OF BELOIT, KANSAS

Schedule 2

Special Park and Recreation Fund
 Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Alcoholic Liquor Tax	\$ 11,120	\$ 10,761	\$ 10,806	\$ (45)
Reimbursements and Other	44,049	8,448	3,500	4,948
Total Cash Receipts	<u>55,169</u>	<u>19,209</u>	<u>\$ 14,306</u>	<u>\$ 4,903</u>
Expenditures				
Commodities	777	8,045	\$ -	\$ 8,045
Capital Outlay	78,897	4,333	92,956	(88,623)
Total Expenditures	<u>79,674</u>	<u>12,378</u>	<u>\$ 92,956</u>	<u>\$ (80,578)</u>
Receipts Over (Under) Expenditures	(24,505)	6,831		
Unencumbered Cash, Beginning	<u>88,474</u>	<u>63,969</u>		
Unencumbered Cash, Ending	<u>\$ 63,969</u>	<u>\$ 70,800</u>		

CITY OF BELOIT, KANSAS

Schedule 2

Law Enforcement Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Drug Forfeiture	\$ 1,934	\$ 9,099
Interest	<u>91</u>	<u>14</u>
Total Cash Receipts	<u>2,025</u>	<u>9,113</u>
 Expenditures		
Commodities	4,515	11,883
Equipment	<u>8,000</u>	<u>-</u>
Total Expenditures	<u>12,515</u>	<u>11,883</u>
 Receipts Over (Under) Expenditures	 (10,490)	 (2,770)
 Unencumbered Cash, Beginning	 <u>24,422</u>	 <u>13,932</u>
 Unencumbered Cash, Ending	 <u>\$ 13,932</u>	 <u>\$ 11,162</u>

Draft

CITY OF BELOIT, KANSAS

Schedule 2

Fire Equipment Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 3,531	\$ 46,496	\$ 46,251	\$ 245
Neighborhood Revitalization	(288)	(3,439)	(3,229)	(210)
Delinquent Tax	453	131	153	(22)
Motor Vehicle Tax	6,043	1,850	599	1,251
Recreational Vehicle Tax	82	24	8	16
16/20M Vehicle Tax	-	-	13	(13)
Commercial Vehicle Tax	705	113	67	46
Watercraft Tax	52	4	4	-
Total Receipts	<u>10,578</u>	<u>45,179</u>	<u>\$ 43,866</u>	<u>\$ 1,313</u>
Expenditures				
Fire Truck Lease	44,056	44,056	\$ 44,056	\$ -
Equipment	-	-	15,944	(15,944)
	<u>44,056</u>	<u>44,056</u>	<u>\$ 60,000</u>	<u>\$ (15,944)</u>
Receipts Over (Under) Expenditures	(33,478)	1,123		
Unencumbered Cash, Beginning	<u>65,269</u>	<u>31,791</u>		
Unencumbered Cash, Ending	<u>\$ 31,791</u>	<u>\$ 32,914</u>		

CITY OF BELOIT, KANSAS

Schedule 2

Police Capital Improvement Fund
 Schedule of Receipts and Expenditures (Regulatory Basis)
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Cash Receipts		
Reimbursements and Other	\$ -	\$ 4,556
Expenditures		
Capital Outlay	-	-
Receipts Over (Under) Expenditures	-	4,556
Unencumbered Cash, Beginning	<u>601</u>	<u>601</u>
Unencumbered Cash, Ending	<u>\$ 601</u>	<u>\$ 5,157</u>

Draft

CITY OF BELOIT, KANSAS

Schedule 2

Fire Capital Improvement Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Donations	\$ -	\$ -
 Expenditures		
Capital Outlay	-	-
 Receipts Over (Under) Expenditures	-	-
 Unencumbered Cash, Beginning	<u>38,499</u>	<u>38,499</u>
 Unencumbered Cash, Ending	<u>\$ 38,499</u>	<u>\$ 38,499</u>

Draft

CITY OF BELOIT, KANSAS

Schedule 2

Water Plant and Equipment Replacement Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfer from Water Fund	\$ 152,023	\$ -
Expenditures		
Capital Outlay	49,533	-
Receipts Over (Under) Expenditures	102,490	-
Unencumbered Cash, Beginning	119,732	222,222
Unencumbered Cash, Ending	<u>\$ 222,222</u>	<u>\$ 222,222</u>

Draft

CITY OF BELOIT, KANSAS

Schedule 2

**Water Pollution Control Plant and Equipment Replacement Fund
 Schedule of Receipts and Expenditures (Regulatory Basis)
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Cash Receipts		
Transfer from Water Pollution Fund	\$ 40,933	\$ 38,203
Expenditures		
Capital Outlay	-	-
Receipts Over (Under) Expenditures	40,933	38,203
Unencumbered Cash, Beginning	<u>290,675</u>	<u>331,608</u>
Unencumbered Cash, Ending	<u>\$ 331,608</u>	<u>\$ 369,811</u>

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CITY OF BELOIT, KANSAS

Schedule 2

**Electric Plant and Equipment Replacement Fund
 Schedule of Receipts and Expenditures (Regulatory Basis)
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Cash Receipts		
Transfer from Electric Fund	\$ 302,229	\$ 639,964
Expenditures		
Capital Outlay	<u> -</u>	<u> -</u>
Receipts Over (Under) Expenditures	302,229	639,964
Unencumbered Cash, Beginning	<u>1,001,055</u>	<u>1,303,284</u>
Unencumbered Cash, Ending	<u>\$ 1,303,284</u>	<u>\$ 1,943,248</u>

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CITY OF BELOIT, KANSAS

Schedule 2

Capital Improvement Fund
 Schedule of Receipts and Expenditures (Regulatory Basis)
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes and Shared Revenue:		
Sales Tax	\$ 602,131	\$ 608,852
Reimbursements	314,905	455,601
Special Assessments	155,707	144,755
Total Cash Receipts	<u>1,072,743</u>	<u>1,209,208</u>
Expenditures		
Contractual Services	549,517	402,895
Commodities	359,924	250,508
Capital Outlay	334,336	34,725
Debt Service - Principal Series 2016-B	205,000	215,000
Debt Service - Interest Series 2016-B	57,650	53,550
Total Expenditures	<u>1,506,427</u>	<u>956,678</u>
Receipts Over (Under) Expenditures	(433,684)	252,530
Unencumbered Cash, Beginning	<u>693,534</u>	<u>259,850</u>
Unencumbered Cash, Ending	<u>\$ 259,850</u>	<u>\$ 512,380</u>

CITY OF BELOIT, KANSAS

Schedule 2

Capital Projects Fund
 Schedule of Receipts and Expenditures (Regulatory Basis)
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Cash Receipts		
Sales Tax	\$ 258,056	\$ 260,937
Expenditures		
Main Trafficway Improvements - East Main Street	-	477
Debt Service - Principal Series 2014	155,000	160,000
Debt Service - Interest Series 2014	147,250	93,150
Total Expenditures	<u>302,250</u>	<u>253,627</u>
Receipts Over (Under) Expenditures	(44,194)	7,310
Unencumbered Cash, Beginning	<u>145,780</u>	<u>101,586</u>
Unencumbered Cash, Ending	<u>\$ 101,586</u>	<u>\$ 108,896</u>

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CITY OF BELOIT, KANSAS

Schedule 2

Electric Fund

Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Electric Sales	\$ 5,347,111	\$ 5,011,935	\$ 5,873,000	\$ (861,065)
Franchise Fee	431,435	396,971	411,110	(14,139)
Penalties	39,280	37,317	41,500	(4,183)
Connects and Disconnects	675	925	2,100	(1,175)
Miscellaneous and Other Fees	2,150	2,015	500	1,515
Impact Fees	1,450	1,250	3,100	(1,850)
Transfer Fee UB	840	975	1,200	(225)
Interest	16,729	26,387	2,400	23,987
Reimbursed Expenses	52,065	49,042	130,000	(80,958)
Total Cash Receipts	<u>5,891,735</u>	<u>5,526,817</u>	<u>\$ 6,464,910</u>	<u>\$ (938,093)</u>
Expenditures				
Production Expense				
Personal Services	317,327	333,332	329,000	4,332
Contractual Services	364,415	331,920	485,516	(153,596)
Commodities	3,036,827	2,409,141	3,417,000	(1,007,859)
Capital Outlay	9,918	3,134	24,500	(21,366)
Total Production Expense	<u>3,728,487</u>	<u>3,077,527</u>	<u>4,256,016</u>	<u>(1,178,489)</u>
Distribution Expense				
Personal Services	300,642	364,918	363,000	1,918
Contractual Services	82,775	73,892	158,520	(84,628)
Commodities	86,588	83,316	180,500	(97,184)
Capital Outlay	10,099	17,939	192,500	(174,561)
Total Distribution Expense	<u>480,104</u>	<u>540,065</u>	<u>894,520</u>	<u>(354,455)</u>

