

AGENDA

CITY COUNCIL MEETING

**CITY OF FAIRWAY, KANSAS
5240 Belinder Road,
Fairway, KS 66205**

**Monday, June 12, 2023
6:30 p.m.**

1. Call to Order and Announcements
2. Pledge of Allegiance
3. Proclamation: Pride Month
4. Monthly Reports of Standing Committees
 - A. Consolidated Fire District #2
 - B. Administration & Finance
 - C. Police
 - D. Public Works
 - E. Parks & Recreation
5. Monthly Reports of Special Committees
 - A. Tree Board
6. Public Comment* for Consent Agenda items only
7. Consent Agenda

These items are determined to be routine enough to be acted on in a single motion; however, this does not preclude discussion. If a councilmember requests, an item may be removed from the consent agenda for further consideration and separate motion.

 - A. Approve minutes of previous regular City Council meetings
 - B. Approve Claims and Appropriations – Ordinance #1783 – May 2023
 - C. Approve Mayoral Appointment of City Prosecutor
8. New Business

Public Comment - The Mayor may open the meeting for a period of public comment at the completion of any presentation and/or Governing Body discussion regarding a specific agenda item. Public comment should be limited to the current agenda item before the Governing Body. Additional public comment on non-agenda items will be taken at the end of the meeting.*

- A. Consider Ordinance 1784 - An Ordinance granting to Google Fiber, Kansas, LLC, a contract franchise to construct, operate, and maintain communications service facilities in the public right-of-way of the City of Fairway, Kansas and prescribing the terms thereof.
- B. Consider Building Permit extension for 3904 Shawnee Mission Parkway as submitted by Gregg Rizzotto, authorized representative, for Glen Ross Contracting, Inc
- C. Presentation: 2022 Financial Audit Report

9. Governing Body Comment

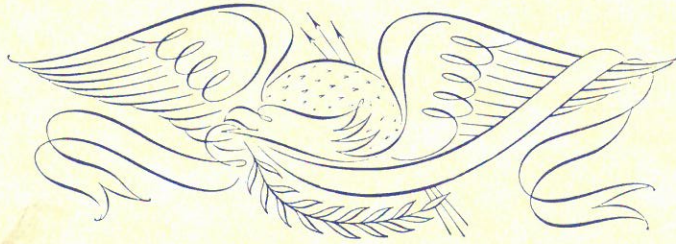
During this time, members of the Governing Body will be given the opportunity to speak about matters related to the City. No formal action will be taken during this time.

10. Public Comment* for items not listed on the agenda

11. Adjournment

If you require an accommodation for a sign interpreter in order to attend this meeting, please notify the Administrative Office at 913-262-0350 no later than 48 hours prior to the beginning of the meeting.

**Public comment will be limited to 4 minutes per speaker unless otherwise stated at the beginning of a public comment period. Speakers are permitted one opportunity per public comment period, along with a one minute follow up opportunity. To view the full Public Meeting Policy, please visit www.fairwaykansas.org or contact the Administrative Office at 913-262-0350.*



CITY OF FAIRWAY, KANSAS

Proclamation

PRIDE MONTH

WHEREAS, our nation was founded on the principle of equal rights for all people; and

WHEREAS, everyone should be able to live without fear of prejudice, discrimination, violence, and hatred; and

WHEREAS, discrimination in all forms is unjust and the City of Fairway, Kansas strives to be a welcoming and inclusive community; and

WHEREAS, June is recognized as LGBTQ Pride Month; and

WHEREAS, the Governing Body of the City of Fairway, Kansas on the 12th Day of August, 2019 declared it, with Resolution No. 2019-H, to be the policy of the City to reject discrimination of any kind and to respect the inherent worth of every person.

NOW,

THEREFORE, I, Melanie Hepperly, Mayor of the City of Fairway, Kansas do hereby proclaim June 2023 as

“PRIDE MONTH”

in the City of Fairway, and I urge all residents to respect and honor our diverse community.

Dated this 12th day of June 2023.



MAYOR



PROUDLY SERVING

MISSION • PRAIRIE VILLAGE • ROELAND PARK • FAIRWAY • WESTWOOD • WESTWOOD HILLS • MISSION WOODS • MISSION HILLS

Johnson County Consolidated Fire District No. 2
 Fire Chief Tony Lopez
 3921 West 63rd St Prairie Village, KS 66208
 913-432-1105 ContactUs@cfid2.org



FAIRWAY FIRE ACTIVITY REPORT MAY 2023

PREVIOUS
MONTH

YEAR TO DATE

INCIDENTS

1 Fire

111 Building Fire
112 Fire in structure other than in a building
113 Cooking fire, confined to container
131 Passenger Vehicle Fire
140 Natrual vegetation fire, other
150 Outside rubbish fire, other
161 Outside Storage Fire
Total
Percent of Total Calls

0
0.00%

1
1
0.93%

2 Overpressure Rupture, Explosion, Overheat

221 Overpressure rupture of air or gas
Total
Percent of Total Calls

0
0.00%

0
0.00%

3 Rescue & Emergency Medical Service

300 Rescue, EMS incident, other
311 Medical assist, assist EMS crew
320 Emergency medical service incident, other
321 EMS call, excluding vehicle accident with injury
322 Motor Vehicle Accident with injuries
324 Motor Vehicle Accident with no injuries
331 Lock-In
353 Removal of victims from stalled Elevator
Total
Percent of Total Calls

4
3
7
24.14%

27
12
1
1
41
37.96%

4 Hazardous Condition (No Fire)

411 Gasoline or other flammable liquid spill
412 Gas leak (natural gas or LPG)
422 Chemical spill or leak
424 Carbon monoxide incident
440 Electrical wiring/equipment problem, other
441 Heat from short circuit (wiring), defective/worn
442 Overheated motor

5

5
1
1



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FAIRWAY FIRE ACTIVITY REPORT MAY 2023

PREVIOUS MONTH

YEAR TO DATE

INCIDENTS

444 Power line down	
445 Arcing, shorted electrical equipment	
Total	
Percent of Total Calls	

1
1
7
24.14%

2
2
11
10.19%

5 Service Call

510 Person in distress, Other	
512 Ring or Jewelry Removal	
531 Smoke or Odor Removal	
551 Assist police or other governmental agency	
553 Public service	
554 Assist invalid	
Total	
Percent of Total Calls	

1
5
6
20.69%

1
1
16
18
16.67%

6 Good Intent Call

611 Dispatched & cancelled en route	
621 Wrong Location	
622 No incident found on arrival of dispatch address	
631 Authorized Controlled burning	
651 Smoke scare, odor of smoke	
652 Steam, vapor, fog or dust thought to be smoke	
671 HAZMAT investigation w/ no HAZMAT	
Total	
Percent of Total Calls	

9
9
31.03%

24
4
2
30
27.78%

7 False Alarm & False Call

700 False alarm or false call, Other	
715 Local alarm system, malicious false alarm	
733 Smoke detector activation due to malfunction	
735 Alarm system sounded due to malfunction	
736 CO detector activation due to malfunction	
740 Unintentional Transmission of alarm, other	
743 Smoke detector activation, no fire - unintentional	
744 Detector activation, no fire - unintentional	
745 Alarm system activation, no fire - unintentional	

1
1
2
1
1



PROUDLY SERVING

MISSION • PRAIRIE VILLAGE • ROELAND PARK • FAIRWAY • WESTWOOD • WESTWOOD HILLS • MISSION WOODS • MISSION HILLS

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FAIRWAY FIRE ACTIVITY REPORT MAY 2023

PREVIOUS MONTH

YEAR TO DATE

INCIDENTS

746 Carbon monoxide detector activation, no CO
Total
Percent of Total Calls

0
0.00%

1
7
6.48%

Total Calls

29

108

ADMINISTRATION REPORT FOR MAY 2023

ADMINISTRATION/FINANCE COMMITTEE MEETING

The Administration & Finance Committee met May 31, 2023 and discussed the following items:

No Administrative items were discussed.

KORA REQUESTS

The Administration Department keeps a log of all Kansas Open Records Requests received. There were three record requests in April.

The Kansas Open Records Act, K.S.A. 45-215, governs the manner in which public documents are made available to the public. The City is authorized to charge for staff time and copy fees in connection with record requests.

BOARD OF ZONING APPEALS AND PLANNING COMMISSION MEETINGS

Only the BZA on May 22, 2023. The BZA heard one application requesting three variances including encroachment into setbacks, the number of accessory structures and exceeding allowed footprint for a detached garage. The BZA denied all three variance requests.

OCCUPATIONAL LICENSES

One new home occupational license was issued in May.

DOG LICENSES

Licensing History

2023 – 595 tags issued to date. Notifications via Focus on Fairway (Jan/Mar), Constant Contact - 3 emails, 2 late notice postcards and phone calls. As of May 31, 2023, two residents have failed to respond or renew the dog's license.

2022 – 586 tags issued. Residents notified via Focus on Fairway (Jan/Mar), two Constant Contact emails, 2 late notice postcards and phone calls.

2021 – 600 tags issued. Residents notified via Focus on Fairway (Jan/Mar), two Constant Contact emails, 3 late notice postcards and posted door notifications.

2020 – 492 tags issued. Residents notified via Focus on Fairway (Jan/Mar), two Constant Contact emails, 2 late notice postcards and phone calls.

2019 – 546 tags issued. Residents notified via Focus on Fairway (Jan/Mar) and two Constant Contact emails.

RENTAL AND NON-OWNER-OCCUPIED DWELLING REGISTRATIONS

Rental license renewals were sent out in March to 186 properties. To date, 66 applications received, 37 licenses issued, 28 properties pending first inspection and 1 property pending second inspection. Staff continues to identify possible rental properties and mail 30 day notices.

BUILDING DEPARTMENT REPORT

The May monthly report is attached. Four new single family home permits were issued. Monthly construction value of permits pulled was \$3,735,553.00 with a YTD total construction value of \$9,692,133.00 Permit fees collected for the month were \$ 37,705.46 and YTD \$100,926.16.

The May monthly Codes report is attached. There were 59 code violations reported in May. Most of the violations were for improper storage of trash containers, grass height and weeds.

UPCOMING MEETINGS:

MEETING LOCATIONS: Fairway City Hall unless otherwise noted. Meetings are now being held in person. City Council, Board of Zoning Appeals and Planning Commission meetings will be broadcast via YouTube.

CITY COUNCIL MEETING

Monday, June 12, 2023
6:30 p.m.

BOARD OF ZONING APPEALS

Monday, May 22, 2023
5:30 p.m.
CANCELLED – No applications

PLANNING COMMISSION

Monday, June 26, 2023
6:00 p.m.

FINANCE AND ADMINISTRATION COMMITTEE MEETING

Wednesday, June 28, 2023
6:30 p.m.

