
AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

OLD BUSINESS

- [1.](#) Approval of Minutes

AUDIENCE PARTICIPATION

PRESENTATIONS

- [2.](#) Library Update

NEW BUSINESS

- [3.](#) Approval of Audit Ending December 31, 2023
- [4.](#) Re-appointment of Planning Commission members
- [5.](#) Change Order for Curb Replacement on Centre Drive
- [6.](#) Executive Session - Economic Development

REPORTS - City Attorney, City Administrator, Department Heads, Councilmembers

- [7.](#) Fleet Report
- [8.](#) City Administrator Report

PROCLAMATIONS

- [9.](#) Municipal Clerk Week

OTHER ITEMS OF INTEREST

ADJOURNMENT

Regular meetings are held on the first and third Thursday of each month. For information on how to view prior meetings, please visit our website at <https://www.lansingks.org>. Any person wishing to address the City Council, simply proceed to the microphone in front of the dais after the agenda item has been introduced and wait to be recognized by the Mayor. When called upon, please begin by stating your name and address. A time designated "Audience Participation" is listed on the agenda for any matter that does not appear on this agenda. The Mayor will call for audience participation. Please be aware that the City Council and staff may not have had advance notice of your topic and that the City Council may not be able to provide a decision at the meeting. If you require any special assistance, please notify the City Clerk prior to the meeting.

AGENDA ITEM

TO: Tim Vandall, City Administrator
FROM: Tish Sims, City Clerk
DATE: April 12, 2024
SUBJECT: Approval of Minutes

The Regular Meeting Minutes of April 4, 2024 are enclosed for your review.

Action: Staff recommends a motion to approve the Regular Meeting Minutes of April 4, 2024, as presented.

AGENDA ITEM # 1

CITY OF LANSING

CITY COUNCIL MEETING

REGULAR MEETING MINUTES
April 4, 2024

Call To Order:

The regular meeting of the Lansing City Council was called to order by Mayor McNeill at 7:00 p.m.

Roll Call:

Mayor McNeill called the roll and indicated which Councilmembers were in attendance.

Councilmembers Present:

Ward 1: Gene Kirby

Ward 2: Don Studnicka and Marcus Majure

Ward 3: Kerry Brungardt and Jesse Garvey

Ward 4: Dan Clemons and Pete Robinson

Councilmembers Absent: Kevin Gardner

OLD BUSINESS:

The Regular Meeting minutes of March 21, 2024, were provided for review.

Councilmember Brungardt made a motion to approve the Regular Meeting Minutes of March 21, 2024, as presented. Councilmember Studnicka seconded the motion. No discussion took place.

Roll Call Vote: Aye: Councilmembers Robinson, Clemons, Brungardt, Studnicka, Kirby, Majure, and Garvey; Nay: none; Abstain: none; Absent: Councilmember Gardner; The motion was approved.

Audience Participation:

Presentations:

Sexual Violence Awareness Month Proclamation was presented to Katie Irvin, Executive Director, Alliance Against Family Violence, by Mayor McNeill and Councilmember Robinson.

COUNCIL CONSIDERATION OF AGENDA ITEMS:

Citizen's Academy Graduation

This year marks the 14th annual Lansing Citizen's Academy. The Citizens' Academy provides an interactive experience for participants to learn about the functions and responsibilities of each City department. Participants meet with the Mayor and City staff members and learn about ways to volunteer on City boards and commissions.

This year's graduates are:

Andrew Crawford
Darcell Crawford
Andrew See
Chase Spears
Gabrielle Fletcher
Jonathan Howell
Ryan Norman
Sandra Lang
Will Coyne

Mayor McNeill presented the graduates with their plaques and congratulated and thanked each one for their dedication and hard work.

MARC Funding Application for 4H Road

Mid America Regional Council (MARC) has issued their call for projects for the upcoming round of federal suballocated funding. The City is looking at submitting the entire road corridor, including the roundabout and 10' multi use trail as a "complete street" to MARC for suballocated STP funding. The construction cost for this project was estimated at \$5.6M in 2019. The LRTP has a projected cost of \$8.74M. Using a 30% local match, construction expenditures will be approx. \$2.6M. Additionally engineering design and property acquisition is the burden of the applying jurisdiction, and with a recommended budget of \$800k. Local costs would begin in 2025, with the construction costs anticipated in 2027.

Councilmember Clemons made a motion to direct staff to submit LRTP Project #1034 for funding considerations to include the roundabout at DeSoto and a 10' multi use trail for MARC suballocated federal funding. Councilmember Majure seconded the motion. No discussion took place.

Roll Call Vote: Aye: Councilmembers Robinson, Clemons, Brungardt, Studnicka, Kirby, Majure, and Garvey; Nay: none; Abstain: none; Absent: Councilmember Gardner; The motion was approved.

2024 Pavement Preservation Program (Mill & Overlay) Bids

The bids for the 2024 Mill & Overlay project were solicited, opened, and read aloud at 1:30 pm on Thursday, March 27, 2024. The Capital Improvement Fund has \$800,000 allocated for this project. PW recommends accepting the Base Bid from J.M. Fahey Construction of \$733,907.80 with the Alternate #4 at \$10,000.

Councilmember Garvey made a motion to accept the bids and unit prices as presented and award the 2024 Mill & Overlay project base bid, and Alternate #4 (Mary Street Crosswalk) bid, to J.M. Fahey Construction. Total project cost with 5% contingency not to exceed \$781,104. Councilmember Studnicka seconded the motion. The council discussed with Public Works Director Mike Spickelmier whether the city had previous experience with J.M. Fahey Construction, the fact that the company does not subcontract, and previous work provided by Little Joe's.

Roll Call Vote: Aye: Councilmembers Robinson, Clemons, Brungardt, Studnicka, Kirby, Majure, and Garvey; Nay: none; Abstain: none; Absent: Councilmember Gardner; The motion was approved.

2024 Archdiocese Addition Lot 2 Purchase

Saint Francis De Sales has offered to sell Lot 2 of Archdiocese Addition, a 37.37-acre lot, to the City. This lot is located at the corner of De Soto and Mary Street and offers an opportunity for the City to be the controlling interest of the development of the north side of Mary Street from De Soto to Bittersweet. The agreement between the City and the Roman Catholic Archdiocese of Kansas City In Kansas is for \$67,000.

Councilmember Robinson made a motion to approve the purchase of Lot 2 of Archdiocese Addition for a total of \$67,000 from the Roman Catholic Archdiocese of Kansas City in Kansas and authorize the Mayor to sign. Councilmember Majure seconded the motion. No discussion took place.

Roll Call Vote: Aye: Councilmembers Robinson, Clemons, Brungardt, Kirby, Majure, and Garvey; Nay: none; Abstain: Councilmember Studnicka; Absent: Councilmember Gardner; The motion was approved.

Leavenworth County Humane Society

At the March 28th work session, there was discussion about updating the contract with the Leavenworth County Humane Society. While there was agreement that further negotiations to the contract need to take place, there was consensus that the City could begin waiving the sewer fee to reduce some of their fixed costs. LCHS paid a total of \$1,701 in sewer fees in 2023.

Councilmember Kirby made a motion to waive sewer fees for Leavenworth County Humane Society. Councilmember Majure seconded the motion. No discussion took place.

Roll Call Vote: Aye: Councilmembers Robinson, Clemons, Brungardt, Studnicka, Kirby, Majure, and Garvey; Nay: none; Abstain: none; Absent: none; The motion was approved.

REPORTS:

Department Heads: Nothing to report.

City Attorney: Nothing to report.

City Administrator: Bids for the CIP were less than anticipated. One of the options discussed was replacing the curb along Center Drive. The City is still under contract with Linaweaver from the renovation when they replaced the lights and removed the islands. We'd like to see if we can talk with them about getting a unit cost on replacing some of the concrete along Center Drive. That is one of the things we would use the saving from the CIP for. Once Linaweaver provides a number, we will discuss it with the council. The areas where a driveway or curb cut might be necessary have been considered. It was exciting to see the layout of the pool coming along last week. Tuesday, April 9 at 4PM will be a groundbreaking ceremony. Just to clarify, none of the pool is in the floodplain. There will be a parking lot. The whole area is around 30+ acres. The pool site is around 7 acres. There will be a lot of space left for wildlife and green space. Councilmember Majure and Clemons joined us with representatives from the townships last night. Overall, it was a very positive meeting. Everyone is continuing to work towards finalizing a contract. One of the ideas proposed is ensuring the contract is 10 years. The thought process is that it will be beneficial for the staff and the residents knowing there will be consistency. Everyone also discussed that once the appraisals are done on the assets, the city may acquire the townships assets. So, all the equipment would be the property of the city. The one exception would be the High Prairie Station. Ownership would remain the same for that station, but the city would continue to use that for the rural areas. Anticipated completion of the asset appraisal should be next week. The next meeting with the parties is April 29.

Councilmember Clemons recommended reinforcing our intent to retain the existing employees after the transition.

Councilmember Majure expressed his extreme gratitude for City Administrator Vandall's professionalism and dedication during this process.

Governing Body:

Councilmember Robinson: Solar eclipse is on Monday. Just asking that all the citizens be careful out there. Be cognizant of your surroundings. Be careful with your eyes.

Councilmember Clemons: Appreciate all the participants in the Citizen's Academy. Spread the word because you will be called on. The city has a number of volunteer positions that are vacant from time to time.

Councilmember Brungardt: Nothing to discuss.

Councilmember Studnicka: Congratulations to our academy graduates.

Councilmember Kirby: Thank you to the participants in the class.

Councilmember Majure: Thank you to the Lansing City Academy. Thank you to the volunteers that continue to take this class. If they are free, we would love to have some volunteers for our boards.

Councilmember Garvey: Congratulations to all the graduates. Groundbreaking on the pool is Tuesday, April 9 at 4PM.

Proclamation: National Library Week Proclamation

ADJOURNMENT:

Councilmember Garvey made a motion to adjourn. Councilmember Robinson seconded the motion. No discussion took place.

Roll Call Vote: Aye: Councilmembers Robinson, Clemons, Brungardt, Studnicka, Kirby, Majure, and Garvey; Nay: none; Abstain: none; Absent: Councilmember Gardner; The motion was approved.

The meeting was adjourned at 7:26 PM.

ATTEST:

City Clerk Tish Sims, CMC

AGENDA ITEM

TO: Tim Vandall, City Administrator
FROM: Terri Wojtalewicz, Library Director
DATE: April 15, 2024
SUBJECT: Library Update

Library Director, Terri Wojtalewicz, will present an update on Lansing Community Library.