CITY OF BELOIT, KANSAS

Schedule 2

Electric Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
Non-Production				
Debt Service - Principal Series 2016-A	\$ 190,000	\$ 195,000	\$ 195,000	\$ -
Debt Service - Interest Series 2016-A	90,650	86,850	86,850	-
Debt Service - Principal Series 2013	20,000	-	-	-
Lease Truck - Principal	57,041	57,041	61,225	(4,184)
Lease Truck - Interest	8,518	8,518	4,334	4,184
Transfer to General Fund	423,732	401,118	430,000	(28,882)
Transfer to Employee Benefits Fund	430,000	430,000	430,000	-
Transfer to Econ. Development Fund	17,500	17,500	17,500	-
Transfer to Electric Plant and Equipment Replacement Fund	302,229	639,964	639,964	-
Total Non-Production Expense	<u>1,539,670</u>	<u>1,835,991</u>	<u>1,864,873</u>	<u>(28,882)</u>
Total Expenditures	<u>5,748,261</u>	<u>5,453,583</u>	<u>\$ 7,015,409</u>	<u>\$ (1,561,826)</u>
Receipts Over (Under) Expenditures	143,474	73,234		
Unencumbered Cash, Beginning	<u>643,636</u>	<u>787,110</u>		
Unencumbered Cash, Ending	<u>\$ 787,110</u>	<u>\$ 860,344</u>		

CITY OF BELOIT, KANSAS

Schedule 2

Water Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Water Sales	\$ 1,264,319	\$ 1,228,948	\$ 1,285,000	\$ (56,052)
Franchise Fees	43,938	43,351	45,000	(1,649)
Penalties	13,049	12,997	12,500	497
Connects and Disconnects	500	800	550	250
Miscellaneous	495	410	-	410
Water Protection Fees	4,320	4,067	4,700	(633)
Transfer Fees UB	675	765	800	(35)
Impact Fees	400	800	2,000	(1,200)
Interest	23,566	37,475	5,000	32,475
Reimbursed Expenses	6,760	1,254	15,000	(13,746)
Total Cash Receipts	<u>1,358,022</u>	<u>1,330,867</u>	<u>\$ 1,370,550</u>	<u>\$ (39,683)</u>
Expenditures				
Production Expense				
Personal Services	218,704	222,843	\$ 210,000	\$ 12,843
Contractual Services	145,149	214,265	175,050	39,215
Commodities	269,026	303,108	252,100	51,008
Capital Outlay	11,200	6,054	32,500	(26,446)
Total Production Expense	<u>644,079</u>	<u>746,270</u>	<u>669,650</u>	<u>76,620</u>
Distribution Expense				
Personal Services	185,471	179,412	178,500	912
Contractual Services	37,588	28,649	28,115	534
Commodities	29,660	34,385	32,700	1,685
Capital Outlay	13,639	18,821	13,500	5,321
Total Distribution Expense	<u>266,358</u>	<u>261,267</u>	<u>252,815</u>	<u>8,452</u>
Non-Production				
Principal - KDHE Water Supply Loan	30,997	31,755	31,755	-
Interest - KDHE Water Supply Loan	4,190	3,432	3,432	-
Transfer to General Fund	45,889	44,612	45,500	(888)
Transfer to Employee Benefits Fund	253,000	253,000	253,000	-
Transfer to Econ. Development Fund	17,500	17,500	17,500	-
Transfer to Water Equipment Fund	152,023	-	137,721	(137,721)
Total Non-Production Expense	<u>503,599</u>	<u>350,299</u>	<u>488,908</u>	<u>(138,609)</u>
Total Expenditures	<u>1,414,036</u>	<u>1,357,836</u>	<u>\$ 1,411,373</u>	<u>\$ (53,537)</u>
Receipts Over (Under) Expenditures	(56,014)	(26,969)		
Unencumbered Cash, Beginning	<u>111,793</u>	<u>55,779</u>		
Unencumbered Cash, Ending	<u>\$ 55,779</u>	<u>\$ 28,810</u>		

CITY OF BELOIT, KANSAS

Schedule 2

Water Pollution Control Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Sales	\$ 919,209	\$ 839,116	\$ 950,000	\$ (110,884)
Franchise Fees	20,778	18,986	21,000	(2,014)
Penalties	12,185	11,639	12,000	(361)
Connects and Disconnects	2,997	2,773	6,000	(3,227)
Impact Fees	450	900	2,000	(1,100)
Interest	6,531	10,386	2,000	8,386
Reimbursed Expenses	705	1,105	5,500	(4,395)
Total Cash Receipts	<u>962,855</u>	<u>884,905</u>	<u>\$ 998,500</u>	<u>\$ (113,595)</u>
Expenditures				
Production Expense				
Personal Services	133,334	131,021	\$ 147,750	\$ (16,729)
Contractual Services	59,895	112,180	91,687	20,493
Commodities	135,991	128,251	132,200	(3,949)
Capital Outlay	18,939	1,035	31,450	(30,415)
Total Production Expense	<u>348,159</u>	<u>372,487</u>	<u>403,087</u>	<u>(30,600)</u>
Distribution Expense				
Personal Services	180,384	195,572	200,500	(4,928)
Contractual Services	37,418	25,807	27,140	(1,333)
Commodities	18,640	16,918	23,000	(6,082)
Capital Outlay	36,493	30,293	72,500	(42,207)
Total Distribution Expense	<u>272,935</u>	<u>268,590</u>	<u>323,140</u>	<u>(54,550)</u>
Non-Production				
Transfer to General Fund	21,276	19,456	21,500	(2,044)
Transfer to Water Pollution Control Plant & Equipment Replacement Fund	40,933	38,203	38,203	-
Transfer to Employee Benefits Fund	225,000	225,000	225,000	-
Total Non-Production Expense	<u>287,209</u>	<u>282,659</u>	<u>284,703</u>	<u>(2,044)</u>
Total Expenditures	<u>908,303</u>	<u>923,736</u>	<u>\$ 1,010,930</u>	<u>\$ (87,194)</u>
Receipts Over (Under) Expenditures	54,552	(38,831)		
Unencumbered Cash, Beginning	<u>84,505</u>	<u>139,057</u>		
Unencumbered Cash, Ending	<u>\$ 139,057</u>	<u>\$ 100,226</u>		

Refuse Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
User Fees	\$ 233,478	\$ 231,661	\$ 243,000	\$ (11,339)
Penalties	5,754	5,686	5,750	(64)
Total Cash Receipts	<u>239,232</u>	<u>237,347</u>	<u>\$ 248,750</u>	<u>\$ (11,403)</u>
Expenditures				
Professional Services	213,997	212,199	\$ 218,700	\$ (6,501)
City Billing Fee	25,336	23,535	24,300	(765)
Uncollectible Accounts	172	177	500	(323)
Total Expenditures	<u>239,505</u>	<u>235,911</u>	<u>\$ 243,500</u>	<u>\$ (7,589)</u>
Receipts Over (Under) Expenditures	(273)	1,436		
Unencumbered Cash, Beginning	<u>60,843</u>	<u>60,570</u>		
Unencumbered Cash, Ending	<u>\$ 60,570</u>	<u>\$ 62,006</u>		

Agency Funds
Schedule of Receipts and Disbursements (Regulatory Basis)
For the Year Ended December 31, 2019

Agency Funds	Beginning Unencumbered Cash Balance	Receipts	Disbursements	Ending Unencumbered Cash Balance
Cemetery Endowment	\$ 51,372	\$ 2,623	\$ -	\$ 53,995

Draft

CITY OF BELOIT, KANSAS
Related Municipal Entity
Port Library

Schedule 4

Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Appropriation	\$ 173,281	\$ 210,000
State of Kansas	1,694	1,392
CKLS Grant	11,503	12,358
Fines, Memorials and Other	5,660	6,133
Interest	<u>1,289</u>	<u>1,225</u>
Total Cash Receipts	<u>193,427</u>	<u>231,108</u>
 Expenditures		
Salaries, Retirement and Payroll Taxes	116,481	124,356
Books, Periodicals, Videos and Technology	34,344	42,885
Equipment and Capital Outlay	5,956	47,201
Utilities and Maintenance	1,125	3,803
Insurance	4,202	3,843
Supplies and Other	<u>10,264</u>	<u>10,257</u>
Total Expenditures	<u>172,372</u>	<u>232,345</u>
 Receipts Over (Under) Expenditures	21,055	(1,237)
 Unencumbered Cash, Beginning	<u>405,652</u>	<u>426,707</u>
 Unencumbered Cash, Ending	<u>\$ 426,707</u>	<u>\$ 425,470</u>

REQUEST FOR COUNCIL ACTION

DATE: 8/19/2020

TITLE: Charter Ordinance 19 GO Bond for Electric Utility Improvements

ORIGINATING DEPARTMENT:

Administration

TYPE OF ACTION:



ORDINANCE



RESOLUTION



FORMAL ACTION



OTHER

RECOMMENDATION:

I recommend Council approve Charter Ordinance 19 which would allow the issuance of a GO Bond for Electric Utility Improvements, in this case, a solar farm installation.

BACKGROUND:

The City of Beloit has been working on a long term strategy for our electric utility, utilizing solar technology to provide affordable energy over the next 30 years. This strategy as it sits involves a two phase plan to install an initial 2 MW facility with a safe harbor purchase to install another 2+ MW facility in 2023/24. That second phase would also include battery technology so that we are set up for the ultimate power market shift that will occur as more solar facilities come on-line. Details are still being worked out on the final costs as well as the purchase strategy, this will be finalized prior to September 15th (90 day exclusivity with POW). In the meantime, the council needs to start the clock on the bonding portion in order to meet our end of year deadline. This does not commit to a dollar amount or necessarily borrowing, it just allows that decision to be made in the coming weeks.