Permit Type	Sub Type	Application Type Field	Month	Previous Month	Year	Previous Year
Building Permit	Commercial		0	0	0	0
Building Permit	Commercial	Addition/Remodel	0	0	0	1
Building Permit	Commercial	Commercial	0	0	0	0
Building Permit	Commercial	Deck	0	0	1	0
Building Permit	Commercial	Demolition	0	0	0	0
Building Permit	Commercial	Driveway	0	0	0	0
Building Permit	Commercial	Electrical	0	1	1	0
Building Permit	Commercial	Fence	0	0	0	0
Building Permit	Commercial	Flatwork	0	0	0	1
Building Permit	Commercial	Footing/Foundation	1	0	1	0
Building Permit	Commercial	HVAC/Mechanical	0	0	0	0
Building Permit	Commercial	Other	0	0	0	0
Building Permit	Commercial	Permit Renewal	0	0	0	0
Building Permit	Commercial	Plumbing	0	0	0	0
Building Permit	Commercial	Roof	0	0	1	0
Building Permit	Commercial	Sign	0	0	0	0
Building Permit	Commercial	Solar	0	0	0	0
Building Permit	Residential		1	0	2	0
Building Permit	Residential	Accessory Structure	0	0	0	0
Building Permit	Residential	Addition/Remodel	2	4	12	20
Building Permit	Residential	Deck	0	1	2	4
Building Permit	Residential	Demolition	1	1	3	5
Building Permit	Residential	Driveway	2	1	9	12
Building Permit	Residential	Electrical	2	1	14	10
Building Permit	Residential	Fence	6	3	15	31
Building Permit	Residential	Flatwork	0	1	1	1
Building Permit	Residential	Footing/Foundation	1	0	1	2
Building Permit	Residential	Foundation Shoring	0	0	2	0
Building Permit	Residential	Generator	0	0	0	4
Building Permit	Residential	HVAC/Mechanical	4	1	14	17
Building Permit	Residential	New SFR	4	0	7	6
Building Permit	Residential	Other	3	0	6	4
Building Permit	Residential	Patio	1	2	6	3
Building Permit	Residential	Permit Renewal	0	0	0	0
Building Permit	Residential	Plumbing	0	0	5	5
Building Permit	Residential	Pool/Spa	0	0	0	0
Building Permit	Residential	Right-of-Way	0	0	0	0
Building Permit	Residential	Roof	3	4	10	8
Building Permit	Residential	Siding	1	2	5	3
Building Permit	Residential	Sign	0	0	0	0
Building Permit	Residential	Solar	0	0	0	2
Building Permit	Residential	Storage Shed	0	0	0	0
Grand Total Issued:			32	22	118	139
Scheduled Inspections			109	62	359	358
Building Code Complaints			55	287	373	73
Plans Reviewed			10	39	66	52
Construction Valuation			3735553	920322	9692133	8377975.22
Fees Collected			37705.46	10507.5	100926.16	0

File#	Address	Violation Code	Violation Short Description	Date of Violation
23-000681	4612 W 62ND TER	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000682	4409 W 62ND TER	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000683	4401 W 62ND TER	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000684	4319 W 62ND TER	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000685	4314 W 62ND TER	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000686	4208 W 62ND TER	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000687	4109 W 62ND TER	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000688	4100 W 62ND TER	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000689	4101 W 62ND TER	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000690	4022 W 62ND TER	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000691	4023 W 62ND TER	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000692	4019 W 62ND TER	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000695	4300 W 62ND TER	FWYMC 15-551a4	TEMPORARY SIGNS	05/02/2023
23-000696	4011 W 62ND TER	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000697	4004 W 62ND TER	IPMC 302.3	Sidewalks and driveways	05/02/2023
23-000698	4007 W 62ND TER	IPMC 302.3	Sidewalks and driveways	05/02/2023
23-000699	4013 W 62ND TER	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000700	4104 W 62ND TER	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000702	4022 W 62ND TER	FWYMC 6-55 (5)	Parking and Storage of Vehicles in Residential Areas	05/02/2023
23-000702	4022 W 62ND TER	IPMC 305.1	Rubbish or Garbage-Accumulation	05/02/2023
23-000703	4001 W 62ND TER	FWYMC 6-55 (5)	Parking and Storage of Vehicles in Residential Areas	05/02/2023
23-000704	3927 W 62ND ST	FWYMC 6-55 (5)	Parking and Storage of Vehicles in Residential Areas	05/02/2023
23-000705	4013 W 62ND ST	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000706	4013 W 62ND ST	FWYMC 6-55 (2) IPMC 302.4	Weeds 5 day correction	05/02/2023
23-000707	6140 BUENA VISTA ST	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000708	6145 CATALINA ST	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000709	4405 W 62ND ST	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000710	4409 W 62ND ST	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000711	4415 W 62ND ST	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000712	4419 W 62ND ST	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000713	4505 W 62ND ST	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000714	3840 W 56TH ST	FWYMC 12-31	Solid Waste-Storage	05/02/2023
23-000715	3800 W 57TH TER	FWYMC 12-31	Solid Waste-Storage	05/03/2023
23-000716	5700 REINHARDT DR	FWYMC 15-551a4	TEMPORARY SIGNS	05/03/2023
23-000717	5801 REINHARDT DR	FWYMC 12-31	Solid Waste-Storage	05/03/2023
23-000718	6148 REINHARDT DR	FWYMC 15-551a4	TEMPORARY SIGNS	05/03/2023
23-000718	6148 REINHARDT DR	FWYMC 6-55 (2) IPMC 302.4	Weeds 5 day correction	05/03/2023

23-000718	6148 REINHARDT DR	IPMC 303.2	Protective Treatment	05/03/2023
23-000719	3617 SHAWNEE MISSION PKWY	FWYMC 12-31	Solid Waste-Storage	05/03/2023
23-000720	3617 SHAWNEE MISSION PKWY	FWYMC 6-55 (5)	Parking and Storage of Vehicles in Residential Areas	05/03/2023
23-000721	3617 SHAWNEE MISSION PKWY	FWYMC 6-22 IPMC 302.8	Motor Vehicles	05/03/2023
23-000721	3617 SHAWNEE MISSION PKWY	IPMC 302.1	Sanitation	05/03/2023
23-000721	3617 SHAWNEE MISSION PKWY	IPMC 303.9	Overhand extensions	05/03/2023
23-000721	3617 SHAWNEE MISSION PKWY	IPMC 305.1	Rubbish or Garbage-Accumulation	05/03/2023
23-000721	3617 SHAWNEE MISSION PKWY	IPMC 306.1	Infestation	05/03/2023
23-000722	3611 W 61ST TER	FWYMC 15-551a4	TEMPORARY SIGNS	05/03/2023
23-000724	6101 BUENA VISTA ST	FWYMC 6-55 (2) IPMC 302.4	Weeds 5 day correction	05/03/2023
23-000725	4625 W 61ST TER	FWYMC 12-31	Solid Waste-Storage	05/03/2023
23-000726	4625 W 61ST TER	FWYMC 6-55 (5)	Parking and Storage of Vehicles in Residential Areas	05/03/2023
23-000727	4624 W 61ST TER	FWYMC 12-31	Solid Waste-Storage	05/03/2023
23-000728	6043 DELMAR ST	FWYMC 6-55 (2) IPMC 302.4	Weeds 5 day correction	05/03/2023
23-000729	6101 EL MONTE ST	FWYMC 6-55 (2) IPMC 302.4	Weeds 5 day correction	05/03/2023
23-000734	6046 ALHAMBRA ST	FWYMC 11-60	Traffic Hazard	05/04/2023
23-000735	3825 W 57TH TER	FWYMC Sec. 11-59	Clearances over streets and walkways	05/04/2023
23-000736	6019 DELMAR ST	FWYMC 11-61	Dead or Diseased Tree Removal	05/04/2023
23-000736	6019 DELMAR ST	IPMC 302.1	Sanitation	05/04/2023
23-000736	6019 DELMAR ST	IPMC 302.7	Accessory Structures	05/04/2023
23-000736	6019 DELMAR ST	IPMC 305.1	Rubbish or Garbage-Accumulation	05/04/2023
23-000780	5553 FAIRWAY RD	FWYMC 6-55 (2) IPMC 302.4	Weeds 5 day correction	05/23/2023

**FINANCE REPORT
FOR MAY 2023**

MAY 2023 CASH AND CERTIFICATES OF DEPOSIT

The final General Fund Cash balance for May was **\$1,489,260.63**

The final General Fund Money Market account balance was **\$50,839.54.**

The final balance for the General Fund Reserve CDs for May 2023 was **\$425,798.61.**

Part of the Reserve CD's are now reflected in the Equipment Reserve Fund.

The final balance of the General Fund Reserve for May 2023 was **\$357,229.22.**

The Administration and Finance Committee met on May 31, 2023.

2024 DRAFT Budget. The Committee reviewed the first draft of the 2024 City wide budget. The budget includes a flat mil levy rate, capturing revenues from increased valuations. This increase will be used to offset inflationary costs as well as capital projects. In addition, the DRAFT budget calls for the stormwater utility fee to increase from \$120/household to \$240 per household following the completion of the CCTV study performed on the City's stormwater infrastructure. The increase will allow the City to begin repairs/replacement of the highest priority stormwater projects.

Cash flow summary and sales tax summaries. The April cash flow summary shows monthly revenues are above what was anticipated, and expenditures are below what was anticipated. The sales tax distribution for May was \$227,454.54 which is well above the budgeted average of \$164,583.33.

The next Administration & Finance Committee meeting will be June 28, 2023 at 6:30 p.m.

ATTACHMENTS

- May Financials

MONTHLY FINANCIAL STATEMENTS

CITY OF FAIRWAY

MAY 2023

PREPARED BY:



GoodFaithAccounting.com

Management Responsibility

The organization's management is responsible for the information contained in these reports and for the development, implementation, and adherence of all financial policies and procedures. We recommend management carefully review all transactions contained in these reports to ensure accuracy and clarity.

Table of Contents

➤ Statement of Financial Position

The statement of financial position gives a financial picture of the organization as of the end of the reporting period. It reflects the assets, liabilities, and net assets of the organization.

Definition of Fund Accounting Terms

Net Assets – Total Assets minus Total Liabilities. Net Assets fall into one of two categories:

1. **With Donor Restriction** – funds that may be spent only as restricted by the donor.
2. **Without Donor Restrictions** – funds available for general operations. These may be further separated as follows:
 - a. **Net Investment in Fixed Assets** - total fixed assets minus accumulated depreciation minus any loans related to fixed assets.
 - b. **Board Designated** - although not donor restricted, these amounts have been segregated by the board (or finance committee, elders, etc.) for special purposes.
 - c. **Prior Years' Net Balance** - cumulative net activity (revenue minus expenses) from all prior years.
 - d. **Current Year Net Balance** - current year net activity (detailed on the Statement of Activities).

➤ Statement of Activities

The statement of activities reflects the revenues and expenses of the organization for the current period of time - typically the current month and year-to-date. It can also be used to compare actual revenues and expenses to those budgeted.