Policy Consideration:

Financial Consideration:

Action:

AGENDA ITEM # 2

Lansing Community Library

Est. 1998

For 26 Years...

We have been doing all we can to ensure our friends and neighbors have the best a library can offer.

LANSING COMMUNITY LIBRARY IS ESSENTIAL



The Lansing Library offers high-quality learning opportunities for all ages and learning styles. Early literacy programs like the Dolly Parton Imagination Library, weekly storytimes, and the 1,000 Books program get children ready to learn in school. Summer reading programs keep children and teens learning when school is not in session.

EDUCATION

Libraries are highly respected and are a trusted resource for information. The community can learn more about the arts, cooking, healthy lifestyles, the humanities, and culture by using technology, programs, and books to enhance their lives. People can attend a program (in-person or virtual) and find resources including books, DVDs, and digital items. The entire family can find what they need at the library.

The Lansing Library is an integral part of our community by hosting and participating in community events. Public libraries are uniquely American. We are your friends and neighbors. It's a place for your club to meet, where your kids can study, and you can access the information you need.



ENGAGEMENT

EMPLOYMENT & ENTREPRENEURSHIP

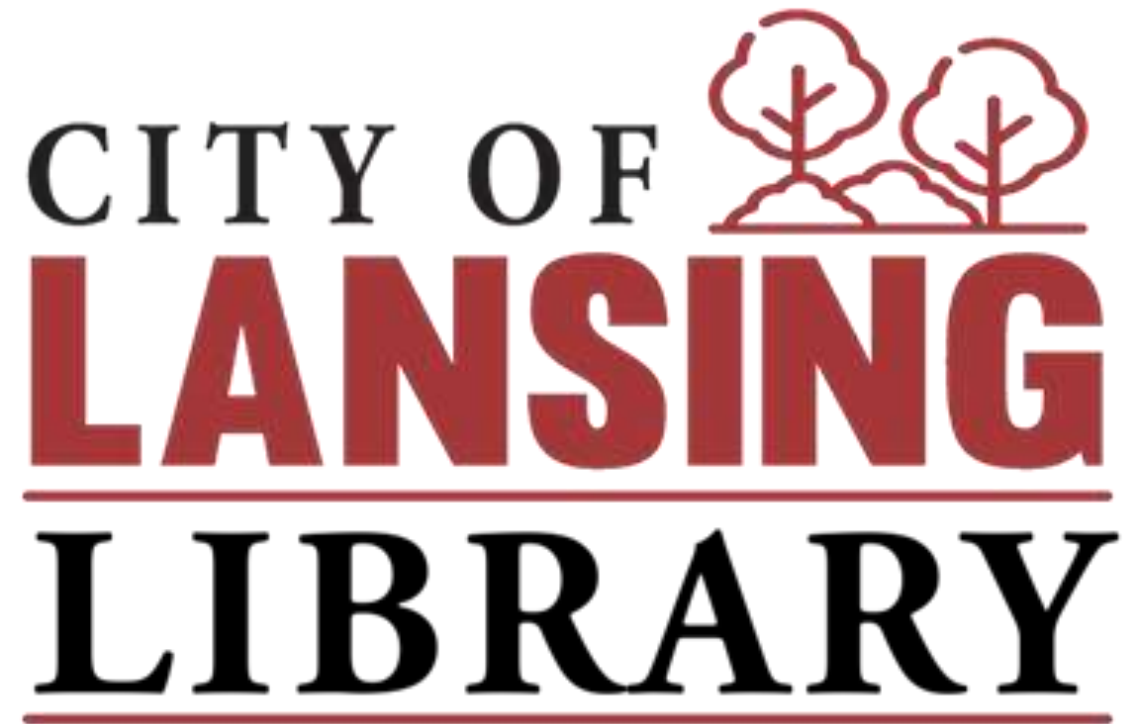


Library staff assist people every day with workforce development questions, creating resumes, online job searches, and filling out job applications. You have access to online classes from LinkedIn Learning and Niche Academy.

Many community members use the Lansing Library like a business center. We have computer access, copiers, notary services, a meeting space, and free Wi-Fi. The library is a great place to learn how to start your dream company or home business.

**CITY OF
LANSING
LIBRARY**

While we love books, the Lansing Community Library is so much more. Come visit and see how we can engage with you and your family.



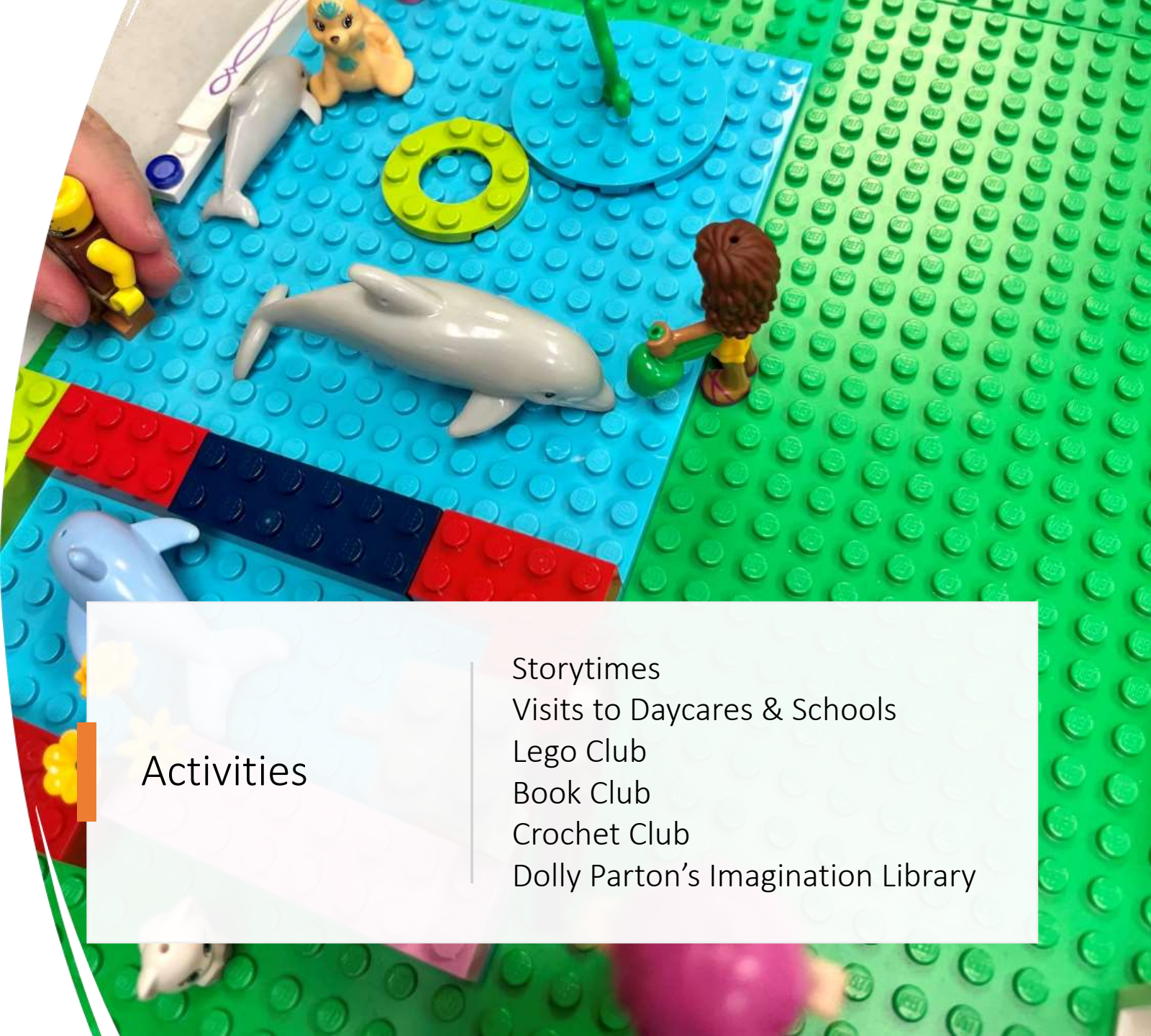
Our mission is to:

- facilitate the enjoyment of lifelong learning
- foster creativity
- promote community engagement

Our vision is to promote the right of all citizens to have free access to information, technology, and resources.







Activities

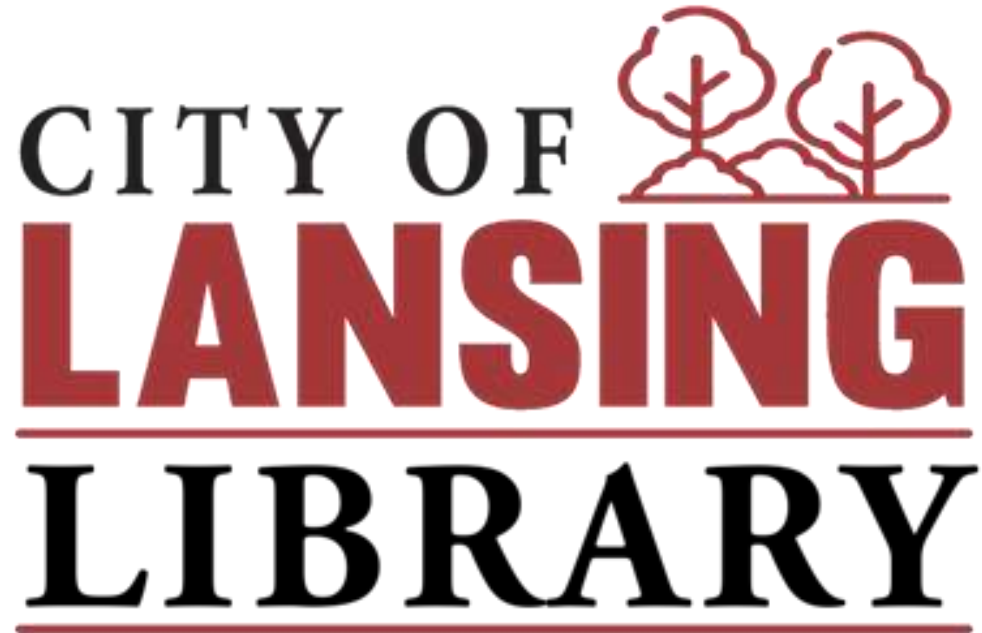
Storytimes
Visits to Daycares & Schools
Lego Club
Book Club
Crochet Club
Dolly Parton's Imagination Library



Agenda Item 2.







In 2023....