FINANCIAL IMPACT:

The City of Beloit along with Scott Shreve are anticipating a levelized cost of energy for the project in the \$20-22 per MWh which includes operation and maintenance as well as the cost of financing. During the initial period of financing this cost will be more in line with our current power cost average of roughly \$30 per MWh, with the remainder of the term being the minimal O&M costs which brings us to the LCE of \$20-\$22. Once the second phase along with the realigning of our power portfolio go into place between 2024 and 2026, those cost savings will begin to be fully realized. The lifespan of the project is anticipated to be 30+ years, the financing package is anticipated to be no more than \$2.5 million for the first phase over a period of 20 years at an anticipated rate of 2%. This plan should set up Beloit for a comparatively more affordable energy profile than surrounding communities over the next 10, 20, and 30 years.

OPTIONS:

DISCUSSION:

Respectfully submitted,
Jason Rabe
City Manager

BELOIT, KANSAS GENERAL OBLIGATION BONDS SERIES 2020

DATE	EVENT
August 19, 2020	City Council Meeting Council Adopts Charter Ordinance
August 21, 2020	First publication of Notice of Charter Ordinance in local newspaper
August 28, 2020	Second publication of Notice of Charter Ordinance in local newspaper 60 Day Protest Begins
October 21, 2020	City Council Meeting Council Adopts Project Authorizations Council Reviews Financing Analysis Council Adopts Authorizing Resolution for Issuance of Series 2020 General Obligation Bonds
October 22, 2020	Distribute first draft of Preliminary Official Statement
October 22, 2020	Distribute Packet to Rating Agency
October 27, 2020	60 Day Protest Period Ends
October 28, 2020	Conference Call with Rating Agency
October 29, 2020	Distribute Publication for Notice of Bond Sale to local newspaper and Kansas Register
November 3, 2020	Distribute first draft of Bond Resolution and Legal Documents
November 4, 2020	Receive Rating
November 5, 2020	Publish Notice of Bond Sale in local newspaper and Kansas register
November 7, 2020	Distribute the Preliminary Official Statement
November 18, 2020	City Council Meeting Bond Sale (11 a.m.) Present results to the City Council City Council adopts Bond Resolution Prepare Final Debt Service Schedule
November 19 – December 9, 2020	Distribute Final Official Statement Prepare Closing Memorandum, Apply for DTC Eligibility, and Submit Transcript to Attorney General.
December 10, 2020	Closing of Bond Issue
Thereafter	Attend to any post-closing matters.

**EXCERPT OF MINUTES OF A MEETING
OF THE GOVERNING BODY OF
THE CITY OF BELOIT, KANSAS
HELD ON AUGUST 19, 2020**

The governing body met in regular session at the usual meeting place in the City, at 7:00 P.M., the following members being present and participating, to-wit:

Absent:

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

(Other Proceedings)

Thereupon, there was presented a Charter Ordinance entitled:

**A CHARTER ORDINANCE EXEMPTING THE CITY OF BELOIT, KANSAS,
FROM THE PROVISIONS OF K.S.A. 12-834 AND PROVIDING SUBSTITUTE
AND ADDITIONAL PROVISIONS ON THE SAME SUBJECT RELATING TO
IMPROVEMENTS FOR GAS, WATER, ELECTRIC LIGHT, HEATING AND
STREET RAILWAY OR TELEPHONE SERVICE AND THE ISSUANCE OF
BONDS FOR THE PURPOSE OF PAYING FOR SAID IMPROVEMENTS.**

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

Yea: _____.

Nay: _____.

Thereupon, the Mayor declared said Charter Ordinance duly passed with more than a 2/3 vote of the governing body, and the Charter Ordinance was then duly numbered Charter Ordinance No. 19, was signed by the Mayor and attested by the Clerk and was directed to be published once a week for two consecutive weeks in the official newspaper of the City.

(Other Proceedings)

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On motion duly made, seconded and carried, the meeting thereupon adjourned.

CERTIFICATE

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

(SEAL)

Clerk

(Published in *The Beloit Call* on August 21, 2020 and August 28, 2020)

CHARTER ORDINANCE NO. [19]

A CHARTER ORDINANCE EXEMPTING THE CITY OF BELOIT, KANSAS, FROM THE PROVISIONS OF K.S.A. 12-834 AND PROVIDING SUBSTITUTE AND ADDITIONAL PROVISIONS ON THE SAME SUBJECT RELATING TO IMPROVEMENTS FOR GAS, WATER, ELECTRIC LIGHT, HEATING AND STREET RAILWAY OR TELEPHONE SERVICE AND THE ISSUANCE OF BONDS FOR THE PURPOSE OF PAYING FOR SAID IMPROVEMENTS.

WHEREAS, Article 12, Section 5 of the Constitution of the State of Kansas (the “Act”), provides that cities may exercise certain home rule powers, including passing charter ordinances which exempt such cities from non-uniform enactments of the Kansas Legislature; and

WHEREAS, the City of Beloit, Kansas (the “City”) is a city, as defined in the Act, duly created and organized, under the laws of the State of Kansas; and

WHEREAS, K.S.A. 12-834 is an enactment of the Kansas Legislature relating to the issuance of bonds for the purposes of purchasing, constructing or extending works for natural gas, water, electric light, heating, or street-railway or telephone service, which enactment is applicable to the City, but is not uniformly applicable to all cities within the State of Kansas; and

WHEREAS, the governing body of the City desires, by charter ordinance, to exempt the City from the provisions of K.S.A. 12-834, and to provide substitute and additional provisions therefor.

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

Section 1. Exemption. The City, by virtue of the powers vested in it by the Act, hereby elects to exempt itself from and make inapplicable to it the provisions of K.S.A. 12-834, and shall be governed by the substitute and additional provisions contained herein.

Section 2. Bonds for gas, water, light, heat, street-railway or telephone service. Whenever and as often as the members of the governing body of the City shall vote in favor of authorizing the issuance of general obligation bonds of the City for the purpose of acquiring, purchasing, constructing, extending or improving facilities, or an interest in or output from such facilities, as necessary to supply the city and its inhabitants with natural gas, water, electricity, electric light or heating, street-railway or telephone service, it shall be lawful for the governing body of the City, by resolution duly adopted, to authorize the issuance of general obligation bonds for such purposes, which said bonds shall be issued according to law. The provisions of this Charter Ordinance are supplemental to other statutes relating to the purchase, reconstruction or extension of such improvements and shall not prevent the City from using other available statutes.

Such resolution may contain a provision that the issuance of the bonds be subject to: (a) a provision that the resolution be published one time in the official City newspaper, and if within 30 days

after the date of publication of the resolution, a petition in opposition to the issuance of the Bonds, signed by not less than 10% of the qualified electors of the City, is filed with the City Clerk, the City shall not have the authority to issue the bonds until such question is submitted to the electors of the City at a special election called for that purpose or at the next general election and approved by a majority of the electors of the City voting at such election; or (b) approval by a majority of the electors of the City voting on such question at a special election called for that purpose or at the next general election. If no such written protest is filed pursuant to **subsection (a)**, the City may proceed to issue the bonds. Any election required by this section shall be conducted in the manner set forth in K.S.A. 10-120 by the election officer of the county in which the City is located.

Section 3. Severability. If any provision or section of this Charter Ordinance is deemed or ruled unconstitutional or otherwise illegal or invalid by any court of competent jurisdiction, such illegality or invalidity shall not affect any other provision of this Charter Ordinance. In such instance, this Charter Ordinance shall be construed and enforced as if such illegal or invalid provision had not been contained herein.

Section 4. Effective Date. This Charter Ordinance shall be published once a week for two consecutive weeks in the official City newspaper, and shall take effect sixty (60) days after final publication, unless a petition signed by a number of electors of the City equal to not less than ten percent (10%) of the number of electors who voted at the last preceding regular City election shall be filed in the office of the City Clerk demanding that this Charter Ordinance be submitted to a vote of the electors, in which event this Charter Ordinance shall take effect when approved by a majority of the electors voting at an election held for such purpose.

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PASSED with at least a two-thirds (2/3) vote of the entire governing body of City of Beloit, Kansas, on August 19, 2020 and signed by the Mayor.

(SEAL)

Mayor

ATTEST:

Clerk

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CERTIFICATE

I hereby certify that the foregoing is a true and correct copy of the original Charter Ordinance No. 19; that was passed by the governing body on August 19, 2020; that the record of the final vote on its passage is found on page ____ of journal ____.

DATED: August 19, 2020.

Clerk

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CERTIFICATE OF NO PROTEST

STATE OF KANSAS)
) ss:
COUNTY OF MITCHELL)

The undersigned, Clerk of the City of Beloit, Kansas (the “City”), does hereby certify that the governing body of the City duly passed Charter Ordinance No. 19, on August 19, 2020, that said Charter Ordinance was published once a week for two consecutive weeks (August 21, 2020 and August 28, 2020) in *The Beloit Call*, the official City newspaper; that more than sixty (60) days have elapsed from the date of the last said publication; and that there has been no sufficient written protest filed in my office against said Charter Ordinance, as provided in Article 12, Section 5 of the Kansas Constitution.