City of Fairway
Statement of Net Assets
May 31

		2023	2022
Assets			
Cash			
Cash in General Checking - Pooled			
1010.000	General Fund	1,489,260.63	1,544,776.25
1010.000	General Fund Reserves*	(68,569.39)	(68,569.39)
1010.000	Special Highway Fund	235,429.44	287,395.17
1010.000	Storm Water Utility Fund	251,308.75	219,483.30
1010.000	Debt Service Fund	242,936.33	227,270.66
1010.000	2014 Sales Tax Fund	362,056.94	273,851.89
1010.000	Equipment Reserve Fund	870,000.00	700,000.00
1010.000	Shawnee Indian Mission Fund	5,008.11	4,394.93
1010.000	Special Parks & Recreation Fund	7,198.14	4,949.94
1010.000	Fairway Tree Fund	28,985.00	1,185.00
1010.000	Federal Grant Fund	-	302,166.12
1010.000	Federal Grant Fund	2,096.42	0.89
1010.000	Drug Tax Fund	1.00	1.00
1010.000	Capital Improvements Fund	1,458,044.75	1,441,767.59
1010.000	Unrestricted ARPA Funds	604,364.35	32.11
	Total Cash in General Checking - Pooled	\$ 5,488,120.47	\$ 4,938,705.46
Cash in Other Accounts			
1131.000	General Fund Money Market Account	50,839.54	50,672.13
1132.000	CD - GF Reserves (FNB 0826)	54,503.49	54,426.18
1133.000	CD - GF Reserves (FNB 0031)	144,689.85	144,543.62
1134.000	CD - GF Reserves (FNB 0827)	108,997.36	108,666.33
1135.000	CD - GF Reserves (FNB 0828)	117,607.91	116,268.19
1112.000	Court Bond Cash	16,531.00	9,871.00
1113.000	Police Property & Evidence	4,790.41	1,285.41
1111,1128	Petty Cash Funds	169.00	169.00
	Total Cash in Other Accounts	498,128.56	485,901.86
	Total Cash	5,986,249.03	5,424,607.32
Other Current Assets			
1121.000	Taxes Receivable	2,747,763.27	2,747,763.27
1122.000	Drain Removal Reimbursement	685.68	685.68
1127.000	Prepaid Expenses	100,815.91	48,492.43
1125,1126,1129	Accounts Receivable	1,404.00	1,404.00
	Total Other Current Assets	2,850,668.86	2,798,345.38
	Total Assets	\$ 8,836,917.89	\$ 8,222,952.70

*CD's that are part of the general fund reserves are not reflected in this amount.

Liabilities & Net Assets

Current Liabilities			
2005.000	Accounts Payable	123,648.96	157,271.67
2030.000	Accounts Payable Payroll	30,492.76	30,492.76
2040.000	Insurance Settlement	4,806.16	4,806.16

City of Fairway
Statement of Net Assets
May 31

		2023	2022
2045.000	Federal grant unearned revenue	302,166.12	302,166.12
2110.2111	Court Bond Liability	15,225.05	8,565.05
2115.000	Police Property & Evidence	5,269.41	1,764.41
2116.000	State Court Costs	10,633.39	9,475.89
2117.000	State Judge's Training Fee	(310.00)	(141.50)
2118.000	State DL Reinstatement	960.12	836.12
2119.000	State Community Correction Fund	(425.00)	(425.00)
2120.000	Seatbelt Safety Fund	120.00	220.00
2125.000	Collection Fees Payable	119.47	119.47
2130.000	Federal Withholding Payable	-	(3.78)
2140.000	Kansas Withholding Payable	3,521.00	2,376.00
2180.000	Retirement - Employee	1,469.75	1,510.39
2190.000	Group Life	121.75	5.36
2200.000	Dental Withholding	(183.11)	(14.68)
2210.000	Health Insurance	728.64	942.29
2211.000	HSA	(1,135.39)	(1,135.39)
2212.000	Short Term Disability	(1,852.25)	93.38
2213.000	FSA 125 Plan	(1,757.86)	(1,018.20)
2214.000	Supplemental Insurance	4,459.47	535.46
2215.000	Vision Insurance	333.77	355.97
2216.000	CID Legal	(8,028.22)	1,512.58
2217.000	4210/4220 Development	22,646.70	(5,223.50)
2220.000	Garnishments	-	-
	Total Current Liabilities	\$ 513,030.69	\$ 515,087.03
	Other Liabilities		
2300.000	Deferred Revenue - Bond & Interest Fund	145,001.00	145,001.00
2400.000	Deferred Revenue - General Fund	2,091,513.00	2,091,513.00
	Total Other Liabilities	2,236,514.00	2,236,514.00
	Net Assets		
2500.100	Fund Balance - General Fund	1,820,547.99	1,792,774.08
2500.110	Fund Balance - General Fund Reserves	357,229.22	355,334.93
2500.520	Fund Balance Designated - Special Highway	262,530.71	314,496.44
2500.540	Fund Balance Designated - Storm Water	250,572.39	213,278.49
2500.660	Fund Balance Designated - Bond & Interest	278,734.35	263,068.68
2500.665	Fund Balance Designated - Sales Tax Fund	433,652.66	345,447.61
2500.750	Fund Balance Designated - Equipment Reserve	870,000.00	700,000.00
2500.770	Fund Balance Designated - Special Parks & Recreation	7,198.14	4,949.94
2500.760	Fund Balance Designated - Shawnee Indian Mission	3,830.96	3,217.78
2500.780	Fund Balance Designated - Fairway Tree Fund	28,985.00	1,185.00
2500.800	Fund Balance Designated - Federal Grant Fund	(302,166.12)	-
2500.825	Fund Balance Designated - 55th Street CID Fund	2,096.42	0.89
2500.880	Fund Balance Designated - Drug Tax	1.00	1.00
2500.900	Fund Balance Designated - Capital Improvement Funds	1,469,796.24	1,477,564.83
2500.904	Fund Balance Designated - Unrestricted ARPA Funds	604,364.24	32.00
	Total Net Assets	6,087,373.20	5,471,351.67
	Total Liabilities & Net Assets	\$ 8,836,917.89	\$ 8,222,952.70

City of Fairway
Subsidiary Schedule - Cash Balances
For the 5 Months Ended May 31, 2023

		<u>12/31/2022</u>	<u>2023 Activity</u>		<u>5/31/2023</u>
		<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u>
<u>Funds Pooled in General Checking</u>					
1010	General Fund	482,462.01	\$ 2,789,921.73	\$ 1,783,123.11	1,489,260.63
1010	General Fund Reserves	(68,569.39)	-	-	(68,569.39)
1010	Special Highway Fund	169,928.75	65,500.69	-	235,429.44
1010	Storm Water Utility Fund	162,533.67	150,351.92	61,576.84	251,308.75
1010	Debt Service Fund	110,227.57	170,490.76	37,782.00	242,936.33
1010	2014 Sales Tax Fund	316,100.60	129,508.40	83,552.06	362,056.94
1010	Equipment Reserve Fund	860,000.00	10,000.00	-	870,000.00
1010	Shawnee Indian Mission Fund	4,840.93	51,728.00	51,560.82	5,008.11
1010	Special Parks & Recreation Fund	6,430.86	767.28	-	7,198.14
1010	Fairway Tree Fund	17,835.00	11,150.00	-	28,985.00
1010	Federal Grant Fund	-	-	-	-
1010	55th Street CID	12,937.20	8,589.59	19,430.37	2,096.42
1010	Drug Tax Fund	1.00	-	-	1.00
1010	Capital Improvement Funds	2,414,362.00	67,754.19	1,024,071.44	1,458,044.75
1010	Unrestricted ARPA Funds	32.11	604,332.24	-	604,364.35
Total Funds Pooled in General Checking		4,489,122.31	4,060,094.80	3,061,096.64	5,488,120.47

<u>Funds Held in Other Accounts</u>					
1131	General Fund Money Market Account	50,686.99	152.55	-	50,839.54
1132	Certificate of Deposit - GF Reserves	54,464.93	38.56	-	54,503.49
1133	Certificate of Deposit - GF Reserves	144,654.08	35.77	-	144,689.85
1134	Certificate of Deposit - GF Reserves	108,832.18	165.18	-	108,997.36
1135	Certificate of Deposit - GF Reserves	116,937.97	669.94	-	117,607.91
1112	Court Bond Cash	13,384.00	6,960.00	3,813.00	16,531.00
1113	Police Property & Evidence	4,790.41	-	-	4,790.41
1111,1128	Petty Cash	169.00	-	-	169.00
	Total Cash	<u>\$ 4,983,041.87</u>	<u>\$ 4,068,116.80</u>	<u>\$ 3,064,909.64</u>	<u>\$ 5,986,249.03</u>

City of Fairway
Statement of Activities
Year-to-Date Fund Summary
For the 5 Months Ended May 31, 2023

	Shawnee															Total Funds
	General	General Fund Reserves	Special Highway	Storm Water Utility	Debt Service	2014 Sales Tax Fund	Equipment Reserve	Indian Mission Fund	Special Parks & Recreation	Fairway Tree Fund	Federal Grant Fund	55th Street CID Fund	Drug Tax	General Capital Improvement	Unrestricted ARPA Funds	
Cash Carryforward	\$ 533,149.00	\$ 356,319.77	\$ 169,928.75	\$ 162,533.67	\$ 110,227.57	\$ 316,100.60	\$ 860,000.00	\$ 4,840.93	\$ 6,430.86	\$ 17,835.00	\$ -	\$ 12,937.20	\$ 1.00	\$ 2,414,362.00	\$ 32.11	\$ 4,964,698.46
Revenue																
Assessment Revenue	2,750,619.86		65,500.69	150,351.92	170,490.76	129,508.40			767.28			8,589.59	-	64,754.19		3,340,582.69
Other Income	46,414.42	909.45	-					41,728.00		11,150.00						100,201.87
Bond Proceeds																
Transfer of Funds	-	-	-	-	-	-	10,000.00	10,000.00	-	-	-	-	-	3,000.00	604,332.24	627,332.24
Total Revenue	2,797,034.28	909.45	65,500.69	150,351.92	170,490.76	129,508.40	10,000.00	51,728.00	767.28	11,150.00	-	8,589.59	-	67,754.19	604,332.24	4,068,116.80
Total Revenue & Cash Carryforward	3,330,183.28	357,229.22	235,429.44	312,885.59	280,718.33	445,609.00	870,000.00	56,568.93	7,198.14	28,985.00	-	21,526.79	1.00	2,482,116.19	604,364.35	9,032,815.26
Expenditures																
Administration	548,049.30															548,049.30
Police	480,825.97															480,825.97
Public Works	361,015.77															361,015.77
Court	77,321.98															77,321.98
Parks & Recreation	241,477.62															241,477.62
Projects			-	16,100.57		8,280.00	-		-	-				401,858.98	-	426,239.55
Programs								51,560.82								51,560.82
Payments				14,675.50	37,782.00	75,272.06								37,627.70		165,357.26
Miscellaneous				27,735.63								19,430.37				47,166.00
Contingency	20,000.00	-	-	-	-	-	-	-	-	-	-	-	-	604,332.24	-	624,332.24
Total Expenditures	1,728,690.64	-	-	58,511.70	37,782.00	83,552.06	-	51,560.82	-	-	-	19,430.37	-	1,043,818.92	-	3,023,346.51
Change in Fund Balance																
After Cash Carryforward	\$ 1,601,492.64	\$ 357,229.22	\$ 235,429.44	\$ 254,373.89	\$ 242,936.33	\$ 362,056.94	\$ 870,000.00	\$ 5,008.11	\$ 7,198.14	\$ 28,985.00	\$ -	\$ 2,096.42	\$ 1.00	\$ 1,438,297.27	\$ 604,364.35	\$ 6,009,468.75
Change in Fund Balance																
Before Cash Carryforward	\$ 1,068,343.64	\$ 909.45	\$ 65,500.69	\$ 91,840.22	\$ 132,708.76	\$ 45,956.34	\$ 10,000.00	\$ 167.18	\$ 767.28	\$ 11,150.00	\$ -	\$ (10,840.78)	\$ -	\$ (976,064.73)	\$ 604,332.24	\$ 1,044,770.29
Beginning Fund Balance	752,204.32	356,319.80	197,030.02	158,732.17	146,025.59	387,696.32	860,000.00	3,663.78	6,430.86	17,835.00	(302,166.12)	12,937.20	1.00	2,445,860.97	32.00	5,042,602.91
Ending Fund Balance	1,820,547.96	357,229.25	262,530.71	250,572.39	278,734.35	433,652.66	870,000.00	3,830.96	7,198.14	28,985.00	(302,166.12)	2,096.42	1.00	1,469,796.24	604,364.24	6,087,373.20