- 43,777 items checked out
 - 75% if that was the physical collection in the library
 - 14% was checked out using the self-checkout kiosk
- 21,189 people through our doors
 - 4,335 attended one of the 241 programs
 - 12,005 used the wi-fi
 - 881 used a public-access computer
- 243 using myLIBRO app
 - 47,018 views by those 243 people
- 197 children signed up for Dolly Parton Imagination Library
 - Totally funded by community donations at this time

2023 Financially

1

Total Invested by Taxpayers
\$345,295

2

Value of Services in 2023
\$1.9 million

3

Return on Investment
464%

Value of Services to the Community

Type of Service	Value of Service	Based On	2023 Usage	Cost of Service
Adult Books Borrowed	\$ 30.00	average price at amazon	10,154	\$ 304,620.00
Young Adult Books Borrowed	\$ 25.00	average price at amazon	2,071	\$ 51,775.00
Children's Books Borrow	\$ 25.00	average price at amazon	14,122	\$ 353,050.00
Audiobooks Borrowed	\$ 15.00	average audible download	5,495	\$ 82,425.00
Videogame	\$ 60.00	average videogame cost	833	\$ 49,980.00
Interlibrary Loan Requests	\$ 25.00	average price at amazon plus shipping	17	\$ 425.00
eBooks Downloaded	\$ 15.00	estimated purchase b&n/amazon average	10,769	\$ 161,535.00
Magazines Read	\$ 5.00	estimate Purchase price	2,640	\$ 13,200.00
Newspapers Read	\$ 521.00	cost of subscriptions for LVN Times, & KC Star		\$ 521.00
Movies Borrowed	\$ 20.00	estimated walmart cost	4,816	\$ 96,320.00
Music Borrowed	\$ 15.00	spotify subscription	232	\$ 3,480.00
Meeting Room Use (per Hour)	\$ 25.00	estimated value	278	\$ 6,950.00
Adult Programs Attended	\$ 30.00	estimated entertainment admission fee	939	\$ 28,170.00
Children's Programs Attended/Craft Packs	\$ 20.00	estimated entertainment admission fee	3,641	\$ 72,820.00
WiFi Usage	\$ 60.00	average internet bill	12,005	\$ 720,300.00
Computer Use (per Hour)	\$ 2.50	UPS Store usage fee	881	\$ 2,202.50
Notary Service	\$ 10.00	average UPS Store fee	27	\$ 270.00
			Community's ROI with the Library	\$ 1,948,043.50
			Materials Checked Out	\$ 1,116,906.00
			Total Invested by Taxpayers	\$ 345,295.00
			For every \$1 received, the taxpayer realizes a return of: \$	5.64
			Return on Investment	464%

CITY OF **LANSGING** --- **LIBRARY**

Library app: myLIBRO



Website: lansings.org/library

Social Media:



Periodic Emails about Library Events

Quarterly Lansing Connection

AGENDA ITEM

TO: Tim Vandall, City Administrator
FROM: Beth Sanford, Finance Director
DATE: April 11, 2024
SUBJECT: Approval of Audit Ending December 31, 2023

Staff from the firm of Adams Brown LLC performed an audit of the financial statements for the City of Lansing for the year ended December 31, 2023.

A member of the firm will present a brief overview of the audit and answer any questions.

Action:

Staff recommends a motion to approve the final audit for the City of Lansing for the year ended December 31, 2023.

AGENDA ITEM #3



April 18, 2024

To the City Council
City of Lansing, Kansas
Lansing, Kansas

We have audited the financial statement of **City of Lansing, Kansas** for the year ended December 31, 2023, and have issued our report thereon dated April 18, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 18, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statement. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statement taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statement taken as a whole.

City of Lansing, Kansas

Page 2

April 18, 2024

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 18, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

There were no changes to our initial assessment of risks of material misstatements to the financial statement, which were communicated to you in our letter dated March 8, 2024.

Other Matters

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

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

City of Lansing, Kansas

Page 3

April 18, 2024

Restriction on Use

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

Adams Brown, LLC

ADAMSBROWN, LLC

Certified Public Accountants

Great Bend, Kansas

DRAFT

April 18, 2024

AdamsBrown, LLC
2006 Broadway Ave, Suite 2A
Great Bend, Kansas 67530

This representation letter is provided in connection with your audit of the financial statement of City of Lansing, Kansas as of December 31, 2023 and for the year then ended, and the disclosures (collectively, the "financial statement"), for the purpose of expressing an opinion as to whether the financial statement is presented fairly, in all material respects, in accordance with the regulatory basis of accounting.

We confirm, to the best of our knowledge and belief, as of April 18, 2024, the following representations made to you during your audit.

Financial Statement

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 18, 2023, including our responsibility for the preparation and fair presentation of the financial statement in accordance with the regulatory basis of accounting and for preparation of the supplementary information in accordance with the applicable criteria.
- The financial statement referred to above is fairly presented in conformity with the regulatory basis of accounting and includes all properly classified funds and other financial information of the reporting entity required by the regulatory basis of accounting to be included in the financial reporting entity.
- We acknowledge our responsibility 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with the regulatory basis of accounting.
- There are no known related-party relationships or transactions that need to be accounted for or disclosed in accordance with the regulatory basis of accounting.
- Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statement that would require adjustment to or disclosure in the financial statement.

AdamsBrown, LLC
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- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statement as a whole. A list of the uncorrected misstatements is attached to the representation letter. In addition, you have proposed adjusting journal entries that have been posted to the City's accounts. We are in agreement with those adjustments.
- The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the regulatory basis of accounting.
- Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statement, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - Minutes of the meetings of the City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the financial statement.
- We have disclosed to you the results of our assessment of the risk that the financial statement may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the City and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statement.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statement communicated by employees, former employees, regulators, or others.
- We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing the financial statement.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or

AdamsBrown, LLC
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April 18, 2024

assessments that are required to be accrued or disclosed in the financial statement, and we have not consulted a lawyer concerning litigation, claims, or assessments.

- We are not aware of any related parties or related-party relationships or transactions.

Government – specific

- There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or unencumbered cash balances.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statement.
- There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets except as noted in the audit report), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statement, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- As part of your audit, you assisted with preparation of the financial statement and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for the financial statement and disclosures.
- The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- The City has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- The financial statement properly classifies all funds and activities.
- Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

AdamsBrown, LLC
 Page 4
 April 18, 2024

- Deposits are properly classified as to risk and are properly disclosed.
- With respect to the supplementary information as outlined in the table of contents:
 - We acknowledge our responsibility for presenting the supplementary information in accordance with the regulatory basis of accounting, and we believe the supplementary information, including its form and content, is fairly presented in accordance with the regulatory basis of accounting. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - If the supplementary information is not presented with the audited financial statement, we will make the audited financial statement readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.

 Signed

 Signed

DRAFT

CITY OF LANSING, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2023

DRAFT

CITY OF LANSING, KANSAS
Financial Statement With Independent Auditors' Report
For the Year Ended December 31, 2023

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INDEPENDENT AUDITORS' REPORT

To the Mayor and City Council
City of Lansing, Kansas
Lansing, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Lansing, Kansas, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

City of Lansing, Kansas

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Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a

City of Lansing, Kansas

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated April 20, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits>. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.



ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

April 18, 2024

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Regulatory Basis Fund Types							
General Fund	\$ 3,933,436	19,014	7,233,351	7,874,410	3,311,391	229,528	3,540,919
Special Purpose Funds							
Library Fund	192,762	-	358,511	385,887	165,386	8,889	174,275
Consolidated Street and Highway Fund	277,211	-	474,966	507,448	244,729	8,870	253,599
Special Parks and Recreation Fund	197,954	-	79,520	59,705	217,769	536	218,305
Special Alcohol Liquor Fund	62,149	-	19,840	-	81,989	-	81,989
Special Alcohol Drug Fund	2,938	-	33,504	-	36,442	-	36,442
Sales Tax (\$.45) Fund	696,406	-	681,183	722,987	654,602	-	654,602
Police Equipment Reserve Fund	65,908	-	7,967	44,919	28,956	-	28,956
Park Land Trust Fund	24	-	-	-	24	-	24
Mayor's Christmas Fund	13,367	-	1,781	3,438	11,710	2,599	14,309
Transient Guest Tax Fund	217,201	-	114,590	131,658	200,133	294	200,427
Equipment Reserve Fund	55,119	6,306	135,343	80,000	116,768	80,000	196,768
Capital Improvement Fund	175,879	7,338	2,667,946	2,610,837	240,326	702,257	942,583
Swimming Pool Fund	-	-	282,188	-	282,188	-	282,188
ARPA Fund	897,705	-	-	394,668	503,037	-	503,037
Bond and Interest Funds							
Bond and Interest Fund	483,980	-	1,999,617	1,881,735	601,862	-	601,862
Towne Centre Fund	453,208	-	-	-	453,208	-	453,208
Capital Projects Funds							
McIntyre Sanitary Sewer Fund	-	-	-	1,135,000	(1,135,000)	1,135,000	-
CIP Parks Fund	-	-	-	688,876	(688,876)	374,275	(314,601)
Business Funds							
Wastewater Fund	2,089,332	527	3,063,819	3,538,756	1,614,922	895,302	2,510,224
Solid Waste Fund	144,756	-	607,708	613,011	139,453	51,326	190,779
Total Primary Government (Excluding Agency Funds)	\$ 9,959,335	33,185	17,761,834	20,673,335	7,081,019	3,488,876	10,569,895
Composition of Cash							
Kansas Municipal Investment Pool						\$	6,813,023
Checking Accounts							3,790,938
Petty Cash							696
Total Cash							10,604,657
Agency Funds per Schedule 3							(34,762)
Total Primary Government (Excluding Agency Funds)						\$	10,569,895

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

CITY OF LANSING, KANSAS
Notes to Financial Statement
December 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

The City is a municipal corporation governed by an elected mayor and eight-member council. A related municipal entity is an entity established to benefit the City and/or its constituents. The City has no related municipal entities.

Basis of Presentation – Fund Accounting

The accounts of the City are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

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

Regulatory Basis Fund Types

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

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

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

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

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

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

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and

CITY OF LANSING, KANSAS

Notes to Financial Statement

December 31, 2023

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.

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were budget amendments for this year for the Capital Improvement Fund, Mayor's Christmas Fund, and the Police Equipment Reserve Fund.