WITNESS my hand and official seal on _____, 2020.

(Seal)

Clerk

City of Beloit Solar Project Update

August 5, 2020

Solar Update

----- RFP -----

- ❖ \$45/mWh PPA
- ❖ \$1.5 million buyout/7yr
- ❖ <3% for 20 yr
- ❖ LCOE \$26/ mWh + O&M, insurance, inverters, etc
- ❖ 1.2 mW Accredited Capacity
- ❖ Sell? \$28-\$35K/yr

----- Aug 2020 -----

- ❖ Muni GO Bond
- ❖ 88% of cost of project
- ❖ \$2.5 million at <3%/20 yr
- ❖ <\$30/mWh/20 yr
- ❖ Plus O&M, insurance, inverters, etc
- ❖ \$0 buyout
- ❖ LCOE of \$20/mWh + O&M, insurance, inverters, etc
- ❖ 1.2 mW Accredited Capacity
- ❖ Sell? \$28-\$35K/yr

mW AC	2.00	2.00	2.00	2.00	2.00	2.00
mW DC	2.80	2.80	2.80	2.80	2.80	2.80
Yearly mWh	5,250	5,250	5,250	5,250	5,250	5,250
Years	30.00	30.00	30.00	30.00	30.00	30.00
Cost	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95	\$0.95
City Portion	88%	88%	88%	88%	88%	88%
Safe Harbor	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
City Bond	\$2,490,800	\$2,490,800	\$2,490,800	\$2,490,800	\$2,490,800	\$2,490,800
Interest	2.50%	2.25%	2.00%	2.00%	2.00%	2.00%
Years	15	20	25	30	35	
Total Amount	\$3,017,596	\$3,120,577	\$3,189,497	\$3,336,421	\$3,487,313	
Loan \$/mWh	\$38.32	\$29.72	\$24.30	\$21.18	\$18.98	
LCOE \$/mWh	\$19.16	\$19.81	\$20.25	\$21.18	\$22.14	

First 5-6 years: Breakeven on power supply

Next 14 years: Save \$50,000 per year

After loan: Power is virtually “free” saves \$200K per year on current supply

REQUEST FOR COUNCIL ACTION

DATE: 8/19/2020

TITLE: Ordinance 2279 Abatement of Unsafe Structure at 523 N Hersey Ave

ORIGINATING DEPARTMENT:

Administration

TYPE OF ACTION:

ORDINANCE

RESOLUTION

FORMAL ACTION

OTHER

RECOMMENDATION:

I recommend Council approve Ordinance 2279 Abatement of Unsafe Structure located at 523 N Hersey Ave for the amount of \$7,123.50.

BACKGROUND:

The City of Beloit previously approved the demolition of the unsafe/unfit structure located at 523 N. Hersey Ave. These are the costs associated with that demolition that by being attached to the property may allow for the future reimbursements of these costs to the City of Beloit tax payers.

FINANCIAL IMPACT:

OPTIONS:

DISCUSSION:

Respectfully submitted,
Jason Rabe
City Manager

ORDINANCE NO. 2279 SUMMARY

On August 19, 2020 the City of Beloit, Kansas adopted Ordinance No. 2279, which levies a special assessment for the abatement of an unsafe structure at 523 N. Hersey, City of Beloit. A complete copy of this ordinance is available at www.beloitks.org or at City Hall, 119 S. Hersey St. This summary certified by Katie J. Schroeder, Beloit City Attorney.

ORDINANCE NO. 2279

AN ORDINANCE LEVYING A SPECIAL ASSESSMENT UPON CERTAIN REAL PROPERTY, HEREINAFTER DESCRIBED, FOR COSTS INCURRED IN THE ABATEMENT OF AN UNSAFE STRUCTURE AT 523 N. HERSEY.

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

Section 1: The sum set out opposite the following lot and parcel of land should be, and the same are hereby, levied as a special assessment upon such lot and parcel to pay the costs incurred by the City for abatement of an unsafe structure found to exist thereon:

Legal Description:	Assessment:
Lot 1, Block 52, Original Townsite of Beloit Address: 523 N. Hersey, Beloit Parcel ID: 062-092-09-0-20-18-001.00-0	\$7,123.50

Section 2: This ordinance shall take effect and be in force from and after its publication as provided by law and shall also be filed of record in the office of the Register of Deeds of Mitchell County, Kansas.

PASSED and ADOPTED by the Governing Body and signed by the Mayor this 19th day of August, 2020.

Tom Naasz, Mayor

Attest:

Amanda Lomax, City Clerk

REQUEST FOR COUNCIL ACTION

DATE: 8/19/2020

TITLE: 2021 City of Beloit Budget

ORIGINATING DEPARTMENT:

Administration

TYPE OF ACTION:

ORDINANCE

RESOLUTION

FORMAL ACTION

OTHER

RECOMMENDATION:

I recommend that the Council approve the 2021 Budget setting the mill levy to an estimated 59.976 mills making the estimated Ad Valorem Tax \$1,627,368.00 and a total budget of \$14,449,672.00

BACKGROUND:

Several Notes:

- This budget will limit the Ad Valorem Tax revenue below the amount allowed by the State budget cap- matching the 2020 budget. This portion of the budget funds administration, Parks & Rec, Police, Fire, Library, and Transportation.
- The large bulk of our budget is revenue and expense due to our three city utilities with our electric utility being the largest driver.
- Staff has tried to limit Ad Valorem increases the last four budgets, with each of the previous budgets increasing less than the Ad Valorem State cap. Many cities/counties have taken the max allowed by the cap, Beloit has not done this.

FINANCIAL IMPACT:

OPTIONS:

DISCUSSION:

Respectfully submitted,
Jason Rabe
City Manager

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ <u>1,627,225</u>
2. Library levy in 2020 budget	- \$ <u>236,600</u>
Other tax entity levy in 2020 budget	- \$ _____
3. Net tax levy	\$ <u>1,390,625</u>

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+ <u>304,469</u>	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ <u>415,611</u>	
5b. Personal property 2019	- <u>427,996</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2020 :	+ <u>55,395</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>359,864</u>	
11. Total estimated valuation July 1, 2020	<u>27,133,697</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0134</u>	
13. Percentage adjustment increase (12 times 3)		+ \$ <u>18,691</u>
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		<u>1.80%</u>
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ <u>25,031</u>
16. Total Percentage Adjustments		\$ <u>43,722</u>

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+ <u>0</u>
Property tax revenues for debt service in 2020 budget:	- <u>0</u>
Increased property tax revenues spent on debt service	<u>0</u>

Other Tax Levy Limitation Tests

Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **#DIV/0!**

"

Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	25,031
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	25,031

Exemption from Election Requirement **Yes**

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,056,176	151,643	2,027	3,954	12,625	1,220
Debt Service						
Library	193,306	27,755	371	724	2,310	223
Employee Benefit Fund	351,348	50,446	675	1,315	4,199	406
Fire Equipment Fund	26,395	3,790	51	99	315	30
TOTAL	1,627,225	233,634	3,124	6,092	19,449	1,879

County Treas Motor Vehicle Estimate	<u>233,634</u>					
County Treas Recreational Vehicle Estimate		<u>3,124</u>				
County Treas 16/20M Vehicle Estimate			<u>6,092</u>			
County Treas Commercial Vehicle Tax Estimate				<u>19,449</u>		
County Treas Watercraft Tax Estimate					<u>1,879</u>	

Motor Vehicle Factor	<u>0.14358</u>					
Recreational Vehicle Factor		<u>0.00192</u>				
16/20M Vehicle Factor			<u>0.00374</u>			
Commercial Vehicle Factor				<u>0.01195</u>		
Watercraft Factor					<u>0.00115</u>	

CITY OF BELOIT

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
Economic Development	Employee Benefit Fund	23,183	25,290	24,235	12-16,102
Electric Fund	General Fund	401,118	425,000	425,000	12-825d
Electric Fund	Employee Benefit Fund	430,000	430,000	500,000	12-16,102
Electric Fund	Economic Development	17,500	17,500	17,500	19-4102
Electric Fund	Electric Equip Fund	639,964	382,862	201,355	12-1,117
General Fund	Economic Development	17,500	17,500	17,500	19-4102
General Fund	Equipment Reserve	30,600	48,000	203,500	12-117
Water Fund	General Fund	44,612	46,000	46,000	12-825d
Water Fund	Employee Benefit Fund	253,000	253,000	300,000	12-16,102
Water Fund	Economic Development	17,500	17,500	17,500	19-4102
Water Fund	Water Equip Fund	-	100,000	180,446	12-117
Water Pollution Fund	General Fund	19,456	21,500	21,500	12-825d
Water Pollution Fund	Employee Benefit Fund	225,000	225,000	225,000	12-16,102
Water Pollution Fund	Water Pollution Equip Fur	38,203	75,000	34,680	12-631o
Special Highway	Equipment Reserve	15,944	-	-	12-1,117
Refuse Fund	General Fund	-	39,877	30,229	12-825d
	Totals	2,173,580	2,124,029	2,244,445	
	Adjustments				
	Adjusted Totals	2,173,580	2,124,029	2,244,445	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