City of Fairway
Statement of Activities
General Operating Fund
For the 5 Months Ended May 31, 2023

							Unencumbered	
			Current Month	Year to Date	Budget to Date	Annual Budget	Balance	% Remaining
Revenues								
4000	.100	Cash Carryforward	\$ -	\$ 533,149.00	\$ 260,000.00	\$ 260,000.00	\$ (273,149.00)	(\$1.05)
4005	.100	Advalorem Tax	-	1,364,186.70	1,397,000.00	2,271,438.00	907,251.30	39.9%
4010	.100	Back Tax	-	7,976.83	-	-	(7,976.83)	N/A
4020	.100	Local Sales Tax	55,230.21	259,016.78	260,416.65	624,999.96	365,983.18	58.6%
4030	.100	County/State Sales Tax	52,316.94	234,823.57	225,000.00	540,000.00	305,176.43	56.5%
4040	.100	County Special Sales Tax	10,463.42	46,964.83	45,833.35	110,000.04	63,035.21	57.3%
4045	.100	County Public Safety Sales Tax	10,463.35	46,964.54	41,666.65	99,999.96	53,035.42	53.0%
4050	.100	Motor Vehicle Tax	-	46,296.70	57,000.00	187,078.00	140,781.30	75.3%
4060	.100	Rec Vehicle Tax/Commercial Vehicle Tax	-	1,437.34	1,200.00	1,916.00	478.66	25.0%
4066	.100	Building Permits	25,345.44	87,717.16	62,500.00	150,000.00	62,282.84	41.5%
4068	.100	Occ Lic/CMB Lic	-	50.00	960.00	7,500.00	7,450.00	99.3%
4069	.100	Rental Licenses/Inspection	4,800.00	8,550.00	4,890.00	25,000.00	16,450.00	65.8%
4070	.100	Franchise Tax - KCP&L	22,549.40	62,040.30	70,000.00	200,000.00	137,959.70	69.0%
4080	.100	Franchise Tax - Gas Service	15,927.11	97,513.72	56,706.33	85,000.00	(12,513.72)	-14.7%
4090	.100	Franchise Tax - AT&T	2,080.57	4,946.94	5,833.35	14,000.04	9,053.10	64.7%
4100	.100	Franchise Tax - TimeWarner	5,249.41	10,700.44	13,000.00	25,000.00	14,299.56	57.2%
4110	.100	Franchise Tax - Surewest	452.01	1,230.49	2,095.44	6,000.00	4,769.51	79.5%
4115	.100	Franchise Tax - Google	-	-	-	-	-	N/A
4120	.100	Franchise Tax - MCI Metro	-	-	4,409.00	15,000.00	15,000.00	100.0%
4200	.100	Dog Licenses	1,360.00	7,181.00	5,441.00	7,000.00	(181.00)	-2.6%
4290	.100	Ordinance Violation Assesment	-	7,317.00	-	-	(7,317.00)	N/A
4300	.100	Alarm Fees	10.00	260.00	178.36	350.00	90.00	25.7%
4340	.100	City Solid Waste and Recycling	-	194,176.03	208,000.00	340,000.00	145,823.97	42.9%
4350	.100	Local Alcoholic Liquor	-	767.27	500.00	1,500.00	732.73	48.8%
4400	.100	55th Street CID	194.30	194.30	-	-	(194.30)	N/A
4500	.100	Pool Membership Fees	49,386.00	76,051.50	74,000.00	110,000.00	33,948.50	30.9%
4550	.100	Pool Gate Fees	3,632.98	3,632.98	1,500.00	75,000.00	71,367.02	95.2%
4570	.100	P&R Programming	8,297.50	58,952.50	44,700.00	65,000.00	6,047.50	9.3%
4575	.100	Special Events	-	661.00	2,000.00	8,000.00	7,339.00	91.7%
4580	.100	P&R - Super Pass	3,595.00	7,255.00	6,900.00	14,000.00	6,745.00	48.2%
4590	.100	Facility Rental Fees	4,595.00	26,901.00	10,500.00	40,000.00	13,099.00	32.7%
4595	.100	Sponsorships/Donations	-	-	-	500.00	500.00	100.0%
4600	.100	Pool Concessions	4,009.96	4,009.96	2,500.00	50,000.00	45,990.04	92.0%
4650	.100	Swim Team Revenues	6,860.00	19,656.00	16,700.00	17,000.00	(2,656.00)	-15.6%
4700	.100	Court Fines	12,778.33	49,922.98	58,330.00	140,000.00	90,077.02	64.3%
4701	.100	Bond Forfeits	-	-	-	-	-	N/A
4705	.100	Returned Check Fees	-	-	-	-	-	N/A
4710	.100	Court Costs	3,607.50	11,602.00	12,500.00	30,000.00	18,398.00	61.3%
4715	.100	Insurance Settlement	-	-	-	-	-	N/A
4720	.100	Driver License Reinstatement	-	-	-	-	-	N/A
4725	.100	Fingerprinting Services	305.00	1,663.00	833.35	2,000.04	337.04	16.9%
4730	.100	Right of Way Permits	1,600.00	6,800.00	5,780.00	12,000.00	5,200.00	43.3%
4740	.100	Interest on Investments	7,027.91	33,157.64	625.00	1,500.00	(31,657.64)	-2110.5%
4750	.100	Record Copying	66.71	595.03	345.00	800.00	204.97	25.6%
4755	.100	Trash Bag Tags	18.75	93.75	125.00	300.00	206.25	68.8%
4760	.100	Miscellaneous	-	5,723.00	2,000.00	4,000.00	(1,723.00)	-43.1%
4765	.100	City Logo Product Sales	-	45.00	5.00	25.00	(20.00)	-80.0%
Total Revenues			312,222.80	3,330,183.28	2,961,973.48	5,541,907.04	2,211,723.76	39.9%
Expenditures								
Administration								
5010	.411	Salaries	28,904.56	143,858.25	151,459.00	393,795.00	249,936.75	63.5%
5030	.411	Payroll Taxes-Employer	2,512.64	12,336.66	11,585.00	30,126.00	17,789.34	59.0%
5090	.411	Retirement	4,087.56	20,117.87	20,340.00	52,887.00	32,769.13	62.0%
5220	.411	License Fees	40.00	15,935.00	8,000.00	13,500.00	(2,435.00)	-18.0%
5230	.411	Utilities	2,961.71	11,543.23	14,500.00	35,000.00	23,456.77	67.0%
5250	.411	Insurance	1,039.68	30,146.22	45,800.00	179,200.00	149,053.78	83.2%
5260	.411	Health Insurance	6,907.16	34,535.80	34,649.15	83,157.96	48,622.16	58.5%
5290	.411	Animal Care	-	130.00	-	15,000.00	14,870.00	99.1%

City of Fairway
Statement of Activities
General Operating Fund
For the 5 Months Ended May 31, 2023