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

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

CITY OF LANSING, KANSAS
Notes to Financial Statement
December 31, 2023

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Special Alcohol Drug Fund, Swimming Pool Fund and ARPA 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 3 – DEPOSITS AND INVESTMENTS

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

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

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

As of December 31, 2023, the City had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in years)	Rating
		Less than One	
Kansas Municipal Investment Pool	\$ 6,813,023	6,813,023	N/A

Concentration of Credit Risk

State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The City's allocation of investments as of December 31, 2023, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial Credit Risk – Deposits

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

CITY OF LANSING, KANSAS
Notes to Financial Statement
December 31, 2023

At December 31, 2023, the City's carrying amount of deposits was \$3,791,634 and the bank balance was \$4,196,525. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$3,946,525 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2023, the City had invested \$6,813,023 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE 4 – INTERFUND TRANSFERS

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

From	To	Regulatory Authority	Amount
General Fund	Consolidated Street and Highway Fund	K.S.A. 12-1,119	\$ 120,000
General Fund	Capital Improvement Fund	K.S.A. 12-1,118	1,725,000
General Fund	Equipment Reserve Fund	K.S.A. 12-1,117	100,000
Sales Tax (\$.45) Fund	Bond and Interest Fund	K.S.A. 12-197	722,987

NOTE 5 – CAPITAL PROJECTS

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

	Authorization	Expenditures to Date
Parks Project	\$ 4,642,068	4,624,513
Aquatic Center Project	680,751	680,751
McIntyre Sanitary Sewer Project	3,144,753	1,844,753

NOTE 6 – LITIGATION

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

CITY OF LANSING, KANSAS
Notes to Financial Statement
December 31, 2023

NOTE 7 – RISK MANAGEMENT

City of Lansing, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. The City has been unable to obtain commercial insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in Kansas Eastern Region Insurance Trust (KERIT), a public entity risk pool currently operating as a common risk management and insurance program for 18 participating members.

The City provides an annual premium to Kansas Eastern Region Insurance Trust (KERIT) for its commercial insurance coverage. The agreement to participate provides that KERIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event, depending on the type of insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERIT management.

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

NOTE 8 – GRANTS AND SHARED REVENUES

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

NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The City had a multi-year agreement that did not contain a non-appropriation clause to conform with the cash-basis and budget law, which is a violation of K.S.A. 10-1116b.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

City of Lansing, Kansas participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

CITY OF LANSING, KANSAS
Notes to Financial Statement
December 31, 2023

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. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were \$220,127 for KPERS and \$288,845 for KP&F for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was \$2,430,884 and \$3,003,464 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **City of Lansing, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

CITY OF LANSING, KANSAS
Notes to Financial Statement
December 31, 2023

NOTE 12 – COMPENSATED ABSENCES

Annual Leave

The City's policy regarding annual leave for all regular full-time employees is as follows:

Years Worked	Amount Earned
0-1	3.08 hours/pay period
2-5	3.69 hours/pay period
6-9	5.54 hours/pay period
10 and over	6.46 hours/pay period

Annual leave earned may not be taken until the employee completes six months of employment. Full-time employee may not carry over more than 200 hours of annual leave from one calendar year to another.

Personal Day

Each employee, after the completion of his/her probationary period, shall be entitled to one personal day per calendar year. A personal day may not be carried over from one calendar year to another and will not be paid out upon termination of employment.

Sick Leave

The City's policy for sick leave permits all full-time employees to earn sick leave at the rate of 3.69 hours per pay period. Sick leave earned may not be taken until the employee completes six months of employment. Employees are allowed to accumulate a maximum of 528 hours of sick leave. Upon termination of employment employees are not compensated for any accumulated unused sick leave.

NOTE 13 – SUBSEQUENT EVENTS

On February 15, 2024, the City authorized the issuance of General Obligation Bonds Series 2024-A in the amount of \$2,230,000 for the purpose of the McIntyre sanitary sewer improvements and the Town Centre improvements and Series 2024-B in the amount of \$9,000,000 for the purpose of constructing a recreational and aquatic facility.

NOTE 14 – LONG-TERM DEBT

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

General Obligation Bonds

On September 10, 2015, the City issued \$7,130,000 in Series 2015-A General Obligation Refunding and Improvement Bonds to finance improvements for the School District Benefit District and to establish an escrow account to redeem General Obligation Bonds, Series 2006-A and 2008-A.

On August 10, 2016, the City issued \$8,135,000 in Series 2016-A General Obligation Refunding and Improvement Bonds to finance the 7 Mile Creek Sewer Project and 9 Mile Sewer Project and to establish an escrow account to redeem General Obligation Bonds, Series 2006-A.

On October 31, 2018, the City issued \$5,500,000 in Series 2018-A General Obligation Bonds to finance the DeSoto Road Project.

On February 1, 2019, the City issued \$2,065,000 in Series 2019-A General Obligation Bonds to finance the Sewerage System Project.

CITY OF LANSING, KANSAS
Notes to Financial Statement
December 31, 2023

On October 1, 2020, the City issued \$3,100,000 in Series 2020-A General Obligation Bonds to finance the 2010-A and 2012-A &B debt refunding.

On July 13, 2022, the City issued \$4,520,000 in Series 2022-A General Obligation Bonds to finance the Parks Project.

Temporary Note

On October 1, 2020, the City issued \$2,210,000 in Series 2020-1 General Obligation Temporary Notes to finance the Towne Centre Land Acquisition.

Lease Obligations

The City has entered into a lease agreement for computer equipment and copier equipment. The lease for the computer equipment contains a fiscal funding clause. The lease for the copier does not contain a fiscal funding clause, which is detailed at Note 9.

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CITY OF LANSING, KANSAS
Notes to Financial Statement
December 31, 2023

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2015-A	2.25 - 4.00%	2015	\$ 7,130,000	2030	\$ 4,565,000	-	785,000	3,780,000	131,425
Series 2016-A	3.00%	2016	8,135,000	2036	4,950,000	-	290,000	4,660,000	148,500
Series 2018-A	3.00 - 4.00%	2018	5,500,000	2038	4,660,000	-	225,000	4,435,000	164,475
Series 2019-A	3.00 - 4.00%	2019	2,065,000	2039	1,880,000	-	80,000	1,800,000	60,998
Series 2020-A	1.00 - 3.00%	2020	3,100,000	2028	2,005,000	-	1,125,000	880,000	58,450
Series 2022-A	3.85 - 4.00%	2022	4,520,000	2042	4,520,000	-	130,000	4,390,000	203,511
Temporary Note									
Series 2020-1	0.30%	2020	2,210,000	2024	2,210,000	-	-	2,210,000	6,630
Finance Lease									
Computer Equipment	7.49%	2019	22,800	2023	4,886	-	4,886	-	379
Copier	4.14%	2023	44,277	2028	-	44,277	2,426	41,851	1,833
Total Contractual Indebtedness					\$ 24,794,886	44,277	2,642,312	22,196,851	776,201

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

	YEAR								
	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2042	Total
Principal									
General Obligation Bonds	\$ 2,170,000	1,670,000	1,635,000	1,490,000	1,500,000	5,230,000	4,895,000	1,355,000	19,945,000
Temporary Note	2,210,000	-	-	-	-	-	-	-	2,210,000
Finance Lease	8,489	8,841	9,207	9,588	5,726	-	-	-	41,851
Total Principal	4,388,489	1,678,841	1,644,207	1,499,588	1,505,726	5,230,000	4,895,000	1,355,000	22,196,851
Interest									
General Obligation Bonds	652,166	582,316	532,929	487,391	444,691	1,646,463	764,876	124,486	5,235,318
Temporary Note	6,630	-	-	-	-	-	-	-	6,630
Finance Lease	1,733	1,381	1,015	634	237	-	-	-	5,000
Total Interest	660,529	583,697	533,944	488,025	444,928	1,646,463	764,876	124,486	5,246,948
Total Principal and Interest	\$ 5,049,018	2,262,538	2,178,151	1,987,613	1,950,654	6,876,463	5,659,876	1,479,486	27,443,799

CITY OF LANSING, KANSAS

Regulatory-Required Supplementary Information

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Schedule 1

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	\$ 9,870,633	-	9,870,633	7,874,410	(1,996,223)
Special Purpose Funds					
Library Fund	511,053	-	511,053	385,887	(125,166)
Consolidated Street and Highway Fund	713,335	-	713,335	507,448	(205,887)
Special Parks and Recreation Fund	261,940	-	261,940	59,705	(202,235)
Special Alcohol Liquor Fund	70,750	-	70,750	-	(70,750)
Sales Tax (\$.45) Fund	979,987	-	979,987	722,987	(257,000)
Police Equipment Reserve Fund	83,000	-	83,000	44,919	(38,081)
Park Land Trust Fund	23	-	23	-	(23)
Mayor's Christmas Fund	16,500	-	16,500	3,438	(13,062)
Transient Guest Tax Fund	276,747	-	276,747	131,658	(145,089)
Equipment Reserve Fund	268,000	-	268,000	80,000	(188,000)
Capital Improvement Fund	2,840,399	-	2,840,399	2,610,837	(229,562)
Bond and Interest Fund					
Bond and Interest Fund	2,235,343	-	2,235,343	1,881,735	(353,608)
Business Funds					
Wastewater Fund	5,718,619	-	5,718,619	3,538,756	(2,179,863)
Solid Waste Fund	770,800	-	770,800	613,011	(157,789)

Schedule 2-1

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Property Tax	\$ 2,742,278	2,666,848	2,704,394	(37,546)
Motor Vehicle Tax	297,854	326,954	323,558	3,396
Local Alcoholic Liquor Tax	23,392	19,047	19,122	(75)
Sales Tax	2,109,587	2,045,310	1,960,000	85,310
Compensating Use Tax	770,222	770,868	600,000	170,868
Franchise Fees	789,130	767,216	677,800	89,416
Licenses and Permits	163,664	147,983	112,000	35,983
Fines and Forfeitures	479,084	373,316	510,800	(137,484)
Federal Aid	10,475	-	-	-
Interest	8,715	40,030	100	39,930
Other	66,215	75,779	77,000	(1,221)
Total Receipts	<u>7,460,616</u>	<u>7,233,351</u>	<u>6,984,774</u>	<u>248,577</u>
Expenditures				
General Government				
City Administrator	173,349	178,257	215,697	(37,440)
Administration	747,068	617,597	134,821	482,776
Municipal Court	237,430	281,808	247,582	34,226
Building Maintenance	110,367	95,926	77,198	18,728
Community Development	591,631	539,138	666,876	(127,738)
Information Technology	108,983	172,845	96,285	76,560
Finance Department	276,405	305,605	294,270	11,335
Public Safety				
Police	1,930,964	2,195,206	2,174,585	20,621
Emergency Preparedness	-	-	3,000	(3,000)
Public Works				
General	258,391	303,891	302,534	1,357
Streets	218,336	187,983	199,776	(11,793)
Street Lights	182,533	177,054	208,000	(30,946)
Culture and Recreation				
Parks and Recreation	657,921	724,320	666,457	57,863
Activity Center	194,297	144,938	134,539	10,399
Community Center	3,396	4,842	7,563	(2,721)
Contingency	-	-	596,450	(596,450)
Transfers Out	1,160,000	1,945,000	1,945,000	-
Cash Basis Reserve	-	-	1,900,000	(1,900,000)
Total Expenditures	<u>6,851,071</u>	<u>7,874,410</u>	<u>9,870,633</u>	<u>(1,996,223)</u>
Receipts Over (Under) Expenditures	609,545	(641,059)		
Unencumbered Cash - Beginning	3,323,891	3,933,436		
Prior Year Cancelled Encumbrances	-	19,014		
Unencumbered Cash - Ending	\$ <u>3,933,436</u>	<u>3,311,391</u>		