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

Budgeted Year: 2021

Library found in: CITY OF BELOIT
MITCHELL

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2020</u>	<u>2021</u>
Ad Valorem	\$193,306	\$192,156
Delinquent Tax	\$1,500	\$1,500
Motor Vehicle Tax	\$27,550	\$27,755
Recreational Vehicle Tax	\$368	\$371
16/20M Vehicle Tax	\$708	\$724
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$223,432	\$222,506
Difference in Total Taxes:	(\$926)	
Qualify for grant:	Not Qualify	

Second test:

Assessed Valuation	\$27,642,934	\$27,133,697
Did Assessed Valuation Decrease?	Yes	
Levy Rate	6.993	7.082
Difference in Levy Rate:	0.089	
Qualify for grant:	Qualify	

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

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

CITY OF BELOIT

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	177,194	228,946	220,520
Receipts:			
Ad Valorem Tax	991,277	1,056,176	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	8,810	12,200	12,200
Motor Vehicle Tax	151,495	145,015	151,643
Recreational Vehicle Tax	2,270	1,937	2,027
16/20M Vehicle Tax	3,520	3,724	3,954
Commercial Vehicle Tax	18,009	20,534	12,625
Watercraft Tax	1,162	1,115	1,220
Gross Earning (Intangible) Tax	35,260	32,613	22,219
LAVTR		0	0
City and County Revenue Sharing		0	0
Local Alcoholic Liquor	10,761	11,640	11,256
Local Sales Tax	456,333	470,000	470,000
Franchise Fees	157,024	135,000	157,000
Licenses and Permits	17,103	600	1,500
Alcohol Licenses	1,125	2,000	1,125
Building Permits	1,850	5,500	5,500
Pet Licenses	375	1,500	0
Highway Connecting Links	28,235	21,500	25,500
Refuse Billing Fee	23,535	25,000	25,000
Sale of Cemetery Lots	1,800	2,500	2,500
Cemetery Services	14,350	15,000	15,000
Special Fire Protection Services	10,043	8,200	10,000
Swimming Pool Receipts	59,811	63,000	63,000
Swimming Pool Concessions	15,827	15,000	15,000
Recreation Program Fees	8,839	12,100	8,800
Park Camping Donations	1,066	1,200	1,200
Fines and Forfeitures	88,573	80,000	85,000
Special Assessments	0	0	
Rents and Leases	66,994	95,000	35,000
Reimbursed Expenses	42,425	16,800	16,800
Transfer from Electric Fund	401,118	430,000	425,000
Transfer from Water Fund	44,612	45,500	46,000
Transfer from Waste-water Fund	19,456	21,500	21,500
Transfer from Refuse Fund	0	39,877	30,229
In Lieu of Taxes (IRB)			
Interest on Idle Funds	66,110	60,000	60,000
Neighborhood Revitalization Rebate	-73,545	-64,516	-51,592
Miscellaneous	270		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,675,896	2,787,215	1,686,207
Resources Available:	2,853,090	3,016,161	1,906,727

CITY OF BELOIT

FUND PAGE - GENERAL

CITY OF BELOIT

2021

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Administration			
Salaries	262,796	288,650	299,650
Contractual	158,847	158,007	160,486
Commodities	54,030	46,850	46,850
Capital Outlay	559	10,061	10,061
Total	476,232	503,568	517,047
Municipal Court			
Salaries	108,334	108,800	114,300
Contractual	16,910	24,650	24,650
Commodities	2,739	4,000	4,000
Capital Outlay			
Total	127,983	137,450	142,950
Police			
Salaries	378,405	415,000	417,000
Contractual	76,165	109,570	113,310
Commodities	39,882	59,875	59,875
Capital Outlay	142,488	53,255	53,000
Total	636,940	637,700	643,185
Fire			
Salaries	21,155	23,200	23,200
Contractual	12,964	14,271	14,574
Commodities	7,099	8,700	8,700
Capital Outlay	5,448	3,750	3,750
Total	46,666	49,921	50,224
Transportation			
Salaries	452,886	472,500	407,160
Contractual	35,271	39,148	35,200
Commodities	45,837	44,072	44,072
Capital Outlay	37,631	24,900	24,900
Total	571,625	580,620	511,332
Recreation			
Salaries	65,560	67,000	70,000
Contractual	1,920	3,000	3,000
Commodities	7,720	8,575	8,575
Capital Outlay	1,522	2,425	2,425
Total	76,722	81,000	84,000
Grounds			
Salaries	182,566	190,000	194,500
Contractual	20,873	25,058	25,151
Commodities	50,728	85,550	85,550
Capital Outlay	27,269	31,150	31,150
Total	281,436	331,758	336,351
North Campus			
Salaries	0	0	
Contractual	18,900	15,500	6,000
Commodities	113,532	115,500	45,500
Capital Outlay	32	2,500	2,500
Total	132,464	133,500	54,000
Page 1 - Total	2,350,068	2,455,517	2,339,089

CITY OF BELOIT

2021

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Cemetery			
Salaries	47,835	55,290	55,500
Contractual	5,215	5,553	5,211
Commodities	8,178	12,300	12,300
Capital Outlay	1,571	3,500	3,500
Total	62,799	76,643	76,511
Swimming Pool			
Salaries	75,167	80,000	80,000
Contractual	17,240	25,866	26,183
Commodities	31,004	36,700	36,700
Capital Outlay	196	1,750	1,750
Total	123,606	144,316	144,633
Airport			
Salaries	0		
Contractual	35,155	36,065	36,369
Commodities	4,415	7,600	7,600
Capital Outlay		10,000	10,000
Total	39,571	53,665	53,969
Transfers			
Economic Development Fund	17,500	17,500	17,500
Transfer to Equipment Reserve Fund	30,600	48,000	203,500
Transfer to Pool Revenue Fund			
Capital Outlay			
Total	48,100	65,500	221,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	274,076	340,124	496,113
Page 1 -Total	2,350,068	2,455,517	2,339,089
Grand Total	2,624,144	2,795,641	2,835,202

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

CITY OF BELOIT

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Pool Debt Service			0
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		1.4%	0
Amount of 2020 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	44,813	41,142	20,279
Receipts:			
Ad Valorem Tax	188,341	193,306	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,623	1,500	1,500
Motor Vehicle Tax	27,509	27,550	27,755
Recreational Vehicle Tax	394	368	371
16/20M Vehicle Tax	634	708	724
Commercial Vehicle Tax	3,275	3,901	2,310
Watercraft Tax	212	212	223
Interest on Idle Funds			0
Neighborhood Revitalization Rebate	(13,973)	-11,808	-10,528
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	208,014	215,737	22,355
Resources Available:	252,827	256,879	42,634
Expenditures:			
Payment to Library	210,000	212,000	212,000
Property Insurance		4,500	4,500
Contractual	1,685	100	100
Minor Equipment		20,000	15,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	211,685	236,600	232,100
Unencumbered Cash Balance Dec 31	41,142	20,279	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	237,100	236,600	232,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	232,100
		Tax Required	189,466
Delinquent Comp Rate:		1.4%	2,690
Amount of 2020 Ad Valorem Tax			192,156

CPA Summary

CITY OF BELOIT

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefit Fund	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	123,081	96,789	31,399
Receipts:			
Ad Valorem Tax	343,877	351,348	XXXXXXXXXXXXXXXXXX
Delinquent Tax	0		
Motor Vehicle Tax	57,834	49,838	50,446
Recreational Vehicle Tax	833	666	675
16/20M Vehicle Tax	1,153	1,280	1,315
Commercial Vehicle Tax	7,068	7,057	4,199
Watercraft Tax	462	383	406
Reimbursed Expenses	46,540	47,000	47,000
Employee Insurance Contribution	97,961	111,500	114,900
Transfer from Electric Fund	430,000	430,000	500,000
Transfer from Water Fund	253,000	253,000	300,000
Transfer from Waste-Water	225,000	225,000	225,000
Transfer from Economic Development	23,183	25,000	24,235
Interest on Idle Funds		500	
Neighborhood Revitalization Rebate	-25,277	-21,462	-24,575
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,461,633	1,481,110	1,243,601
Resources Available:	1,584,714	1,577,899	1,275,000
Expenditures:			
Medical Insurance	906,081	925,000	1,064,768
FICA	224,623	245,000	245,000
KPERS	288,417	295,500	295,500
Unemployment Insurance	3,131	4,500	25,000
Workmens Comp	38,451	49,500	49,500
Professional Services			10,000
Membership Dues	27,222	27,000	27,500
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,487,925	1,546,500	1,717,268
Unencumbered Cash Balance Dec 31	96,789	31,399	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	1,546,500	1,546,500	1,717,268
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,717,268
Tax Required			442,268
Delinquent Comp Rate: 1.4%			6,280
Amount of 2020 Ad Valorem Tax			448,548

Adopted Budget	Prior Year	Current Year	Proposed Budget
Fire Equipment Fund	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	31,791	32,914	13,806
Receipts:			
Ad Valorem Tax	46,496	26,395	XXXXXXXXXXXXXXXXXX
Delinquent Tax	131	0	0
Motor Vehicle Tax	1,850	6,778	3,790
Recreational Vehicle Tax	24	91	51
16/20M Vehicle Tax	0	174	99
Commercial Vehicle Tax	113	960	315
Watercraft Tax	4	52	30
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,439	-1,612	-2,466
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	45,179	32,838	1,819
Resources Available:	76,970	65,752	15,625
Expenditures:			
Fire Truck Lease	44,056	44,056	44,056
Other Equipment		7,890	15,944
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	44,056	51,946	60,000
Unencumbered Cash Balance Dec 31	32,914	13,806	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	60,000	60,000	60,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			60,000
Tax Required			44,375
Delinquent Comp Rate: 1.4%			630
Amount of 2020 Ad Valorem Tax			45,005