			Unencumbered					
			Current Month	Year to Date	Budget to Date	Annual Budget	Balance	% Remaining
5310 .411	Accounting		6,038.00	16,155.00	18,500.00	49,000.00	32,845.00	67.0%
5320 .411	Consultant/Engineering		-	1,575.00	-	-	(1,575.00)	N/A
5330 .411	Building Maintenance		2,021.50	8,521.40	5,000.00	12,000.00	3,478.60	29.0%
5340 .411	Publications		39.22	278.61	450.00	4,100.00	3,821.39	93.2%
5350 .411	Legal Fees		6,381.20	38,516.10	31,250.00	75,000.00	36,483.90	48.6%
5360 .411	Printing/Newsletter		-	3,384.46	4,100.00	8,000.00	4,615.54	57.7%
5370 .411	Equipment Maintenance & Licenses		509.44	9,342.70	12,833.35	30,800.04	21,457.34	69.7%
5380 .411	Training/Membership		351.29	12,959.09	14,838.79	25,300.00	12,340.91	48.8%
5390 .411	Election		-	-	-	5,000.00	5,000.00	100.0%
5400 .411	Special Assistance		1,000.00	1,000.00	2,000.00	2,000.00	1,000.00	50.0%
5410 .411	Civil Defense Siren		62.64	157.66	164.26	450.00	292.34	65.0%
5420 .411	Reimbursed Expenditures		200.00	1,000.00	400.00	500.00	(500.00)	-100.0%
5430 .411	Mayor/Councilmembers		1,500.00	7,500.00	7,500.00	18,000.00	10,500.00	58.3%
5470 .411	City Solid waste and Recycling		28,665.30	171,991.80	143,567.50	344,562.00	172,570.20	50.1%
5610 .411	Operating Supplies		-	-	-	-	-	N/A
5700 .411	Office Supplies		498.48	2,011.53	1,900.00	3,800.00	1,788.47	47.1%
5718 .411	Credit Card Fees		340.78	1,721.86	2,500.00	6,000.00	4,278.14	71.3%
5720 .411	Miscellaneous		-	20.79	830.00	2,000.00	1,979.21	99.0%
5725 .411	Ordinance Violation Assesment		-	1,315.00	-	-	(1,315.00)	N/A
5730 .411	Postage		1,100.00	1,995.27	1,791.45	3,700.00	1,704.73	46.1%
5850 .411	Publicity/Memberships		-	-	-	-	-	N/A
5900 .411	Capital Outlay		-	-	-	-	-	N/A
5940 .411	Debt Service - GO Bonds 2010 & 2012		-	-	-	-	-	N/A
5951 .411	Contingency		-	-	45,830.00	110,000.00	110,000.00	100.0%
5960 .411	Department Reserve		-	-	-	-	-	N/A
Total Administration			95,161.16	548,049.30	579,788.50	1,502,878.00	954,828.70	63.5%
Police								
5010 .412	Salaries		58,673.59	289,237.75	297,280.75	772,929.96	483,692.21	62.6%
5020 .412	Overtime		1,944.77	9,761.50	12,146.40	30,000.00	20,238.50	67.5%
5030 .412	Payroll Taxes-Employer		4,547.13	22,384.97	23,635.40	61,452.04	39,067.07	63.6%
5090 .412	Retirement		14,247.27	67,900.99	76,286.30	198,350.00	130,449.01	65.8%
5200 .412	Uniforms		87.92	694.33	2,580.00	8,500.00	7,805.67	91.8%
5220 .412	License Fees		-	-	-	-	-	N/A
5230 .412	Utilities		2,400.66	6,177.49	9,200.00	21,000.00	14,822.51	70.6%
5250 .412	Insurance		-	-	-	-	-	N/A
5260 .412	Health Insurance		7,335.60	36,868.00	38,593.75	92,625.00	55,757.00	60.2%
5300 .412	Pest Control		-	-	-	-	-	N/A
5330 .412	Building Maintenance		2,147.47	8,364.51	3,300.00	13,200.00	4,835.49	36.6%
5350 .412	Legal Fees		-	-	-	-	-	N/A
5360 .412	Printing/Newsletter		209.70	496.36	1,400.00	3,500.00	3,003.64	85.8%
5370 .412	Equipment Maintenance & Licenses		-	-	-	-	-	N/A
5380 .412	Training/Membership		2,603.62	8,477.12	13,000.00	25,000.00	16,522.88	66.1%
5381 .412	Dues/Membership		125.00	746.56	3,100.00	4,000.00	3,253.44	81.3%
5395 .412	Ammunition		-	79.96	1,000.00	2,500.00	2,420.04	96.8%
5455 .412	Computer		504.75	7,988.72	6,000.00	20,000.00	12,011.28	60.1%
5475 .412	Equipment Purchase		545.20	2,234.19	7,500.00	15,000.00	12,765.81	85.1%
5480 .412	Radio/Radar		-	589.25	1,250.00	3,000.00	2,410.75	80.4%
5500 .412	Contract Services		-	1,318.58	7,000.00	12,000.00	10,681.42	89.0%
5670 .412	Prisoner Care		-	-	1,000.00	2,000.00	2,000.00	100.0%
5700 .412	Office Supplies		276.74	1,374.56	2,700.00	6,750.00	5,375.44	79.6%
5715 .412	Photography		-	-	-	-	-	N/A
5720 .412	Miscellaneous		-	(40.40)	500.00	2,500.00	2,540.40	101.6%
5780 .412	Car Expense		5,539.59	16,171.53	14,000.00	40,284.00	24,112.47	59.9%
5875 .412	Capital Projects		-	-	-	-	-	N/A
5900 .412	Capital Outlay		-	-	22,500.00	45,000.00	45,000.00	100.0%
5910 .412	Transfer of Funds		-	-	-	-	-	N/A
5911 .412	Transfer to Equipment Rsv.		-	-	-	-	-	N/A
5960 .412	Department Reserve		-	-	-	-	-	N/A

City of Fairway
Statement of Activities
General Operating Fund
For the 5 Months Ended May 31, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget to Date</u>	<u>Annual Budget</u>	<u>Unencumbered Balance</u>	<u>% Remaining</u>
Total Police	101,189.01	480,825.97	543,972.60	1,379,591.00	898,765.03	65.1%
Public Works						
5010 .413 Salaries	27,612.62	139,473.31	141,556.50	368,046.90	228,573.59	62.1%
5020 .413 Overtime	64.77	771.81	10,550.00	17,680.00	16,908.19	95.6%
5030 .413 Payroll Taxes-Employer	1,996.47	10,190.30	11,636.13	29,508.08	19,317.78	65.5%
5090 .413 Retirement	3,798.29	18,463.79	20,382.25	51,803.97	33,340.18	64.4%
5200 .413 Uniforms	1,362.75	2,683.78	2,500.00	2,500.00	(183.78)	-7.4%
5220 .413 License Fees	-	-	-	-	-	N/A
5230 .413 Utilities	2,321.65	12,196.92	10,333.35	24,800.00	12,603.08	50.8%
5260 .413 Health Insurance	7,517.50	37,573.90	36,910.40	88,584.96	51,011.06	57.6%
5320 .413 Consultant/Engineering	-	1,694.00	13,000.00	20,500.00	18,806.00	91.7%
5330 .413 Building Maintenance	-	-	1,250.00	3,000.00	3,000.00	100.0%
5370 .413 Equipment Maintenance & Licenses	-	1,855.26	5,500.00	15,000.00	13,144.74	87.6%
5380 .413 Training/Membership	1,329.00	2,820.30	5,650.00	7,000.00	4,179.70	59.7%
5420 .413 Reimbursed Expenditures	-	-	-	-	-	N/A
5472 .413 Equipment Rental	1,337.50	1,337.50	-	1,000.00	(337.50)	-33.8%
5510 .413 Tree Board	-	-	-	7,500.00	7,500.00	100.0%
5520 .413 Salt	-	8,569.86	15,900.00	23,100.00	14,530.14	62.9%
5550 .413 Street Repair	-	4,885.00	20,000.00	20,000.00	15,115.00	75.6%
5570 .413 Tree Expense	4,358.60	41,945.90	81,300.00	114,500.00	72,554.10	63.4%
5580 .413 Street Lights	8,777.18	44,614.11	60,208.30	144,500.00	99,885.89	69.1%
5585 .413 Crack Sealing	-	-	-	-	-	N/A
5700 .413 Office Supplies	-	305.30	687.50	1,650.00	1,344.70	81.5%
5720 .413 Miscellaneous	-	276.02	145.00	350.00	73.98	21.1%
5760 .413 Dump Fees	-	-	2,975.00	7,500.00	7,500.00	100.0%
5770 .413 Materials/Supplies	1,560.05	6,949.70	7,850.00	20,500.00	13,550.30	66.1%
5780 .413 Car Expense	1,507.71	7,097.09	8,700.00	20,000.00	12,902.91	64.5%
5783 .413 Lease/Purchase Payments	-	-	-	-	-	N/A
5800 .413 Street Signs	-	4,072.92	1,460.00	3,500.00	(572.92)	-16.4%
5900 .413 Capital Outlay	6,264.00	13,239.00	15,000.00	21,500.00	8,261.00	38.4%
5940 .413 Debt Service - GO Bonds 2010 & 2012	-	-	-	-	-	N/A
5960 .413 Department Reserve	-	-	-	-	-	N/A
Total Public Works	69,808.09	361,015.77	473,494.43	1,014,023.91	653,008.14	64.4%
Court						
5010 .414 Salaries	19,202.82	54,099.40	47,900.00	99,900.00	45,800.60	45.8%
5020 .414 Overtime	-	-	-	-	-	N/A
5030 .414 Payroll Taxes-Employer	1,500.63	3,921.07	3,458.00	7,653.00	3,731.93	48.8%
5090 .414 Retirement	883.25	4,980.54	4,500.00	9,992.00	5,011.46	50.2%
5260 .414 Health Insurance	1,914.20	9,571.00	8,967.00	18,067.00	8,496.00	47.0%
5350 .414 Legal Fees	150.00	1,982.95	830.00	2,000.00	17.05	0.9%
5381 .414 Dues/Membership	-	143.95	300.00	300.00	156.05	52.0%
5640 .414 Driver License Reinstatement	-	-	-	-	-	N/A
5660 .414 Law Enforcement Training	-	-	-	-	-	N/A
5670 .414 Prisoner Care	900.00	1,875.00	250.00	900.00	(975.00)	-108.3%
5700 .414 Office Supplies	390.62	573.07	833.35	2,000.04	1,426.97	71.3%
5720 .414 Miscellaneous	-	175.00	104.15	250.00	75.00	30.0%
5960 .414 Department Reserve	-	-	-	-	-	N/A
Total Court	24,941.52	77,321.98	67,142.50	141,062.04	63,740.06	45.2%
Parks & Recreation						
5010 .415 Salaries	24,730.89	94,809.32	92,000.00	463,076.00	368,266.68	79.5%
5020 .415 Overtime	-	-	-	-	-	N/A
5030 .415 Payroll Taxes-Employer	1,574.84	5,818.75	6,100.00	35,426.00	29,607.25	83.6%
5090 .415 Retirement	2,079.83	9,963.07	10,922.50	26,214.00	16,250.93	62.0%
5200 .415 Uniforms	5,384.16	5,881.53	7,000.00	7,000.00	1,118.47	16.0%
5230 .415 Utilities	5,926.01	13,313.93	13,100.00	48,000.00	34,686.07	72.3%
5260 .415 Health Insurance	1,298.88	6,508.00	17,320.00	41,569.00	35,061.00	84.3%

City of Fairway
Statement of Activities
General Operating Fund
For the 5 Months Ended May 31, 2023

		<u>Current Month</u>	<u>Year to Date</u>	<u>Budget to Date</u>	<u>Annual Budget</u>	<u>Unencumbered Balance</u>	<u>% Remaining</u>
5380 .415	Training/Membership	2,766.59	6,367.49	9,000.00	15,500.00	9,132.51	58.9%
5420 .415	Reimbursed Expenditures	29.13	29.13	200.00	900.00	870.87	96.8%
5605 .415	Maintenance	13,050.86	22,568.80	13,000.00	34,000.00	11,431.20	33.6%
5610 .415	Operating Supplies	2,084.92	9,046.93	6,000.00	14,500.00	5,453.07	37.6%
5630 .415	Taxes	479.22	568.07	1,400.00	12,500.00	11,931.93	95.5%
5700 .415	Office Supplies	-	-	-	-	-	N/A
5718 .415	Credit Card Fees	2,664.12	3,426.07	1,350.00	7,000.00	3,573.93	51.1%
5720 .415	Miscellaneous	-	-	60.00	200.00	200.00	100.0%
5820 .415	Chemicals	757.92	757.92	4,500.00	16,000.00	15,242.08	95.3%
5830 .415	Landscaping	507.50	(344.60)	9,000.00	15,000.00	15,344.60	102.3%
5840 .415	Facility Rental Supplies	1,621.36	6,703.40	3,350.00	11,000.00	4,296.60	39.1%
5850 .415	Publicity/Memberships	-	8,879.69	5,000.00	10,000.00	1,120.31	11.2%
5860 .415	Swim Team Expenditures	(1,551.70)	(1,551.70)	250.00	3,300.00	4,851.70	147.0%
5870 .415	Concession Supplies	7,088.72	7,708.71	5,000.00	35,000.00	27,291.29	78.0%
5900 .415	Capital Outlay	2,295.89	34,200.00	34,200.00	34,200.00	-	0.0%
5920 .415	Concerts/Programming	1,582.69	3,746.19	4,600.00	28,000.00	24,253.81	86.6%
5925 .415	Transfer to SIM Fund	-	-	-	-	-	N/A
5931 .415	Special Events	29.95	3,076.92	2,250.00	7,000.00	3,923.08	56.0%
5960 .415	Department Reserve	-	-	-	-	-	N/A
Total Parks & Recreation		74,401.78	241,477.62	245,602.50	865,385.00	623,907.38	72.1%
Interfund Transfers							
5910 .420	Transfer of Funds	-	-	-	463,314.00	463,314.00	100.0%
5911 .420	Transfer to Equipment Rsv.	-	10,000.00	10,000.00	10,000.00	-	0.0%
5912 .420	Transfer to SIM Fund	-	10,000.00	20,000.00	35,356.00	25,356.00	71.7%
5913 .420	Transfer to Debt Service Fund	-	-	-	-	-	N/A
Total Interfund Transfers		-	20,000.00	30,000.00	508,670.00	488,670.00	96.1%
Total Expenditures		365,501.56	1,728,690.64	1,940,000.53	5,411,609.95	3,682,919.31	68.1%
Change in Fund Balance		\$ (53,278.76)	\$ 1,601,492.64	\$ 1,021,972.95	\$ 130,297.09	\$ (1,471,195.55)	
		<u>Total</u>	<u>GF</u>	<u>Reserves</u>			
Change in Fund Balance w/o Cash							
Carryforward (including Reserves)		\$ 1,069,253.09	\$ 1,068,343.64	\$ 909.45			
Beginning Fund Balance		1,108,524.12	752,204.32	356,319.80			
Ending Fund Balance		\$ 2,177,777.21	\$ 1,820,547.96	\$ 357,229.25			