Schedule 2-2

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	\$ 340,770	341,744	347,179	(5,435)
Intergovernmental	8,779	7,441	5,400	2,041
Interest	271	1,326	10	1,316
Miscellaneous	7,844	8,000	2,000	6,000
Total Receipts	<u>357,664</u>	<u>358,511</u>	<u>354,589</u>	<u>3,922</u>
Expenditures				
Personal Services	254,481	294,946	286,153	8,793
Contractual Services	4,190	14,689	18,900	(4,211)
Commodities	14,052	10,803	21,500	(10,697)
Capital Outlay	57,545	65,449	77,500	(12,051)
Contingency	-	-	83,000	(83,000)
Miscellaneous	-	-	24,000	(24,000)
Total Expenditures	<u>330,268</u>	<u>385,887</u>	<u>511,053</u>	<u>(125,166)</u>
Receipts Over (Under) Expenditures	27,396	(27,376)		
Unencumbered Cash - Beginning	<u>165,366</u>	<u>192,762</u>		
Unencumbered Cash - Ending	<u>\$ 192,762</u>	<u>165,386</u>		

Schedule 2-3

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Intergovernmental	\$ 360,602	348,761	366,780	(18,019)
Interest	1,193	4,436	10	4,426
Permits	972	1,769	-	1,769
Transfers In	120,000	120,000	120,000	-
Total Receipts	<u>482,767</u>	<u>474,966</u>	<u>486,790</u>	<u>(11,824)</u>
Expenditures				
Personal Services	306,053	335,131	320,335	14,796
Contractual Services	90,497	64,047	120,000	(55,953)
Commodities	62,008	50,165	87,000	(36,835)
Capital Outlay	74,171	58,105	120,000	(61,895)
Cash Basis Reserve	-	-	66,000	(66,000)
Total Expenditures	<u>532,729</u>	<u>507,448</u>	<u>713,335</u>	<u>(205,887)</u>
Receipts Over (Under) Expenditures	(49,962)	(32,482)		
Unencumbered Cash - Beginning	<u>327,173</u>	<u>277,211</u>		
Unencumbered Cash - Ending	\$ <u>277,211</u>	<u>244,729</u>		

Schedule 2-4

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 23,392	19,047	19,122	(75)
Interest	9	242	25	217
Fees	54,097	55,219	65,885	(10,666)
Miscellaneous	1,542	5,012	2,700	2,312
Total Receipts	<u>79,040</u>	<u>79,520</u>	<u>87,732</u>	<u>(8,212)</u>
Expenditures				
Culture and Recreation	62,722	59,705	89,450	(29,745)
Cash Basis Reserve	-	-	172,490	(172,490)
Total Expenditures	<u>62,722</u>	<u>59,705</u>	<u>261,940</u>	<u>(202,235)</u>
Receipts Over (Under) Expenditures	16,318	19,815		
Unencumbered Cash - Beginning	<u>181,636</u>	<u>197,954</u>		
Unencumbered Cash - Ending	<u>\$ 197,954</u>	<u>217,769</u>		

Schedule 2-5

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	\$ 23,392	19,046	19,112	(66)
Interest	160	794	-	794
Total Receipts	<u>23,552</u>	<u>19,840</u>	<u>19,112</u>	<u>728</u>
Expenditures				
Contractual Services	-	-	750	(750)
Capital Outlay	-	-	2,000	(2,000)
Cash Basis Reserve	-	-	68,000	(68,000)
Total Expenditures	<u>-</u>	<u>-</u>	<u>70,750</u>	<u>(70,750)</u>
Receipts Over (Under) Expenditures	23,552	19,840		
Unencumbered Cash - Beginning	<u>38,597</u>	<u>62,149</u>		
Unencumbered Cash - Ending	<u>\$ 62,149</u>	<u>81,989</u>		

Schedule 2-6

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

	Prior Year Actual	Current Year Actual
Receipts		
Opioid Settlement	\$ 2,938	33,365
Interest	-	139
Total Receipts	2,938	33,504
Expenditures	-	-
Receipts Over (Under) Expenditures	2,938	33,504
Unencumbered Cash - Beginning	-	2,938
Unencumbered Cash - Ending	\$ 2,938	36,442

Schedule 2-7

CITY OF LANSING, KANSAS
Sales Tax (\$.45) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	\$ 667,401	671,405	555,000	116,405
Interest	1,541	9,778	20	9,758
Total Receipts	668,942	681,183	555,020	126,163
Expenditures				
Capital Outlay	90,952	-	100,000	(100,000)
Transfers Out	388,075	722,987	722,987	-
Cash Forward	-	-	157,000	(157,000)
Total Expenditures	479,027	722,987	979,987	(257,000)
Receipts Over (Under) Expenditures	189,915	(41,804)		
Unencumbered Cash - Beginning	506,491	696,406		
Unencumbered Cash - Ending	\$ 696,406	654,602		

Schedule 2-8

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Fines and Fees	\$ 11,014	7,967	18,000	(10,033)
Reimbursed Expenses	30,751	-	-	-
Total Receipts	41,765	7,967	<u>18,000</u>	<u>(10,033)</u>
Expenditures				
Capital Outlay	16,336	44,919	<u>83,000</u>	<u>(38,081)</u>
Receipts Over (Under) Expenditures	25,429	(36,952)		
Unencumbered Cash - Beginning	40,479	65,908		
Unencumbered Cash - Ending	\$ <u>65,908</u>	<u>28,956</u>		

Schedule 2-9

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts	\$ -	-	-	-
Expenditures				
Park Land Expenses	-	-	23	(23)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	24	24		
Unencumbered Cash - Ending	\$ 24	24		

Schedule 2-10

CITY OF LANSING, KANSAS
Mayor's Christmas Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Donations	\$ 1,196	1,781	-	1,781
Expenditures				
Distributions	4,585	3,438	5,000	(1,562)
Community Event	-	-	1,500	(1,500)
Cash Basis Reserve	-	-	10,000	(10,000)
Total Expenditures	4,585	3,438	16,500	(13,062)
Receipts Over (Under) Expenditures	(3,389)	(1,657)		
Unencumbered Cash - Beginning	16,756	13,367		
Unencumbered Cash - Ending	\$ 13,367	11,710		

Schedule 2-11

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	\$ 93,461	104,902	40,000	64,902
Interest	227	1,495	10	1,485
Events	9,325	8,193	18,000	(9,807)
Total Receipts	<u>103,013</u>	<u>114,590</u>	<u>58,010</u>	<u>56,580</u>
Expenditures				
Contractual Services	24,186	20,502	42,517	(22,015)
Commodities	11,491	14,399	12,750	1,649
Events	85,419	96,757	75,000	21,757
Cash Basis Reserve	-	-	146,480	(146,480)
Total Expenditures	<u>121,096</u>	<u>131,658</u>	<u>276,747</u>	<u>(145,089)</u>
Receipts Over (Under) Expenditures	(18,083)	(17,068)		
Unencumbered Cash - Beginning	<u>235,284</u>	<u>217,201</u>		
Unencumbered Cash - Ending	<u>\$ 217,201</u>	<u>200,133</u>		

Schedule 2-12

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Interest	\$ 594	2,093	10	2,083
Sale of Assets	-	33,250	10,000	23,250
Transfers In	100,000	100,000	100,000	-
Total Receipts	100,594	135,343	110,010	25,333
Expenditures				
Capital Outlay	149,425	80,000	160,000	(80,000)
Cash Basis Reserve	-	-	108,000	(108,000)
Total Expenditures	149,425	80,000	268,000	(188,000)
Receipts Over (Under) Expenditures	(48,831)	55,343		
Unencumbered Cash - Beginning	94,340	55,119		
Prior Year Cancelled Encumbrances	9,610	6,306		
Unencumbered Cash - Ending	\$ 55,119	116,768		

Schedule 2-13

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Intergovernmental	\$ 142,806	136,970	136,970	-
Interest	424	3,809	1,300	2,509
Reimbursed Expenses	908,627	802,167	802,168	(1)
Transfers In	940,000	1,725,000	1,725,000	-
Total Receipts	1,991,857	2,667,946	2,665,438	2,508
Expenditures				
Capital Outlay	2,748,059	2,610,837	2,840,399	(229,562)
Receipts Over (Under) Expenditures	(756,202)	57,109		
Unencumbered Cash - Beginning	932,081	175,879		
Prior Year Cancelled Encumbrances	-	7,338		
Unencumbered Cash - Ending	\$ 175,879	240,326		

Schedule 2-14

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

	Prior Year Actual	Current Year Actual
Receipts		
Taxes	\$ -	281,558
Interest	-	630
Total Receipts	-	282,188
Expenditures	-	-
Receipts Over (Under) Expenditures	-	282,188
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	282,188

Schedule 2-15

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 911,764	-
Expenditures		
Capital Outlay	125,822	394,668
Receipts Over (Under) Expenditures	785,942	(394,668)
Unencumbered Cash - Beginning	111,763	897,705
Unencumbered Cash - Ending	\$ 897,705	503,037