CPA Summary

CITY OF BELOIT

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	70,437	55,875	12,192
Receipts:			
State of Kansas Gas Tax	101,843	95,640	83,860
County Transfers Gas	0	0	0
Reimbursed Expenses	4,906	1,600	1,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	106,749	97,240	85,460
Resources Available:	177,186	153,115	97,652
Expenditures:			
Contractual	13,109	7,000	7,000
Commodities	80,073	85,000	79,000
Capital Outlay	28,129	48,924	11,652
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	121,311	140,924	97,652
Unencumbered Cash Balance Dec 31	55,875	12,192	0
2019/2020/2021 Budget Authority Amount	134,944	140,924	97,652

Adopted Budget

Special Parks and Recreation	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	63,969	70,800	60,940
Receipts:			
Local Alcohol Tax Distribution	10,761	11,640	11,256
Reimbursed Expenses	8,448	3,500	3,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	19,209	15,140	14,756
Resources Available:	83,178	85,940	75,697
Expenditures:			
Contractual	8,045		
Commodities	4,333		
Capital Outlay		25,000	75,697
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,378	25,000	75,697
Unencumbered Cash Balance Dec 31	70,800	60,940	0
2019/2020/2021 Budget Authority Amount	92,955	73,415	75,697

CPA Summary

CITY OF BELOIT

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Economic Development	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	40,150	31,635	15,835
Receipts:			
Appropriation - Mitchell County	43,871	41,700	42,500
Reimbursed Expenses	0		
Transfer from General Fund	17,500	17,500	17,500
Transfer from Electric Fund	17,500	17,500	17,500
Transfer from Water Fund	17,500	17,500	17,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	96,371	94,200	95,000
Resources Available:	136,521	125,835	110,835
Expenditures:			
Personnel	70,624	72,900	74,500
Contractual	11,013	10,400	10,400
Commodities	67	1,700	1,700
Capital Outlay transfer to Employee Benefi	23,183	25,000	24,235
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	104,886	110,000	110,835
Unencumbered Cash Balance Dec 31	31,635	15,835	0
2019/2020/2021 Budget Authority Amount	105,705	122,844	110,835

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	0	0	0

CPA Summary

CITY OF BELOIT

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	55,779	28,811	21,131
Receipts:			
Water Sales	1,228,948	1,285,000	1,505,000
Connects and Disconnects	800	550	550
Penalties	12,997	12,500	12,500
Water Protection Fees	4,067	4,700	4,700
Reimbursed Fees	1,254	15,000	5,000
Franchise Fees	43,351	45,000	40,460
Impact Fees	800	2,000	2,000
Transfer Fee UB	765	800	800
Interest on Idle Funds	37,475	35,000	15,000
Miscellaneous	410		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,330,866	1,400,550	1,586,010
Resources Available:	1,386,645	1,429,361	1,607,141
Expenditures:			
Production Services			
Personal Services	222,842	213,500	228,000
Contractual Services	214,265	179,103	198,747
Commodities	303,108	275,100	330,100
Capital Outlay	6,054	32,500	7,500
Distribution Services			
Personal Services	179,412	182,900	186,700
Contractual Services	28,649	27,740	31,260
Commodities	34,385	32,700	32,700
Capital Outlay	18,821	13,000	13,000
Non-Production Services			
Transfer to General Fund	44,612	46,000	46,000
Transfer to Employee Benefit Fund	253,000	253,000	300,000
Transfer to Economic Development Fund	17,500	17,500	17,500
Transfer to Water Equipment Reserve Fun	0	100,000	180,446
KDHE - AMR Principle	31,755	32,531	33,327
KDHE - AMR Interest	3,432	2,656	1,861
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,357,834	1,408,230	1,607,141
Unencumbered Cash Balance Dec 31	28,811	21,131	0
2019/2020/2021 Budget Authority Amount	1,411,373	1,435,633	1,607,141

CPA Summary

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CITY OF BELOIT

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	787,110	860,345	638,758
Receipts:			
Sales	5,011,935	5,873,000	5,200,000
Penalties	37,317	41,500	41,500
Connects and Disconnects	925	2,100	2,100
Reimbursed Expenses	49,042	130,000	130,000
Franchise Fees	396,971	411,110	411,110
Impact Fees	1,250	3,100	3,100
Transfer Fee UB	975	1,200	1,200
Sales Tax		0	
Interest on Idle Funds	26,387	24,000	24,000
Miscellaneous	2,015	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,526,817	6,486,510	5,813,510
Resources Available:	6,313,927	7,346,855	6,452,268
Expenditures:			
Production Services			
Personal Services	333,332	347,900	316,500
Contractual Services	331,920	489,898	490,234
Commodities	2,409,141	3,417,000	3,217,000
Capital Outlay	3,134	24,500	24,500
Distribution Services			
Personal Services	364,918	395,610	396,000
Contractual Services	73,892	158,269	156,094
Commodities	83,316	180,500	180,500
Capital Outlay	17,939	92,500	192,500
Non-Production Services			
Transfer to General Fund (Franchise Fee)	401,118	425,000	425,000
Transfer to Employee Benefit Fund	430,000	430,000	500,000
Transfer to Economic Development Fund	17,500	17,500	17,500
Transfer to Electric Equipment Reserve Fu	639,964	382,862	201,355
Revenue Bond Cooling Tower - Principle	195,000	200,000	200,000
Revenue Bond Cooling Tower - Interest	86,850	81,000	75,000
Revenue Bond Elec Dist- Principle	0	0	
Line Truck Lease Principle	57,041	62,953	59,255
Line Truck Lease Interest	8,518	2,606	830
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,453,582	6,708,098	6,452,268
Unencumbered Cash Balance Dec 31	860,345	638,758	0
2019/2020/2021 Budget Authority Amount	7,015,409	6,808,098	6,452,268

CPA Summary

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CITY OF BELOIT

NON-BUDGETED FUNDS (A)

2021

(Only the actual budget year for 2019 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Police Capital Improvement		Fire Capital Improvement		Waste-Water Equip Reser		Water Equip Reserve		Capital Improvement	
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
601	38,499	331,608	222,222	608,852	455,600	144,755	259,850	852,780	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Reimbursed Expense	4,556	Transfer from Waste-w	38,203	Local Sales Tax	608,852	Reimbursements	455,600	Special Assessments	144,755
Total Receipts	4,556	Total Receipts	38,203	Total Receipts	1,209,208	Total Receipts	1,251,967	Total Receipts	1,251,967
Resources Available:	5,157	Resources Available:	369,811	Resources Available:	1,469,058	Resources Available:	2,104,747	Resources Available:	2,104,747
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	956,678	Total Expenditures	956,678	Total Expenditures	956,678
Cash Balance Dec 31	5,157	Cash Balance Dec 31	369,811	Cash Balance Dec 31	512,380	Cash Balance Dec 31	1,148,069	Cash Balance Dec 31	1,148,069

**Note: These two block figures should agree.

CPA Summary

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	889,335	32.776	51,592
Debt Service	0		0
Library	181,479	6.688	10,528
Employee Benefit Fund	423,624	15.612	24,575
Fire Equipment Fund	42,504	1.566	2,466
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	1,536,942	56.643	89,161

2020 July 1 Valuation: 27,133,697

Valuation Factor: 27,133.697

Neighborhood Revitalization Subj to Rebate: 1,574,077

Neighborhood Revitalization factor: 1,574.077

**This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

\$0.01 State of Kansas

2021 Property Tax Dollar

\$0.01 Post Rock Ext.