City of Fairway
Statement of Activities
General Fund Reserves - 110
For the 5 Months Ended May 31, 2023

		<u>Current Month</u>	<u>Year to Date</u>	<u>Budget to Date</u>	<u>Annual Budget</u>	<u>Unencumbered Balance</u>
Revenues						
4000.110	Cash Carryforward	\$ -	\$ 356,319.77	\$ -	\$ -	\$ (356,319.77)
4740.110	Interest on Investments	-	909.45	-	-	(909.45)
4800.110	Transfer of Funds	-	-	-	-	-
	Total Revenues	<u>-</u>	<u>357,229.22</u>	<u>-</u>	<u>-</u>	<u>(357,229.22)</u>
Expenditures						
5950.110	Contingency - General Fund Reserves	-	-	-	-	-
	Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Change in Fund Balance	<u>\$ -</u>	<u>\$ 357,229.22</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (357,229.22)</u>

City of Fairway
Statement of Activities
Special Highway - 520
For the 5 Months Ended May 31, 2023

		<u>Current Month</u>	<u>Year to Date</u>	<u>Budget to Date</u>	<u>Annual Budget</u>	<u>Unencumbered Balance</u>
Revenues						
4000.520	Cash Carryforward	\$ -	\$ 169,928.75	\$ 143,313.37	\$ 143,313.37	\$ (26,615.38)
4726.520	Special Highway Revenue	-	65,500.69	55,050.00	110,100.00	44,599.31
4760.520	Miscellaneous	-	-	-	-	-
	Total Revenues	<u>-</u>	<u>235,429.44</u>	<u>198,363.37</u>	<u>253,413.37</u>	<u>17,983.93</u>
Expenditures						
5500.520	Contract Services	-	-	-	-	-
5680.520	Street Repairs/Improvements	-	-	75,000.00	225,000.00	225,000.00
5681.520	CIP Street Projects	-	-	-	-	-
5705.520	Cash Reserve	-	-	-	28,413.37	28,413.37
5910.520	Transfer of Funds	-	-	-	-	-
	Total Expenditures	<u>-</u>	<u>-</u>	<u>75,000.00</u>	<u>253,413.37</u>	<u>253,413.37</u>
	Change in Fund Balance	<u>\$ -</u>	<u>\$ 235,429.44</u>	<u>\$ 123,363.37</u>	<u>\$ -</u>	<u>\$ (235,429.44)</u>
	Change in Fund Balance without Cash Carryforward		\$ 65,500.69			
	Beginning Fund Balance		<u>197,030.02</u>			
	Ending Fund Balance		<u>\$ 262,530.71</u>			

City of Fairway
Statement of Activities
Storm Water Utility - 540
For the 5 Months Ended May 31, 2023

		<u>Current Month</u>	<u>Year to Date</u>	<u>Budget to Date</u>	<u>Annual Budget</u>	<u>Unencumbered Balance</u>
Revenues						
4000.540	Cash Carryforward	\$ -	\$ 162,533.67	\$ 124,571.21	\$ 124,571.21	\$ (37,962.46)
4770.540	Stormwater Utility Revenue	-	150,351.92	139,000.00	255,000.00	104,648.08
4780.540	County/State Participation	-	-	-	44,000.00	44,000.00
Total Revenues		<u>-</u>	<u>312,885.59</u>	<u>263,571.21</u>	<u>423,571.21</u>	<u>110,685.62</u>
Expenditures						
5017.540	Stormwater Projects	736.36	16,100.57	-	90,000.00	73,899.43
5205.540	Bond Payment	-	14,675.50	14,675.50	227,801.00	213,125.50
5705.540	Cash Reserve	-	-	-	78,034.58	78,034.58
5720.540	Miscellaneous	-	27,735.63	27,735.63	27,735.63	-
Total Expenditures		<u>736.36</u>	<u>58,511.70</u>	<u>42,411.13</u>	<u>423,571.21</u>	<u>365,059.51</u>
Change in Fund Balance		<u>\$ (736.36)</u>	<u>\$ 254,373.89</u>	<u>\$ 221,160.08</u>	<u>\$ -</u>	<u>\$ (254,373.89)</u>
Change in Fund Balance without Cash Carryforward			\$ 91,840.22			
Beginning Fund Balance			<u>158,732.17</u>			
Ending Fund Balance			<u>\$ 250,572.39</u>			

City of Fairway
Statement of Activities
Debt Service Fund - 660
For the 5 Months Ended May 31, 2023

		<u>Current Month</u>	<u>Year to Date</u>	<u>Budget to Date</u>	<u>Annual Budget</u>	<u>Unencumbered Balance</u>
Revenues						
4000.660	Cash Carryforward	\$ -	\$ 110,227.57	\$ 72,124.14	\$ 72,124.14	\$ (38,103.43)
4005.660	Advalorem Tax	-	100,065.89	99,583.00	166,583.00	66,517.11
4010.660	Back Tax	-	614.43	-	-	(614.43)
4020.660	Local Sales Tax	13,807.55	64,754.19	62,500.00	150,000.00	85,245.81
4050.660	Motor Vehicle Tax	-	4,932.10	4,573.00	12,973.00	8,040.90
4060.660	Rec Vehicle Tax/Commercial Vehicle Tax	-	124.15	60.00	134.00	9.85
4063.660	Telecom Slider Tax	-	-	-	-	-
4740.660	Interest on Investments	-	-	-	-	-
4760.660	Miscellaneous	-	-	-	-	-
	Total Revenues	<u>13,807.55</u>	<u>280,718.33</u>	<u>238,840.14</u>	<u>401,814.14</u>	<u>121,095.81</u>
Expenditures						
5205.660	Bond Payment	-	-	-	-	-
5206.660	Bond Payment - 2016A GO	-	15,274.50	15,274.50	237,099.00	221,824.50
5207.660	Bond Payment- 2019 A	-	22,507.50	22,507.50	130,015.00	107,507.50
5706.660	Sales Tax Cash Reserve	-	-	-	-	-
5720.660	Miscellaneous	-	-	-	34,700.00	34,700.00
	Total Expenditures	<u>-</u>	<u>37,782.00</u>	<u>37,782.00</u>	<u>401,814.00</u>	<u>364,032.00</u>
	Change in Fund Balance	<u>\$ 13,807.55</u>	<u>\$ 242,936.33</u>	<u>\$ 201,058.14</u>	<u>\$ 0.14</u>	<u>\$ (242,936.19)</u>
	Change in Fund Balance without Cash Carryforward		\$ 132,708.76			
	Beginning Fund Balance		<u>146,025.59</u>			
	Ending Fund Balance		<u>\$ 278,734.35</u>			

City of Fairway
Statement of Activities
2014 Sales Tax Fund
For the 5 Months Ended May 31, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget to Date</u>	<u>Annual Budget</u>	<u>Unencumbered Balance</u>
Revenues					
4000.665	\$ -	\$ 316,100.60	231,759.86	231,759.86	(84,340.74)
4020.665	27,615.11	129,508.40	125,000.00	300,000.00	170,491.60
Total Revenues	<u>27,615.11</u>	<u>445,609.00</u>	<u>356,759.86</u>	<u>531,759.86</u>	<u>86,150.86</u>
Expenditures					
5782.665	-	50,107.06	50,107.50	100,215.00	50,107.94
5901.665	8,280.00	8,280.00	-	249,964.00	241,684.00
5941.665	-	-	-	56,250.00	56,250.00
5942.665	-	25,165.00	25,165.00	95,330.00	70,165.00
5952.665	-	-	-	30,000.00	30,000.00
5960.665	-	-	-	-	-
Total Expenditures	<u>8,280.00</u>	<u>83,552.06</u>	<u>75,272.50</u>	<u>531,759.00</u>	<u>448,206.94</u>
Change in Fund Balance	<u>\$ 19,335.11</u>	<u>\$ 362,056.94</u>	<u>\$ 281,487.36</u>	<u>\$ 0.86</u>	<u>\$ (362,056.08)</u>
Change in Fund Balance without Cash Carryforward		\$ 45,956.34			
Beginning Fund Balance		<u>387,696.32</u>			
Ending Fund Balance		<u>\$ 433,652.66</u>			

City of Fairway
Statement of Activities
Equipment Reserve Fund - 750
For the 5 Months Ended May 31, 2023

		<u>Current Month</u>	<u>Year to Date</u>	<u>Budget to Date</u>	<u>Annual Budget</u>	<u>Unencumbered Balance</u>
Revenues						
4000.750	Cash Carryforward	\$ -	\$ 860,000.00	\$ 710,000.00	\$ 710,000.00	\$ (150,000.00)
4810.750	Transfer from General Fund	-	10,000.00	10,000.00	10,000.00	-
4812.750	Transfer from PD	-	-	-	-	-
4820.750	Transfer from PD Budget	-	-	-	-	-
	Total Revenues	<u>-</u>	<u>870,000.00</u>	<u>720,000.00</u>	<u>720,000.00</u>	<u>(150,000.00)</u>
Expenditures						
5475.750	Equipment Purchase	-	-	-	-	-
	Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Change in Fund Balance	<u>\$ -</u>	<u>\$ 870,000.00</u>	<u>\$ 720,000.00</u>	<u>\$ 720,000.00</u>	<u>\$ (150,000.00)</u>
	Change in Fund Balance without Cash Carryforward		\$ 10,000.00			
	Beginning Fund Balance		<u>860,000.00</u>			
	Ending Fund Balance		<u>\$ 870,000.00</u>			