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Schedule 2-16

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	\$ 1,268,505	1,269,692	1,308,279	(38,587)
Interest	2,062	6,938	10	6,928
Transfers In	388,075	722,987	722,987	-
Total Receipts	<u>1,658,642</u>	<u>1,999,617</u>	<u>2,031,276</u>	<u>(31,659)</u>
Expenditures				
Principal Payments	1,185,248	1,361,641	1,315,248	46,393
Interest Payments	361,735	520,094	520,095	(1)
Cash Basis Reserve	-	-	400,000	(400,000)
Total Expenditures	<u>1,546,983</u>	<u>1,881,735</u>	<u>2,235,343</u>	<u>(353,608)</u>
Receipts Over (Under) Expenditures	111,659	117,882		
Unencumbered Cash - Beginning	<u>372,321</u>	<u>483,980</u>		
Unencumbered Cash - Ending	<u>\$ 483,980</u>	<u>601,862</u>		

Schedule 2-17

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

	Prior Year Actual	Current Year Actual
Receipts		
Sale of Assets	\$ 358,779	-
Expenditures	-	-
Receipts Over (Under) Expenditures	358,779	-
Unencumbered Cash - Beginning	94,429	453,208
Unencumbered Cash - Ending	\$ 453,208	453,208

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Schedule 2-18

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

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Construction and Engineering	7,100	-
Receipts Over (Under) Expenditures	(7,100)	-
Unencumbered Cash - Beginning	7,100	-
Unencumbered Cash - Ending	\$ -	-

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Schedule 2-19

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

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Capital Outlay	-	1,135,000
Receipts Over (Under) Expenditures	-	(1,135,000)
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	(1,135,000)

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Schedule 2-20

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

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	\$ 4,659,064	-
Expenditures		
Bond Issuance Costs	4,576,634	-
Construction	82,430	-
Engineering Services	-	688,876
Total Expenditures	4,659,064	688,876
Receipts Over (Under) Expenditures	-	(688,876)
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	(688,876)

Schedule 2-21

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Service Charges and Fees	\$ 3,084,586	3,013,585	3,085,000	(71,415)
Interest	8,535	36,625	100	36,525
City Service Charge	1,505	-	3,000	(3,000)
Reimbursed Expenses	8,012	13,609	-	13,609
Total Receipts	<u>3,102,638</u>	<u>3,063,819</u>	<u>3,088,100</u>	<u>(24,281)</u>
Expenditures				
Salaries, Wages, and Benefits	453,229	493,540	474,217	19,323
Purchased Services	470,056	85,765	734,750	(648,985)
Commodities	26,185	46,445	122,500	(76,055)
Capital Outlay	-	-	252,500	(252,500)
Insurance	41,076	45,700	-	45,700
Sewer Maintenance	549,660	1,340,052	1,100,000	240,052
Bond Interest	1,536,895	1,527,254	1,527,254	-
Cash Basis Reserve	-	-	1,507,398	(1,507,398)
Total Expenditures	<u>3,077,101</u>	<u>3,538,756</u>	<u>5,718,619</u>	<u>(2,179,863)</u>
Receipts Over (Under) Expenditures	25,537	(474,937)		
Unencumbered Cash - Beginning	2,063,795	2,089,332		
Prior Year Cancelled Encumbrances	-	527		
Unencumbered Cash - Ending	<u>\$ 2,089,332</u>	<u>1,614,922</u>		

Schedule 2-22

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Service Charges and Fees	\$ 605,664	603,845	615,050	(11,205)
Interest	758	2,671	10	2,661
City Service Charges	645	-	1,500	(1,500)
Reimbursed Expenses	1,953	1,192	1,000	192
Total Receipts	<u>609,020</u>	<u>607,708</u>	<u>617,560</u>	<u>(9,852)</u>
Expenditures				
Waste Collection	584,516	613,011	590,800	22,211
Cash Basis Reserve	-	-	180,000	(180,000)
Total Expenditures	<u>584,516</u>	<u>613,011</u>	<u>770,800</u>	<u>(157,789)</u>
Receipts Over (Under) Expenditures	24,504	(5,303)		
Unencumbered Cash - Beginning	<u>120,252</u>	<u>144,756</u>		
Unencumbered Cash - Ending	<u>\$ 144,756</u>	<u>139,453</u>		

Schedule 3

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Bonds and Fines Escrow	\$ 22,150	468,979	473,820	17,309
Hillbrook Subdivision Escrow 04-24	17,453	-	-	17,453
Total	\$ 39,603	468,979	473,820	34,762

DRAFT

AGENDA ITEM

TO: Tim Vandall, City Administrator
FROM: Joshua Gentzler
DATE: April 29, 2024
SUBJECT: Lansing Planning Commission Appointment

Janette Labbee Holdeman and Jerry Gies have applied for re-appointment to the Lansing Planning Commission to serve a three (3) year term ending on April 30, 2027.

Policy Consideration: n/a

Financial Consideration: n/a

Action: Staff recommends a motion to approve the Lansing Planning Commission re-appointments of Janette Labbee-Holdeman and Jerry Gies for terms ending on April 30, 2027.



800 First Terrace, Lansing, Kansas 66043 - Telephone: 913-727-3036
Fax: 913-828-4579 - www.lansingks.org

APPLICATION FOR LANSING PLANNING COMMISSION

Name: Janette Labbee-Holdeman _____

Lansing Address: 820 4H Road _____

Home Phone: 816.918.7829 _____

Business Phone: _____

E-mail: jlabbie@earthlink.net

Please attach a one to two page written statement expressing your interest in being appointed to the Lansing Planning Commission. Your written statement should address the following four topics:

1. Qualifications for the position.
2. Personal philosophy of the Lansing Planning Commission and development in Lansing.
3. Desired accomplishments as a Lansing Planning Commission member.
4. Willingness to attend meetings.

Also, attach the name, address, and telephone number of three personal references.

This volunteer position is for the Lansing Planning Commission for a three (3) year term ending on April 30, 2027. Applicants must be at least 18 years of age and a U.S. Citizen. Applicants must also be a resident of the City of Lansing or live within the Urban Growth Management Area outside of city limits.

****If necessary, applicants will be interviewed on Thursday, May 2, 2024, at a Special Meeting by the Governing Body. ****

All applications should be returned to Lansing City Hall, 800 First Terrace, marked "Attention of the City Clerk", no later than 5:00 p.m. on March 31, 2024.

I am requesting renewal of my membership of the Lansing Planning Committee.

I have lived in Lansing for the last 51 years and have seen it grow from a small quite town to a largely residential town, with fast food restaurants, new schools and future opportunities based on its location to the Legends and other amenities in the greater Kansas City area.

Over the years I have enjoyed its rural characteristics and although growth is inevitable, hope we can blend its agricultural heritage with modern day expectation. My personal philosophy is to continue development with an eye on green spaces and trails to add to the quality of life for all residents.

My qualifications are: Eight years on the Lansing Planning Committee 1997 until 2005. Member of the Lansing city council for 6 years, until 2011, and member of the Leavenworth County Planning Commission 2017 through 2019. In all cases I was very involved in the Comprehensive Planning for the City and the County and have a good understanding of what our neighbors expect from those representing them.

I am a retired Director of credit card services from the U.S. Department of Commerce. A member of several local civic organizations to include the Lansing International Lions Club. A board member of the Leavenworth Lansing Chamber of Commerce, Government Affairs Committee, the League of Women Voters, DePaul- Leavenworth Attainable Housing, and present member of the Lansing Planning Committee.

I am willing to attend meetings and participate as a member of the planning commission group.

The following people have agreed to provide a reference for me:

Gene Kirby, Lansing City Council.

913.414-9077

gkirby@lansing.ks.us

Andi Palowski, Board member and trustee of Fire district No.1.

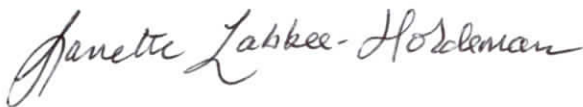
913.683.0662

Andi_P@earthlink.net

Mrs. Chris Aus, Chair person, Lansing Education Foundation.

913.915.7574

[garylaus@yahoo.com](mailto:garyltaus@yahoo.com)



Sincerely: Janette Labbee-Holdeman

CITY OF LANSING KANSAS

800 First Terrace, Lansing, Kansas 66043 - Telephone: 913-727-3036
Fax: 913-828-4579 - www.lansingks.org

APPLICATION FOR LANSING PLANNING COMMISSION

Name: Jerry Gies
Lansing Address: 804 Pinehurst
Home Phone: 913 772 4217
Business Phone: _____
E-mail: jerrygies@gmail.com

Please attach a one to two page written statement expressing your interest in being appointed to the Lansing Planning Commission. Your written statement should address the following four topics:

1. Qualifications for the position.
2. Personal philosophy of the Lansing Planning Commission and development in Lansing.
3. Desired accomplishments as a Lansing Planning Commission member.
4. Willingness to attend meetings.

Also, attach the name, address, and telephone number of three personal references.

This volunteer position is for the Lansing Planning Commission for a three (3) year term ending on April 30, 2025. Applicants must be at least 18 years of age and a U.S. Citizen. Applicants must also be a resident of the City of Lansing or live within the Urban Growth Management Area outside of city limits.

****If necessary, applicants will be interviewed on Thursday, April 21, 2022, at a Special Meeting by the Governing Body. ****

All applications should be returned to Lansing City Hall, 800 First Terrace, marked "Attention of the City Clerk", no later than 5:00 p.m. on March 31, 2022.

see original
this is a reappointment

I am applying for reappointment to the Lansing Planning Commission.

My qualifications include four years serving on the Commission and about 30 years working in the field of City Planning and Community Development. I am sure you know that I worked for the City of Leavenworth. When I retired we moved to Fairway Estates in Lansing. I am committed to serving the community where I live.

My philosophy for the role is to bring a citizens perspective but not however to be a voice for citizens. Although their concerns need to be reviewed the PC also must apply sound planning practices in keeping with Lansing plans and goals.

I am not of the belief that we need to rush to update the Comprehensive Plan. The community is not growing so fast that the plan is out of date. Additionally no new planning concepts need to be applied. If anything we may be ahead of the community with the UDO strongly supporting walkable neighborhoods, linkages etc that may be hard to implement.

One of the goals I would like to see is more direction concerning the amount and location of multi-family housing. I think amendments to the land use map concerning this issue are doable without updating the entire plan. Additionally and in lieu of a plan update I would like to see the City undertake a comprehensive review of the opinions and wishes of the citizens through a survey of some sort.

As an existing member of the PC, I have missed only a few meetings generally due to being out of town and pledge to attend as often as possible.