\$0.00

\$0.10

\$0.20

\$0.30

\$0.40

\$0.50

\$0.60

\$0.70

\$0.80

\$0.90

\$1.00

	For 2021 Budget	For 2020 Budget	For 2019 Budget	For 2018 Budget	For 2017 Budget	For 2016 Budget	For 2015 Budget	For 2014 Budget	For 2013 Budget	For 2012 Budget
Valuation	\$ 27,133,697	\$ 27,645,198	\$ 27,563,363	\$ 26,783,387	\$ 26,179,655	\$ 24,357,930	\$ 23,071,766	\$ 23,211,235	\$ 22,433,961.00	\$ 20,779,740.00
Year on Year	-1.85%	0.30%	2.91%	2.31%	7.48%	5.57%	-0.60%	3.46%	7.96%	
5 Year Rolling Average	2.23%	3.71%	3.53%	3.64%	4.78%					
City of Beloit Tax Levy Breakdown										
City General Fund	34.704	38.205	36.617	36.894	37.682	36.022	41.233	27.373	27.851	25.598
City Library	7.082	6.992	6.957	6.714	6.79	6.205	6.785	6.329	6.444	6.994
City Employee Benefit	16.531	12.709	12.585	14.66	12.337	11.816	5.906	13.708	13.69	15.452
City Fire Equip	1.659	0.955	1.712	0.13	1.601	1.027	1.08			
Total	59.976	58.861	57.871	58.398	58.41	55.07	55.004	47.41	47.985	48.044
Total Tax Levy Makeup within City of Beloit										
State Levy	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
County	94.999	95.002	95.306	97.408	98.125	92.851	97.389	96.457	89.616	86.154
City	59.976	58.861	57.871	58.398	58.41	55.07	55.004	47.41	47.985	48.044
USD273	45.43	45.322	44.117	47.301	44.466	47.843	45.26	49.255	48.745	48.97
Post Rock Extension	1.474	1.481	1.606	1.63	1.97	2.119	2.46	2.495	2.223	2.254
	203.379	202.166	200.4	206.237	204.471	199.383	201.613	197.117	190.069	186.922
Residential Property Tax Calculator in the City of Beloit										
\$	150,000.00	\$ 3,508.29	\$ 3,487.36	\$ 3,456.90	\$ 3,527.12	\$ 3,439.36	\$ 3,477.82	\$ 3,400.27	\$ 3,278.69	\$ 3,224.40
Period Increase	0.60%	0.88%	-2.83%	0.86%	2.55%	-1.11%	2.28%	3.71%	1.68%	
Average Annual Increase	8.80%			1.66%	1.82%	1.64%	2.56%	2.70%	1.68%	
5 Year Rolling Average	0.41%	0.07%	0.35%	1.66%	1.82%	1.64%	2.56%	2.70%	1.68%	
Dollar Calculator										
State Levy	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01
County	\$ 0.47	\$ 0.47	\$ 0.48	\$ 0.47	\$ 0.48	\$ 0.47	\$ 0.48	\$ 0.49	\$ 0.47	\$ 0.46
City	\$ 0.29	\$ 0.29	\$ 0.29	\$ 0.28	\$ 0.29	\$ 0.28	\$ 0.27	\$ 0.24	\$ 0.25	\$ 0.26
USD273	\$ 0.22	\$ 0.22	\$ 0.22	\$ 0.23	\$ 0.22	\$ 0.24	\$ 0.22	\$ 0.25	\$ 0.26	\$ 0.26
Post Rock Extension	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01
Total Tax Dollars from City of Beloit Residents										
State Levy	\$ 40,700.55	\$ 41,467.80	\$ 41,345.04	\$ 40,175.08	\$ 39,269.48	\$ 36,536.90	\$ 34,607.65	\$ 34,816.85	\$ 33,650.94	\$ 31,169.61
County	\$ 2,577,674.08	\$ 2,626,349.10	\$ 2,626,953.87	\$ 2,608,916.16	\$ 2,568,878.65	\$ 2,261,658.16	\$ 2,246,936.22	\$ 2,238,886.09	\$ 2,010,441.85	\$ 1,790,257.72
City	\$ 1,627,370.61	\$ 1,627,224.00	\$ 1,595,119.38	\$ 1,564,096.23	\$ 1,529,153.65	\$ 1,341,391.21	\$ 1,269,039.42	\$ 1,100,444.65	\$ 1,076,493.62	\$ 998,341.83
USD273	\$ 1,232,683.85	\$ 1,252,935.66	\$ 1,216,012.89	\$ 1,266,880.99	\$ 1,164,104.54	\$ 1,165,356.44	\$ 1,044,228.13	\$ 1,143,269.38	\$ 1,093,543.43	\$ 1,017,583.87
Post Rock Extension	\$ 39,995.07	\$ 40,942.54	\$ 44,266.76	\$ 43,656.92	\$ 51,573.92	\$ 51,614.45	\$ 56,756.54	\$ 57,912.03	\$ 49,870.70	\$ 46,837.53
Percentage Change	\$ 5,518,424.16	\$ 5,588,919.10	\$ 5,523,697.95	\$ 5,523,725.38	\$ 5,352,980.24	\$ 4,856,557.16	\$ 4,651,567.96	\$ 4,575,329.01	\$ 4,264,000.53	\$ 3,884,190.56
5 Year Rolling Average	-1.26%	1.18%	0.00%	3.19%	10.22%	4.41%	1.67%	7.30%	9.78%	9.78%
Percentage Change	2.67%	3.80%	3.90%	5.36%	6.67%	5.79%	6.25%	8.54%	7.96%	7.96%
State Levy	-1.85%	0.30%	2.91%	2.31%	7.48%	5.57%	-0.60%	3.46%	7.96%	7.96%
County	-1.85%	-0.02%	0.69%	1.56%	13.58%	0.66%	0.36%	11.36%	12.30%	12.30%
City	0.01%	2.01%	1.98%	2.29%	14.00%	5.70%	15.32%	2.22%	7.83%	7.83%
USD273	-1.62%	3.04%	-4.02%	8.83%	-0.11%	11.60%	-8.66%	4.55%	7.46%	7.46%
Post Rock Extension	-2.31%	-7.51%	1.40%	-15.35%	-0.08%	-9.06%	-2.00%	16.12%	6.48%	6.48%
5 Year Rolling Average										
State Levy	2.23%	3.71%	3.53%	3.64%	4.78%	4.10%	3.61%	5.71%	5.71%	5.71%
County	2.79%	3.29%	3.37%	5.50%	7.65%	6.17%	8.01%	11.83%	11.83%	11.83%
City	4.06%	5.20%	7.86%	7.91%	9.01%	7.77%	8.46%	5.03%	5.03%	5.03%
USD273	1.23%	3.87%	1.53%	3.24%	2.97%	3.74%	1.12%	6.01%	6.01%	6.01%
Post Rock Extension	-4.77%	-6.12%	-5.02%	-2.07%	2.29%	2.89%	6.87%	11.30%	11.30%	11.30%

City of Beloit

Budget Year	Valuation	Percentage Increase					Fire Equip	Total Mill	\$ Levied	Percentage Increase
		General	Library	Employee Benefit	Fire Equip	Total Mill				
2021	\$ 27,133,697.00	34.704	7.082	16.531	1.659	59.976	\$ 1,627,370.61	0.01%		
2020	\$ 27,645,198.00	38.205	6.992	12.709	0.955	58.861	\$ 1,627,224.00	2.01%		
2019	\$ 27,563,363.00	36.617	6.957	12.585	1.712	57.871	\$ 1,595,088.00	1.99%		
2018	\$ 26,783,387.00	36.894	6.714	14.66	0.13	58.398	\$ 1,564,035.00	2.28%		
2017	\$ 26,179,655.00	37.682	6.79	12.337	1.601	58.41	\$ 1,529,153.65	14.00%		
2016	\$ 24,357,930.00	36.022	6.205	11.816	1.027	55.07	\$ 1,341,391.21	5.70%		
2015	\$ 23,071,766.00	41.233	6.785	5.906	1.08	55.004	\$ 1,269,039.42	15.32%		
2014	\$ 23,211,235.00	27.373	6.329	13.708	0	47.41	\$ 1,100,444.65	2.22%		
2013	\$ 22,433,961.00	27.851	6.444	13.69	0	47.985	\$ 1,076,493.62	7.83%		
2012	\$ 20,779,740.00	25.598	6.994	15.452	0	48.044	\$ 998,341.83	5.71%		
	Period Average					Period Average		5.71%		
						3 Year Rolling		1.34%		

Mitchell County

Budget Year	Valuation	Percentage Increase	General	Road/Bridge	Sp Bridge	Fair Building	Soil Cons	Nox Weed	Ambulance	Elderly	Hospital	Health Dept	Mental H	Mental R	Election	Museum	Sp Reappraisal	Total Mill	\$ Levied		
2021	\$ 92,653,621.00	1.16%	33,232	26,672	5,333	0,322	0,303	0,508	12,76	1,499	1,998	6,522	0,549	0,566	0,366	0,674	3,695	94,999	\$ 8,802,001.34	1.15%	
2020	\$ 91,593,863.00	4.39%	39,189	25,569	1,998	0,327	0,292	1,469	11,745	1,499	1,998	5,184	0,557	0,574	0,441	0,681	3,478	95,001	\$ 8,701,508.58	4.05%	
2019	\$ 87,742,901.00	5.27%	40,742	25,731	1,998	0,275	0,276	1,47	11,324	1,499	1,998	4,69	0,557	0,569	0,413	0,636	3,128	95,306	\$ 8,362,433.00	2.96%	
2018	\$ 83,349,517.00	5.47%	36,655	27,323	0,939	0,29	0,292	2,936	13,843	1,499	1,998	5,613	0,534	0,588	0,472	0,645	3,823	97,45	\$ 8,122,301.00	4.75%	
2017	\$ 79,023,638.00	7.13%	37,989	28,523	1,922	0,309	0,298	2,584	12,974	1,497	1,996	3,988	0,565	0,621	0,384	0,697	3,778	98,125	\$ 7,754,194.48	13.22%	
2016	\$ 73,761,834.00	8.42%	36,677	26,304	1,64	0,324	0,316	1,334	14,677	1,499	1,999	2,554	0,594	0,658	0,451	0,691	3,133	92,851	\$ 6,848,860.05	3.37%	
2015	\$ 68,034,190.00	0.25%	41,452	24,827	2,191	0,329	0,286	1,57	11,82	1,498	1,999	5,352	0,647	0,68	0,564	0,758	3,415	97,388	\$ 6,625,713.70	1.22%	
2014	\$ 67,863,871.00	7.66%	41,74	26,033	0,998	0,336	0,293	1,572	10,031	1,499	1,999	5,365	0,655	0,685	0,406	0,781	4,064	96,457	\$ 6,545,945.41	15.88%	
2013	\$ 63,035,572.00	8.14%	37,585	23,336	1,036	0,335	0,294	1,282	10,172	1,47	1,96	5,634	0,665	0,735	0,092	0,692	4,328	89,616	\$ 5,648,995.82	12.49%	
2012	\$ 58,289,622.00		27,917	25,882	1,655	0,358	0,345	2,476	10,371	1,195	2,001	6,211	0,755	0,826	0,419	0,809	4,934	86,154	\$ 5,021,884.09		
	Period Average	5.84%																	Period Average	6.56%	
																				3 Year Rolling	2.72%

REQUEST FOR COUNCIL ACTION

DATE: 8/19/2020

TITLE: SPARK Memorandum of Understanding

ORIGINATING DEPARTMENT:

Administration

TYPE OF ACTION:

ORDINANCE

RESOLUTION

FORMAL ACTION

OTHER

RECOMMENDATION:

I recommend the council approved the SPARK Memorandum of Understanding.