City of Fairway
Statement of Activities
Shawnee Indian Mission Fund - 760
For the 5 Months Ended May 31, 2023

		<u>Current Month</u>	<u>Year to Date</u>	<u>Budget to Date</u>	<u>Annual Budget</u>	<u>Unencumbered Balance</u>
Revenues						
4000.760	Cash Carryforward	\$ -	\$ 4,840.93	\$ -	\$ -	\$ (4,840.93)
4410.760	Programs/Events	168.00	1,373.00	1,480.00	2,500.00	1,127.00
4412.760	Tours/Admissions	856.00	2,855.00	2,450.00	5,000.00	2,145.00
4415.760	Facility Rental	-	-	-	-	-
4420.760	SIM Foundation	-	37,500.00	37,500.00	75,000.00	37,500.00
4425.760	KSHS	-	-	-	-	-
4430.760	Donations	-	-	75.00	200.00	200.00
4800.760	Transfer of Funds	-	10,000.00	5,356.00	35,356.00	25,356.00
	Total Revenues	<u>1,024.00</u>	<u>56,568.93</u>	<u>46,861.00</u>	<u>118,056.00</u>	<u>61,487.07</u>
Expenditures						
5010.760	Salaries	4,893.38	24,376.47	24,467.30	63,615.00	39,238.53
5020.760	Overtime	-	-	-	-	-
5030.760	Payroll Taxes-Employer	351.76	1,751.90	1,871.90	4,867.00	3,115.10
5090.760	Retirement	693.87	3,460.71	3,551.41	8,524.00	5,063.29
5200.760	Uniforms	-	-	200.00	200.00	200.00
5230.760	Utilities	2,146.18	13,576.08	9,100.00	21,000.00	7,423.92
5260.760	Health Insurance	-	-	-	-	-
5605.760	Maintenance	4,557.84	7,495.66	5,732.66	18,000.00	10,504.34
5610.760	Operating Supplies	-	-	100.00	250.00	250.00
5850.760	Publicity/Memberships	-	60.00	-	100.00	40.00
5920.760	Concerts/Programming	280.00	840.00	520.00	1,500.00	660.00
5960.760	Department Reserve	-	-	-	-	-
	Total Expenditures	<u>12,923.03</u>	<u>51,560.82</u>	<u>45,543.27</u>	<u>118,056.00</u>	<u>66,495.18</u>
	Change in Fund Balance	<u>\$ (11,899.03)</u>	<u>\$ 5,008.11</u>	<u>\$ 1,317.73</u>	<u>\$ -</u>	<u>\$ (5,008.11)</u>
	Change in Fund Balance without Cash Carryforward		<u>\$ 167.18</u>			
	Beginning Fund Balance		<u>3,663.78</u>			
	Ending Fund Balance		<u>\$ 3,830.96</u>			

City of Fairway
Statement of Activities
Special Parks & Recreation Fund - 770
For the 5 Months Ended May 31, 2023

		<u>Current Month</u>	<u>Year to Date</u>	<u>Budget to Date</u>	<u>Annual Budget</u>	<u>Unencumbered Balance</u>
Revenues						
4000.770	Cash Carryforward	\$ -	\$ 6,430.86	\$ 5,352.30	\$ 5,352.30	\$ (1,078.56)
4280.770	Local Alcoholic Liquor	-	767.28	300.00	900.00	132.72
	Total Revenues	<u>-</u>	<u>7,198.14</u>	<u>5,652.30</u>	<u>6,252.30</u>	<u>(945.84)</u>
Expenditures						
5305.770	Park Improvements	-	-	-	6,252.00	6,252.00
5705.770	Cash Reserve	-	-	-	-	-
5960.770	Department Reserve	-	-	-	-	-
	Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,252.00</u>	<u>6,252.00</u>
	Change in Fund Balance	<u>\$ -</u>	<u>\$ 7,198.14</u>	<u>\$ 5,652.30</u>	<u>\$ 0.30</u>	<u>\$ (7,197.84)</u>
	Change in Fund Balance without Cash Carryforward		\$ 767.28			
	Beginning Fund Balance		<u>6,430.86</u>			
	Ending Fund Balance		<u>\$ 7,198.14</u>			

City of Fairway
Statement of Activities
Fairway Tree Fund - 780
For the 5 Months Ended May 31, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget to Date</u>	<u>Annual Budget</u>	<u>Unencumbered Balance</u>
Revenues					
4000.780	\$ -	\$ 17,835.00	11,785.00	11,785.00	\$ (6,050.00)
4772.780	6,800.00	11,150.00	-	-	(11,150.00)
Total Revenues	<u>6,800.00</u>	<u>28,985.00</u>	<u>11,785.00</u>	<u>11,785.00</u>	<u>(17,200.00)</u>
Expenditures					
5306.780	-	-	-	-	-
5705.780	-	-	-	11,785.00	11,785.00
5960.780	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,785.00</u>	<u>11,785.00</u>
Change in Fund Balance	<u>\$ 6,800.00</u>	<u>\$ 28,985.00</u>	<u>\$ 11,785.00</u>	<u>\$ -</u>	<u>\$ (28,985.00)</u>
Change in Fund Balance without Cash Carryforward		<u>\$ 11,150.00</u>			
Beginning Fund Balance		<u>17,835.00</u>			
Ending Fund Balance		<u>\$ 28,985.00</u>			

City of Fairway
Statement of Activities
Federal Grant Fund - 800
For the 5 Months Ended May 31, 2023

		<u>Current Month</u>	<u>Year to Date</u>	<u>Budget to Date</u>	<u>Annual Budget</u>	<u>Unencumbered Balance</u>
Revenues						
4000.800	Cash Carryforward	\$ -	\$ -	-	-	\$ -
4790.800	Federal Grant Proceeds	-	-	-	-	-
Total Revenues		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
5895.800	Federal Grant Expenses	-	-	-	-	-
Total Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in Fund Balance without Cash Carryforward		\$ -				
Beginning Fund Balance		<u>(302,166.12)</u>				
Ending Fund Balance		<u>\$ (302,166.12)</u>				

City of Fairway
Statement of Activities
55th Street CID Fund - 825
For the 5 Months Ended May 31, 2023

		<u>Current Month</u>	<u>Year to Date</u>	<u>Budget to Date</u>	<u>Annual Budget</u>	<u>Unencumbered Balance</u>
Revenues						
4000.825	Cash Carryforward	\$ -	\$ 12,937.20	-	-	\$ (12,937.20)
4020.825	Local Sales Tax	<u>2,096.42</u>	<u>8,589.59</u>	<u>-</u>	<u>-</u>	<u>(8,589.59)</u>
	Total Revenues	<u>2,096.42</u>	<u>21,526.79</u>	<u>-</u>	<u>-</u>	<u>(21,526.79)</u>
Expenditures						
5896.825	Developer Distribution	19,236.07	19,236.07	-	-	(19,236.07)
5910.825	Transfer of Funds	<u>194.30</u>	<u>194.30</u>	<u>-</u>	<u>-</u>	<u>(194.30)</u>
	Total Expenditures	<u>19,430.37</u>	<u>19,430.37</u>	<u>-</u>	<u>-</u>	<u>(19,430.37)</u>
	Change in Fund Balance	<u>\$ (17,333.95)</u>	<u>\$ 2,096.42</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,096.42)</u>
Change in Fund Balance without Cash Carryforward			\$ (10,840.78)			
Beginning Fund Balance			<u>12,937.20</u>			
Ending Fund Balance			<u>\$ 2,096.42</u>			

City of Fairway
Statement of Activities
Drug Tax Fund - 880
For the 5 Months Ended May 31, 2023

		<u>Current Month</u>	<u>Year to Date</u>	<u>Budget to Date</u>	<u>Annual Budget</u>	<u>Unencumbered Balance</u>
Revenues						
4000.880	Cash Carryforward	\$ -	\$ 1.00	\$ 1.00	\$ 1.00	\$ -
4775.880	Drug Tax Revenue	-	-	-	-	-
	Total Revenues	<u>-</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>-</u>
Expenditures						
5930.880	Law Enforcement	-	-	-	-	-
	Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Change in Fund Balance	<u>\$ -</u>	<u>\$ 1.00</u>	<u>\$ 1.00</u>	<u>\$ 1.00</u>	<u>\$ -</u>

Change in Fund Balance without Cash Carryforward	\$	-
Beginning Fund Balance		<u>1.00</u>
Ending Fund Balance	\$	<u>1.00</u>

City of Fairway
Statement of Activities
General Capital Improvement Funds held in General Fund - 900's
For the 5 Months Ended May 31, 2023

		<u>Current Month</u>	<u>Year to Date</u>	<u>Budget to Date</u>	<u>Annual Budget</u>	<u>Unencumbered Balance</u>
General Capital Improvement Funds						
Revenue						
4000.900	Cash Carryforward	\$ -	\$ 2,414,362.00	\$ 1,175,010.38	\$ 1,175,010.38	\$ (1,239,351.62)
4020.900	Local Sales Tax	13,807.55	64,754.19	62,500.00	150,000.00	85,245.81
4760.900	Miscellaneous	-	3,000.00	-	-	(3,000.00)
4780.900	County/State Participation	-	-	-	68,000.00	68,000.00
4800.900	Transfer of Funds	-	-	-	-	-
4810.900	Transfer from General Fund	-	-	-	446,146.00	446,146.00
	Total Revenue	<u>13,807.55</u>	<u>2,482,116.19</u>	<u>1,237,510.38</u>	<u>1,839,156.38</u>	<u>(642,959.81)</u>
Expenses						
5875.900	Capital Projects	75,344.40	401,858.98	400,000.00	1,362,037.00	960,178.02
5892.900	Architect/Engineering Fees	-	37,627.70	-	-	(37,627.70)
5950.900	Contingency - General Fund Reserves	-	604,332.24	-	-	(604,332.24)
	Total Expenses	<u>75,344.40</u>	<u>1,043,818.92</u>	<u>400,000.00</u>	<u>1,362,037.00</u>	<u>318,218.08</u>
	Change in Fund Balance	<u>\$ (61,536.85)</u>	<u>\$ 1,438,297.27</u>	<u>\$ 837,510.38</u>	<u>\$ 477,119.38</u>	<u>(961,177.89)</u>
	Change in Fund Balance without Cash Carryforward		<u>\$ (976,064.73)</u>			
	Beginning Fund Balance		<u>2,445,860.97</u>			
	Ending Fund Balance		<u>\$ 1,469,796.24</u>			
Unrestricted ARPA Funds						
Revenue						
4000.904	Cash Carryforward	\$ -	\$ 32.11	\$ -	\$ -	\$ (32.11)
4760.904	Miscellaneous	-	604,332.24	-	-	(604,332.24)
	Total Revenue	<u>-</u>	<u>604,364.35</u>	<u>-</u>	<u>-</u>	<u>(604,364.35)</u>
Expenses						
5891.904	Construction Fees	(8,158.00)	-	-	-	-
5892.904	Architect/Engineering Fees	-	-	-	-	-
5894.904	Contracted Services	-	-	-	-	-
5910.904	Transfer of Funds	-	-	-	-	-
	Total Expenses	<u>(8,158.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Change in Fund Balance	<u>\$ 8,158.00</u>	<u>\$ 604,364.35</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(604,364.35)</u>
	Change in Fund Balance without Cash Carryforward		<u>\$ 604,332.24</u>			
	Beginning Fund Balance		<u>32.00</u>			
	Ending Fund Balance		<u>\$ 604,364.24</u>			