Jerry Gies

Jerry Gies

REFERENCES:

Gene Kirby

1500 N 8th Street

Lansing, Kansas 66043

Tim Vandall

800 First Terrace

Lansing, Kansas 66043

Keith Rickard

The Guidance Center

500 Limit Street

Leavenworth, Kansas 66048

AGENDA ITEM

TO: Tim Vandall, City Administrator

FROM: Mike Spickelmier, Director of Public Works *MWS 4/15/24*

DATE: April 18, 2024

SUBJECT: Change Order for Curb Replacement on Centre Drive

Policy Considerations: Linaweaver Construction is currently mobilized on Centre Drive as part of the street lighting and island removal project.

Financial Considerations: The City of Lansing Capital Improvement Fund 70 has the following line items:
70-010-43334 Curb Replacement \$250,000

NOTE: This action will add the concrete curb replacement and remove the pavement markings for this year. The plan is to bid the mill & overlay of Centre Drive into the 2025 program and install the final pavement markings at that time.

Negotiations with the prospective occupants may require an additional curb cut and storm sewer modifications. Any expenditures will be brought back to the city council for discussion.

Action:

Accept the proposed unit pricing from Linaweaver Construction for the additional curb replacement and removal of the pavement markings in the amount of \$244,172.30

AGENDA ITEM # 5

**Linaweaver Construction, Inc.**

719 E Gilman Rd
 Lansing, KS 66043
 913-351-3474
 marcus@linaweaver.com
 www.linaweaver.com

PROPOSAL

ESTIMATE REVISION

DATE

CURB REPLACEMENT**4/15/2024**

Project				Plans Dated	
CENTRE DR.					
CONTACT PERSON		CONTACT NUMBER		EMAIL ADDRESS	
Work Description		Quantity	Unit	Unit Price	Total
MOBILIZATION		1	LS	\$ 2,500.00	\$ 2,500.00
TRAFFIC CONTROL		1	LS	\$ 6,500.00	\$ 6,500.00
REMOVE AND REPLACE CURB AND GUTTER		5030	LF	\$ 50.00	\$ 251,500.00
LAWN RESTORATION		1	LS	\$ 5,000.00	\$ 5,000.00
PAVEMENT MARKINGS (4" WHITE EPOXY)		-4369	LF	\$ 1.10	\$ (4,805.90)
PAVEMENT MARKINGS (4" YELLOW EPOXY)		-4468	LF	\$ 1.10	\$ (4,914.80)
PAVEMENT MARKINGS (24" WHITE EPOXY)		-158	LF	\$ 16.50	\$ (2,607.00)
PAVEMENT MARKINGS (BIKE LANE SYMBOLS) (WHITE EPOXY)		-23	EA	\$ 250.00	\$ (5,750.00)
PAVEMENT MARKINGS (TURN ARROWS) (WHITE EPOXY)		-5	EA	\$ 330.00	\$ (1,650.00)
PAVEMENT MARKINGS (SHARED LANE SYMBOLS) (WHITE EXPOXY)		-8	EA	\$ 200.00	\$ (1,600.00)
					\$ -
					\$ -
Tax Exempt - Yes					
Prevailing Wage - No					
TOTAL AMOUNT DUE				244,172.30	

Exclusions: swppp, staking, asphalt, repairs to existing pavement, and anything not mentioned above.

Prices are good for 30 days.

Marcus Linaweaver

PREPARED BY

SIGNATURE

4/15/2024

DATE

ACCEPTED BY

SIGNATURE

DATE

AGENDA ITEM

TO: Tim Vandall, City Administrator
FROM: Tish Sims, City Clerk
DATE: April 15, 2024
SUBJECT: Executive Session – Economic Development

Executive Session will be called for a period of 10 minutes to review Economic Development activities pursuant to the discussion of confidential data relating to the financial affairs or trade secrets of corporations, partnerships, trusts, and individual proprietorship, exception K.S.A. 75-4319(b)(4).

City Clerk's Office/Building Maintenance Vehicle and Equipment Report

Vehicles

Year	Make	Model	Description	Mileage Start	Mileage Ending	Miles Driven	Comments
2023	Ram	1500	SSV Pickup	1136	1,432	296	
						0	
						0	
						0	
						0	
Total						296	

Equipment

Year	Make	Model	Description	Hours Start	Hours End	Hours Used	Comments
2018	Advance	SC1500	AutoScrubber Floor Machine	68.21	69.77	1.56	Community Center Cleaning
2018	Kubota	ZG227-A	Mower	334.25	341.3	7.05	
2021	Kaivac	1750	Cleaning Machine	12.4	12.4	0	
						0	
						0	
						0	
Total						8.61	

Lansing Community and Economic Development Department

Monthly Fleet Report

Month March Year 2024

Vehicles

Year	Make	Model	License Plate #	Description	Mileage Starting	Mileage Ending	Miles Driven	Comments
2015	Dodge	Journey	A6545	SUV	84,302	84,422	120	KTag: KTA. 02497158
2019	Ford	Ecosport	A4358	SUV	11,998	12,239	241	KTag- KTA. 02497157
2022	Dodge	Ram	D100764	1500 Pick up Truck	6,133	6,480	347	

Parks and Recreation Fleet Report March 2023

Vehicles:

Year	Make	Model	Description	Mileage Start	Mileage Ending	Miles Driven	Current Use	Comments
2006	Dodge	Caravan	Minivan	52,808	53,147	339	AC/Parks use	
2014	Ford	F-350	Dump truck	23,111	23,354	243.1	Parks maintenance	
2016	Jeep	Patriot	SUV	66,988	67,031	43	Activity Center use	
2017	Chevrolet	Silverado	truck	22,303	22,709	406	Parks maintenance	
2018	Ford	F-350	4-dr crew	33,410	34,194	784	Parks maintenance	
Total						1815.10		

Equipment:

Year	Make	Model	Description	Hours Start	Hours End	Hours used	Current Use	Comments
1992	Massey Ferguson	1020	Tractor	1986.2	1986.2	0	Parks maintenance	
2005	Kubota	F3060	mower	378.6	379.7	1.1	Parks maintenance	
2007	Turbo Tool Cat	5600	utility vehicle	1285.3	1285.8	0.5	Parks maintenance	
2012	Wright	ZK	stander mower	1165	1167.3	2.3	Parks maintenance	
2016	ABI	Force	infield groomer	318.7	325	6.3	Parks maintenance	
2017	Kubota	ZD1211	mower	884.6	884.6	0	Parks maintenance	
2018	Polaris	Ranger	utility vehicle	387.1	390.6	3.5	Parks maintenance	
2019	Exmark	LZ 72	mower	606.9	607.7	0.8	Parks maintenance	
2019	Emark	LZ 96	mower	294.6	294.6	0	Parks maintenance	
2020	Kubota	ZD1211	mower	310	311.5	1.5	Parks maintenance	
2022	Wright	ZK	stander mower	12.2	12.2	0	Parks maintenance	
Total						16.00		

Lansing Police Department
Vehicle Fleet End of Month Report

Mar-2024

Unit	VIN Last 4	Year	Make/Model	Mileage as of 3/1	Mileage as of 4/1	Miles Driven	Assigned/ Current Use	Future Use	Comments
1	9291	2023	Dodge Durango	5732	6284	552	Chief	Chief	Limited use Chief
2	4459	2021	Dodge Durango	14332	14512	180	Captain	Captain	Limited use Captain
3	6163	2017	Dodge Charger	98143	98380	237	Lieutenant	Lieutenant	Limited use Lieutenant
4	Reserved								
5	Reserved								
6	9963	2023	Dodge Durango	7820	9637	1817	Patrol	Sergeant	
7	Reserved								
8	Reserved								
9	Reserved								
10	4004	2018	Ford Explorer	37273	38012	739	SRO	SRO	Limited use SRO
11				0	0	0			
12	5335	2019	Dodge Durango	43058	45829	2771	Patrol	Patrol	
13	6270	2017	Dodge Charger	87033	87742	709	Patrol	Patrol	
14	5064	2022	Dodge Ram	15292	15341	49	Patrol	Patrol	
15	4580	2021	Dodge Durango	34352	36817	2465	Patrol	Patrol	
16	4003	2018	Ford Explorer	43871	43931	60	Patrol	Patrol	
17	5063	2022	Dodge Ram	13545	14631	1086	Patrol	Patrol	
18	4458	2021	Dodge Durango	40625	42340	1715	Patrol	Patrol	
				Mileage Total:		12380			

**Lansing Public Works Department
Monthly Fleet Report**

Month March **Year** 2024

Vehicles

Year	Make	Model	License Plate #	Description	Mileage Starting	Mileage Ending	Miles Driven	Comments
2022	Dodge	Ram 2500	B3859	Pick-up	2,904	2,979	75	
1998	Ford	1/2 ton	48091	Pick-up	73,512	73,601	89	
2005	Sterling	LT 8500	64614	Dump Truck	63,621	63,659	38	
2007	Elgin	Crosswind J+	70295	Street Sweeper	7,279	7,437	158	
2017	Chevrolet	3500	88437	Pick-up Truck	37,844	38,031	187	
2011	International	7400	75269	Dump Truck	24,458	24,479	21	
2016	Ford	F350 4x4	88468	One-ton Dump Truck	22,019	22,105	86	
2013	Ford	Explorer	80551	SUV	83,786	84,691	905	
2020	Chevrolet	3500	A8914	One-ton Dump Truck	9,537	9,623	86	
2005	Mack	Granite	B0282	Dump Truck	55,721	55,721	0	
2005	Ford	Ranger	57932	LT- Pick-up Ext	53,262			

Equipment

Year	Make	Model		Description	Hours Starting	Hours Ending	Hours Used	Comments
1997	JD	770BH		Grader	5,187	5,189	2	
2004	IR	DD-24		Asphalt Roller	325	326	1	
2006	IR	185		Air Compressor	342	342	0	
1997	Bobcat	763		Skid Steer	2,375	2,376	1	
2014	Case	580 SNWT		Backhoe	2,149	2,153	4	
2002	Crafco	110		Crack Sealer	889	902	13	
2009	Case	465		Skid Steer	857	857	0	
2018	John Deere	5065E		Tractor	262	262	0	
2018	Vermeer	BC1000		Chipper	22	22	0	
2022	Case	SV280B		Skidsteer	99	102	3	
2023	Bobcat	CT5558		Tractor	16	16	0	

March			
City Influent	24.11 MG	City Avg Daily	.778 MGD
LCF Influent	4.08 MG	LCF Daily Avg	0.132 MG
Total Biosolids	0.630 MG	Precip	.97 inches

Vehicles

Year	Make	Model	Description	Mileage Start	Mileage Ending	Miles Driven	Current Use	Comments
1999	Sterling	Vactor	Jet Truck	8579	8613	34	Collection System	
2012	Chevrolet	Tahoe	SUV	113805	114301	496	Ops/Maint.	
2019	Ford	F250	Pick Up Truck	12128	12327	199	Ops/Maint.	
2019	Ford	F250	Flatbed Truck	5202	5412	210	Ops/Maint.	
2023	Polaris	Ranger	Ops Utility	326	361	35	Operations	
2023	Polaris	Ranger	Maint Utility	144	183	39	Maintenance	
2005	Freightliner	M2106	Dump Truck	27479	27603	124	Biosolids Disposal	
Total						1137		

Equipment

Year	Make	Model	Description	Hours Start	Hours Ending	Hours Used	Current Use	Comments
1991	Case	1825	Uni-Loader	996	996	0	Plant Activities	
1999	Sterling	Vactor	Jet Truck	229	231	2	Collection System	
2004	John Deere	7920	Tractor	1379	1386	7	Biosolids Disposal	
2004	Case	621D	Loader	2579	2593	14	Operations	
2023	Polaris	Ranger	Ops Utility	104	118	14	Operations	
2023	Polaris	Ranger	Maint Utility	62	77	15	Maintenance	
2006	JCB	531-70	Telehandler	716	727	11	Plant Activities	



City of Lansing
800 First Terrace
Lansing, Kansas 66043

City Administrator's Report
April 18, 2024

Agenda Items:

Staff from the firm Adams Brown LLC performed an audit of the financial statements for the City of Lansing for the year ending on December 31, 2023. A member of the firm will present a brief overview of the audit and answer any questions. A motion to approve the audit is recommended.