BACKGROUND:

The City of Beloit will receive approximately \$30,000 in SPARK reimbursement for cost associated with COVID-19, this primarily revolves around PPE, technology, and some office layout changes. This MOU acknowledges the use of the funds and that if expenses are deemed to be non eligible, then we will repay that portion of funds.

FINANCIAL IMPACT:

OPTIONS:

DISCUSSION:

Respectfully submitted,
Jason Rabe
City Manager

City of Beloit Coronavirus Relief Fund
Memorandum of Understanding

WHEREAS, securing the health, safety, and economic well-being of our residents are the City of Beloit 's top priority;

WHEREAS, City of Beloit is facing both a public health and economic crisis – the pandemic and public health emergency of COVID-19 – which has resulted in illness, quarantines, school closures, and temporary closure of businesses resulting in lost wages and financial hardship to Kansas citizens;

WHEREAS, the World Health Organization declared a pandemic on March 11, 2020;

WHEREAS, on March 13, 2020, the President of the United States pursuant to Sections 201 and 301 of the National Emergencies Act, 50 U.S.C. § 1601, et seq. and consistent with Section 1135 of the Social Security Act, as amended (42 U.S.C. § 1320b-5), declared a national emergency that the COVID-19 outbreak in the United States constitutes a national emergency beginning March 1, 2020;

WHEREAS, as of this date, in Mitchell County there have been Twenty-eight (28) reported positive cases of COVID-19, including One (1) death with a likely second wave of COVID-19 cases expected in the Fall;

WHEREAS, the City of Beloit must remain flexible to account for the evolving nature and scope of the unprecedented public health emergency posed by COVID-19, while also simultaneously beginning the process of safely, strategically, and incrementally reopening business and facilitating economic recovery and revitalization;

WHEREAS, for the aforementioned and other reasons, and in recognition and furtherance of my responsibility to provide for and ensure the health, safety, security, and welfare of the people of the City of Beloit, City of Beloit has determined that the evolving public health and economic threats posed by COVID-19 require a proactive approach to provide immediate financial relief and long-term economic investment in the City of Beloit;

WHEREAS, in these challenging times, this City of Beloit will do whatever it can to avoid immediate dangers to the health, safety, and welfare of our constituents and prepare for future waves of COVID-19;

WHEREAS, on June 16, 2020 the State Finance Council approved the Strengthening People and Revitalizing Kansas (SPARK) Taskforce's proposal to distribute money to Mitchell County help address the health and economic challenges inflicted by COVID-19 based on Mitchell County's population and impact from COVID-19 with funds provided for reimbursement of COVID-19 related costs and as direct aid unless otherwise approved by the SPARK Taskforce.

WHEREAS, to ensure that all educational and municipal entities within counties receive

Coronavirus Relief Funds to meet their respective health and economic challenges, the SPARK Taskforce Executive Committee passed a motion on June 2, 2020, to direct counties to allocate and share Coronavirus Relief Funds with public educational and municipal entities within their counties.

WHEREAS, Mitchell County adopted a Resolution to accept and distribute funds to entities within Mitchell County.

Be it resolved that, pursuant to the authority vested in the Council of City of Beloit, including the authority granted to this body by constitutional home rule in order to begin the process of safely, strategically, and proactively providing the resources the school district needs to both mitigating the spread of COVID-19 and invest in long-term economic recovery, Council accepts any funds appropriated to City of Beloit by the State of Kansas through the State's Coronavirus Relief Fund and distributed by Mitchell County pursuant to the following terms designed to ensure the lawful use of funds and transparency, equity, and accountability:

1. Section 5001 of the Coronavirus Aid, Relief, and Economic Security ("CARES") Act, as codified in 42 U.S.C. § 801, provides the eligible purposes for which Coronavirus Relief Fund ("CRF") payments may be used. Under 42 U.S.C. § 801(d) funds may be used for:
 - a. necessary expenditures incurred due to the public health emergency with respect to Coronavirus Disease 2019 (COVID-19);
 - b. not accounted for in the budget most recently approved for the county as of March 27, 2020; and
 - c. incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.
2. The following are examples of public health expenditures allowed pursuant to paragraph 1.a. above and 42 U.S.C. § 801(d):
 - COVID-19 related expenses of public hospitals or clinics
 - COVID-19 testing and quarantine costs
 - Payroll of employees substantially dedicated to COVID-19 mitigation or response
 - Expenses for establishing and operating public telemedicine capabilities
 - Technological improvements to facilitate distance learning
 - Improving telework capabilities
 - Grants to small businesses to reimburse the costs of business interruption caused by required closures

- Government payroll support program
 - Unemployment insurance costs related to COVID-19
3. The following are examples of public health expenditures NOT allowed pursuant to paragraph 1.a. above and 42 U.S.C. § 801(d):
- Damages covered by insurance
 - Payroll or benefits for employees not substantially dedicated to mitigating or responding to COVID-19
 - Expenses that will be reimbursed under any federal program
 - Reimbursement to donors for donating items or services
 - Workforce bonuses other than hazard pay or overtime
 - Severance pay
 - Legal settlements
4. Additionally, as outlined in guidance issued by the Congressional Research Service on April 14, 2020, “Coronavirus Relief Fund payments may not be used to directly account for revenue shortfalls related to the COVID-19 outbreak. Such funds, however, may indirectly assist with revenue shortfalls in cases where expenses paid for by the Coronavirus Relief Fund would otherwise widen the gap between government outlays and receipts.”
5. To ensure effective and timely oversight of local spending, City of Beloit will comply with reporting requirements established by Mitchell County.
6. To ensure transparency and accountability in the deliberation, expenditure, and oversight processes associated with CRF funds, City of Beloit, will comply with all requirements of the Kansas Open Meetings Act.
7. The COVID-19 pandemic has disproportionately impacted racial minorities within the State of Kansas, illustrating long-standing health disparities for African-American, Latino, and other racial minority populations in the United States. Accordingly, City of Beloit will consider and incorporate efforts to address such disproportionate impacts on racial minorities in its direct aid plan.
8. As provided in 42 U.S.C. § 801(f), the Inspector General of the Department of the Treasury determines whether CRF payments have been used for eligible purposes. Fund payments that are deemed to have been used for ineligible purposes are treated as a debt owed by the implementing government to Treasury. This resolution signifies that, upon approval, City of Beloit agrees to cooperate with any audits or inquiries by the Department of the Treasury

concerning CRF funds and agrees to pay any debt incurred to the Department of the Treasury due to ineligible expenditures of appropriated CRF funds.

9. City of Beloit understands that the United States Department of the Treasury or the Governor's Office of Recovery may issue guidance regarding the transfer, expenditure, reimbursement, or other use of CRF funds.
10. City of Beloit understands and agrees that any unspent funds must be returned to the State for recoupment. City of Beloit understands that Mitchell County must return all unspent funds no later than December 30, 2020, and will make any unspent funds available for return prior to December 30, 2020. All reconciliation documents submitted to the SPARK Taskforce will be made publicly available by the Governor's Office of Recovery, including supporting documentation submitted by City of Beloit to Mitchell County.

This document shall be filed with the County Clerk. It shall become effective as of August 10, 2020.

MITCHELL COUNTY BOARD OF COMMISSIONERS


James R. Marshall, Board of Commissioners

ATTEST:


Chris Treaster, County Clerk



CITY OF BELOIT

Mayor of City of Beloit

City of Beloit, Clerk

COUNCIL MEMO

DATE: 8/19/2020

SUBJECT: City Manager Review

ORIGINATING DEPARTMENT: Administration

DISCUSSION:

The City Manager will provide and go over the City Manager review form and process. I will also provide a year in review sheet as in years past. Due to budget constraints and the current economic climate, the pay rate and structure will remain the same for the City Manager for 2020/2021. The target date for the review to be finalized will be by our September 2nd, 2020 meeting. The anniversary date for the hire of the City Manager was September 6th.

Respectfully submitted,
Jason Rabe
City Manager