The reappointment of Jerry Gies and Janette Labbee-Holdeman to the planning commission for a three-year term is on the agenda.

The curb and gutter along Center Drive is in major need of repair. Each year, the City allocates funds to repair curb and gutter, with this year's budget line item listed at \$250,000. Linaweaver Construction submitted a bid of \$244,172.30 for the replacement of the excessively damaged curb. Replacement of curb along Center Drive will also allow the City to update the curb cut locations.

Library Director Terri Wojtalewicz will provide an update on the happenings at the Library.

A ten-minute executive session is on the agenda for the topic of economic development.

A proclamation for Professional Municipal Clerks Week is on the agenda.

Wastewater:

Wastewater Director Tony Zell will provide an update to the Council at the April 25 work session about our ongoing and upcoming wastewater projects.

Construction of the McIntyre Sewer Project continues. The boring under K7 is complete and pipe was installed end to end. One crew encountered a natural spring that surfaced after blasting was complete and caused them to use pumps to remove groundwater. Future long-term remediation to drain the water to the nearby creek is under consideration at this time. To date, 3,103' out of 9,110' has been installed, along with 12 of the 36 manholes. The aerial crossing over the 9 Mile Creek is complete and has been seeded. This project is scheduled for substantial completion in November of 2024. This project will be paid for partially by a GO Bond, a \$1.3Million grant from the State of Kansas, and Leavenworth County also contributed \$240,000 for design.

The Town Center Sewer Replacement Project is set to go to bid in September of this year, with construction to take place afterward. This project is expected to take 120 days.

Community & Economic Development:

One of the topics for the April work session is the potential establishment of RHIDs (Reinvestment Housing Incentive District) in Lansing to spark residential growth. An RHID acts similar to a TIF District in that the increase in property taxes can be allocated back to the builder/developer to offset costs of infrastructure. In a recent case, a potential developer provided staff an engineering estimate of \$2.4Million for site work, roadways, utilities, etc. RHIDs have been successful in other communities on the edge of the metro that do not generate the type of profit margin of communities in Johnson County but have similar upfront costs. An example of how an RHID might function in a small 20 lot subdivision is below.

*\$300,000 (increase in appraised value) x .115 x 132.556 (total levy)/1,000=\$4,573.18 property taxes

*\$4,573.18 property taxes x 20 lots=\$91,463.60 property taxes for 20 lots

*91,463.60 property taxes x 20 years=\$1,829,272 offset infrastructure costs over 20 years

We anticipate construction of the apartments on West Mary Street to begin in late April/early May.

Public Works:

In March we learned that Kansas Highway 5 was added to KDOT's Development Pipeline. Per the press release, this \$35 million modernization project would "reconstruct K-5 with new alignment and safety improvements from US 73 southeast to I-435." Although the City is thrilled the roadway will become safer and create an easier path to I-435 and the rest of the metro, we do not yet know where the project will begin nor the full scope of the project. We also do not yet have a timeline for the project.

Based on discussion at the January 25th work session, we will likely delay the box culvert repairs on 147th Street to 2025. The goal of this delay is to not have two major roads in close proximity closed concurrently during the summer of 2024.

Staff has followed up with a property owner about completing the drainage project on Robin Road. Unfortunately, the failing pipe is not within an easement since there was no drainage easement established when Sherwood Forrest was platted as a county-subdivision in the 1980s. In order for the City to complete this project, the property owner would need to grant a utility easement.

The storm drain and asphalt work on Valley Drive in the Stonecrest subdivision was completed in late 2023. The pipe liner near the creek and church was completed recently. We anticipate Linaweaver Construction completing the final portion once school is complete on May 22nd.



City of Lansing
800 First Terrace
Lansing, Kansas 66043

The City is looking to apply for a grant from the KDOT Transportation Alternatives program to fund a 10' trail from Lansing High School to the existing trail that terminates on 4H Road, at the northwest corner of the Wyndham Subdivision. Please note this area has no curb or gutter, which may need to be evaluated as part of our application. We will work to receive community feedback from residents to help support our application. Lansing's Angel Falls Trail was funded by the Transportation Alternatives program.

Update on ARPA Funds:

A summary of the total amount received from the federal government, and what we have spent the funds on is below. The ARPA funds need to be committed by 12-31-2024 and spent by 12-31-2026. ARPA funds can be used for fire equipment.

- \$1,823,526.76 American Rescue Plan Act Funds Received
- \$800,000 High Speed Internet in Lansing
- \$90,822 Sewer Improvements near Fairlane
- \$80,000 Sewer Improvements near First Terrace
- \$35,000 Economic Development Data (Buxton)
- \$314,667.73 Water Line Center Drive
- \$503,037.03 ARPA Funds Remaining

YTD Sales Tax Update:

The final year end sales tax updates are below.

	2023 YTD	2024 YTD	Difference
Local Sales & Use Tax (1.9%)	\$532,415	\$675,816	\$143,401, 26.93%*
County Sales Tax	\$247,360	\$221,712	-\$25,648, -10.37%
County Use Tax	\$96,362	\$98,543	\$2,181, 2.26%
Guest Tax	\$29,980	\$25,113	-\$4,867, -16.23%

*Additional .45% sales tax for aquatic center began July 2023.

The total non-food sales tax rate in Lansing is broken down as follows:

- **6.5%** State Sales Tax (varies on food)
- **1%** Countywide Sales Tax
- **1%** City General Sales Tax-General Fund
- **.45%** DeSoto Road & Park Improvements (20 years)
- **.45%** Aquatic Center (20 years)
 - **9.4%**
- **1%** Community Improvement Dist. (Mainstreet Chrysler Dodge Jeep Ram property only)



City of Lansing
800 First Terrace
Lansing, Kansas 66043

The special sales tax to pay for the Aquatic Center has generated \$162,196 through the first three months of the year. The special sales tax to pay for DeSoto Road and Bernard Park Improvements also generated \$162,196 (both special sales taxes are for the same amount, .45%). Both of these special sales taxes are on pace to generate \$648,783 this year, which is enough to make this year's debt payment for both projects.

Meetings & Announcements:

As discussed at a previous Council meeting, staff is releasing a survey to our residents to gauge interest in partnering with Leavenworth on their RideLV Micro transit program. Be on the lookout for QR codes leading to the survey and encourage residents to participate.

The City's appraisal of FD1 property should be complete this week. Our next joint meeting with Township representatives is Monday, April 29th.

There are currently openings for Part Time Library Assistant, Part Time Parks & Recreation Facility Maintenance, Parks & Recreation Maintenance, Seasonal Parks & Recreation Laborer, and Police Office (I/II). There are also two openings on the Tree Board, and numerous openings on the Building and Plumbing Trade Boards of Appeal.

- Wednesday, April 17th Planning Commission Meeting, 7:00pm, City Hall
- Thursday, April 18th City Council Meeting, 7:00pm, City Hall
- April 19, 20, and 21st Friends of Library Book Sale-Lansing Activity Center Gym
- Thursday, April 25th City Council Work Session, 7:00pm, City Hall
 - RHIDs
 - Update on Sewer Projects
- Thursday, May 2nd City Council Meeting, 7:00pm, City Hall
- Saturday, May 4th Fishing Derby, 9am-11am, Bernard Park
- May 10th & 11th Spring Citywide Garage Sale
- Wednesday, May 15th Planning Commission Meeting, 7:00pm, City Hall
- Thursday, May 16th City Council Meeting, 7:00pm, City Hall
- Monday, May 27th Memorial Day, City Offices Closed

Sincerely,

Tim Vandall



Professional Municipal Clerks Week Proclamation

Whereas, The Office of the Professional Municipal Clerk, a time honored and vital part of local government exists throughout the world, and

Whereas, The Office of the Professional Municipal Clerk is the oldest among public servants, and

Whereas, The Office of the Professional Municipal Clerk provides the professional link between the citizens, the local governing bodies, and agencies of government at other levels, and

Whereas, Professional Municipal Clerks have pledged to be ever mindful of their neutrality and impartiality, rendering equal service to all.

Whereas, The Professional Municipal Clerk serves as the information center on functions of local government and community.

Whereas, Professional Municipal Clerks continually strive to improve the administration of the affairs of the Office of the Professional Municipal Clerk through participation in education programs, seminars, workshops and the annual meetings of their state, provincial, county and international professional organizations.

Whereas, It is most appropriate that we recognize the accomplishments of the Office of the Professional Municipal Clerk.

Now, Therefore, I, Anthony R. McNeill, Mayor of the City of Lansing, in the State of Kansas, do recognize the week of May 5 through May 11, 2024 as

Professional Municipal Clerks Week

And further extend appreciation to our Professional Municipal Clerk, Tish Sims, and to all Professional Municipal Clerks for the vital services they perform and their exemplary dedication to the communities they represent.

In Witness Whereof, I have hereunto set my hand this 18th day of April, in the year Two Thousand Twenty-four.

City of Lansing

Anthony R. McNeill, Mayor

Tish Sims, CMC, City Clerk