MEMORANDUM

TO: Melanie Hepperly, Mayor
FROM: J.P. Thurlo, Chief of Police
DATE: June 2, 2023
SUBJECT: May 2023 Monthly Report

OVERVIEW:

TYPE	May 2022	May 2023
Reports	36	50
Arrests	18	37
Citations	142	225

ACTIVITY:

We had 667 activities entered into the Computer Aided Dispatch (CAD) system in May. Here are some of those activities:

- 17 Alarm Calls
- 1 Accidents
- 4 Disturbance
- 2 Burglary
- 322 Car Stops
- 20 Animal Calls

Occurrences

<i>Type</i>	<i>Time</i>	<i>Notes</i>
Theft	05/02/2023 06:54	5900 blk of MISSION RD, FAIRWAY, KS 66205 Report of a catalytic converter theft that occurred sometime overnight.
Domestic Dispute	05/02/2023 17:21	6000 blk of EL MONTE ST, FAIRWAY, KS 66205 RP contacted Law Enforcement regarding domestic violence that she had been a victim of.
Fairway Warrant	05/02/2023 19:03	5252 BELINDER RD, FAIRWAY, KS 66205 (FAIRWAY POLICE DEPARTMENT) Subject was contacted for a domestic battery and once checked through dispatch was discovered to have 6 active Fairway Warrants.

Outside Warrant	05/03/2023 13:28	4400 blk of W 55TH ST, ROLAND PARK, KS 66205 The subject was contacted on traffic and found to have an active Lenexa KS warrant. The warrant was confirmed, and she was arrested. She was processed on scene and later released to a Lenexa KS police officer regarding her active warrants.
Fairway Warrant	05/05/2023 00:18	5252 BELINDER RD, FAIRWAY, KS 66205 (FAIRWAY POLICE DEPARTMENT) The subject was contacted at the Olathe ADC and was found to have (3) active warrants out of Fairway. The subject was served a copy of his warrants and given a new court date of 06/07/2023. The subject will remain in jail until he posts his \$1100.00 bond or until 48 hours has expired.
Fairway Warrant	05/08/2023 00:25	5252 BELINDER RD, FAIRWAY, KS 66205 (FAIRWAY POLICE DEPARTMENT) Olathe PD contacted a subject who had an active warrant through Fairway. Olathe transported the subject to the JOCO Jail.
Vandalism	05/08/2023 13:49	SHAWNEE MISSION PKWY and MISSION RD, FAIRWAY KS 66205 Subjects were found spray painting the bridge at Shawnee Mission Parkway and Mission Road.
Invest - MIR	05/08/2023 16:10	5600 blk of NORWOOD RD, FAIRWAY, KS 66205 RP called in regarding fraudulent activity involving her banking institution,
Domestic Dispute	05/08/2023 23:06	5500 blk of MISSION RD, FAIRWAY, KS 66205 Officers were dispatched to the address regarding a domestic dispute which led to one party forcing entry and kicking the back door in to get into the residence.
Commercial Burglary	05/11/2023 03:49	2800 blk of W 53RD ST, FAIRWAY, KS 66205 An unknown subject broke a window and illegally entered the business. No items or money were reported missing.
Fairway Warrant	05/11/2023 04:24	5252 BELINDER RD, FAIRWAY, KS USA 66205 (FAIRWAY POLICE DEPARTMENT) The subject was contacted at the Olathe ADC and was found to have (2) active warrants out of Fairway. The warrants were faxed and served. The subject will remain in jail until he posts his \$1000 bond or until 48 hours has expired. He was given a new court date of 07/05/2023.
Outside Warrant	05/11/2023 19:16	3400 blk of SHAWNEE MISSION PKWY, FAIRWAY, KS 66205 Subject was contacted on a traffic stop and arrested on a Lenexa warrant.
Outside Warrant	05/11/2023 21:01	4000 blk of SHAWNEE MISSION PKWY, FAIRWAY, KS 66205 Subject was contacted on traffic and arrested on a Douglas County warrant.
warrant arrest	05/12/2023 04:46	4200 blk of SHAWNEE MISSION PKWY, FAIRWAY, KS 66205 The subject was contacted on a car check and was found to have an active warrant out of Olathe. The subject was arrested, processed on scene by Olathe PD, and released.
Drugs	05/12/2023 06:42	58TH ST and MISSION RD, FAIRWAY KS 66205 The subject was contacted on traffic and found to be in possession of Fentanyl pills, marijuana, and drug paraphernalia. He was processed on scene and later released pending charges.

Fairway Warrant	05/12/2023 22:57	5252 BELINDER RD, FAIRWAY, KS 66205 (FAIRWAY POLICE DEPARTMENT) The subject was contacted at the Olathe ADC and was found to have (4) active warrants out of Fairway, KS. The subject was served a copy of his warrants and given a new court date of 07/05/23. The subject will remain in jail until he posts his \$1700 bond or until 48 hours has expired.
Outside Warrant	05/13/2023 00:51	2700 blk of SHAWNEE MISSION PKWY, FAIRWAY, KS 66205 The subject was contacted on a traffic stop and arrested on a Shawnee warrant.
Outside Warrant	05/13/2023 23:56	2700 blk of SHAWNEE MISSION PKWY, FAIRWAY, KS 66205 The subject was contacted on a traffic stop and arrested on an Edwardsville warrant.
False Info/Lie/Interfere/Flee	05/14/2023 01:22	3500 blk of SHAWNEE MISSION PKWY, FAIRWAY, KS 66205 The subject recklessly fled from a traffic stop at a high rate of speed and crashed his vehicle into a curb which disabled it. He was arrested for felony flee and elude.
Info- Cancelled Case Number	05/17/2023 14:31	4400 blk of SHAWNEE MISSION PKWY, FAIRWAY, KS 66205 Cancelled case number.
Domestic Dispute	05/17/2023 23:59	5900 blk of EL MONTE ST, FAIRWAY, KS 66205 An adult mother, and her adult daughter were involved in a verbal and physical disturbance, which included mutual battery. The parties were separated for the night and the report will be submitted for charging considerations.
Outside Warrant	05/18/2023 12:03	4400 blk of SHAWNEE MISSION PKWY, FAIRWAY, JOHNSON KS 66205 Subject was contacted on a traffic stop and arrested on Wyandotte County felony warrant.
Accident - Hit and Run	05/18/2023 12:33	3500 blk of SHAWNEE MISSION PKWY, FAIRWAY, KS 66205 V2 was traveling east on Shawnee Mission Pkwy approaching Mission Rd when V1 struck his driver side rear bumper.
Fairway Warrant	05/18/2023 12:44	5252 BELINDER RD FAIRWAY, (FWPD) Warrant service
Outside Warrant	05/19/2023 02:42	3500 blk of SHAWNEE MISSION PKWY, FAIRWAY, JOHNSON KS 66205 The subject was contacted on traffic and found to have an active warrant out of WyCo. The subject was arrested and transported to WyCo Jail for lodging.
Outside Warrant	05/19/2023 14:51	4300 blk of SHAWNEE MISSION PKWY, FAIRWAY, KS 66205 The subject was contacted on a traffic stop and arrested on a Wyandotte County warrant.
Fairway Warrant	05/19/2023 19:16	5252 BELINDER RD, FAIRWAY, KS 66205 (FAIRWAY POLICE DEPARTMENT) The subject was contacted at the Olathe ADC and found to have (2) active warrants out of Fairway. The warrants were faxed and served to the subject. She was given a new court date of 07/05/2023.
Outside Warrant	05/20/2023 15:24	64TH TER and NALL AVE, PRAIRIE VILLAGE KS 66208 The subject contacted and was found to have an active warrant out of WYCO.
Drugs	05/20/2023 15:51	64TH TER and NALL AVE, PRAIRIE VILLAGE KS 66208 The subject was contacted on a traffic stop and was found to be in possession of Marijuana.

Invest - MIR	05/20/2023 17:39	SHAWNEE MISSION PKWY and BROOKRIDGE DR, FAIRWAY KS 66205 Officers were advised of a verbal disturbance in progress between male and female.
Invest - MIR	05/22/2023 02:48	4400 blk of SHAWNEE MISSION PKWY, FAIRWAY, JOHNSON KS 66205 The officer was approached by a known subject that lives in Fairway regarding her belief that the police department has been harassing her.
Fairway Warrant	05/22/2023 13:15	5252 BELINDER RD, FAIRWAY, KS 66205 (FWPD) Faxed Warrant
DUI	05/22/2023 21:30	6100 blk GRANADA ST, FAIRWAY, KS 66205 Police were advised by an anonymous calling party that they witnessed a younger white female in a white jeep driving erratically and swerving on El Monte and 60th St.
Domestic Dispute	05/23/2023 10:26	6100 blk of GRANADA ST, FAIRWAY, KS 66205 Subject violated a no contact order.
Info - Traffic Other (Towed/Abandoned/Etc)	05/24/2023 19:54	62ND TER and DELMAR ST, FAIRWAY KS 66205 On Officers discovered a U-Haul truck On Delmar St north of 63rd. The ignition had been punched, and the U-Haul matched the description of the suspect vehicle involved in an attempted auto theft.
warrant arrest	05/24/2023 23:56	5500 blk of STATE PARK RD, FAIRWAY, KS 66205 The subject was contacted on traffic and was found to have a felony warrant out of Jackson County, Mo. The subject was arrested, processed, and transported to Olathe ADC for lodging.
Outside Warrant	05/25/2023 00:50	SHAWNEE MISSION PKWY and ROELAND DR, EASTERN INTERSECTION MISSION KS 66205 Shawnee warrant.
Fairway Warrant	05/27/2023 17:32	5252 BELINDER RD, FAIRWAY, KS 66205 (FWPD) on Johnson County Central Booking requested a confirmation on four warrants. The warrants were confirmed and faxed to central booking.
warrant arrest	05/27/2023 20:46	5400 blk of CHADWICK RD, FAIRWAY, JOHNSON KS 66205 The subject was contacted on traffic and found to have active warrants out of Westwood and Lenexa. The subject was arrested and released to the outside agencies.
warrant arrest	05/27/2023 22:55	1900 blk of SHAWNEE MISSION PKWY, MISSION WOODS, KS 66205 The subject was contacted on traffic and found to have an active warrant out of Gardner, KS. The subject was arrested and released to the outside agency.
Outside Warrant	05/29/2023 01:33	JOHNSON DR and ROE BLVD, ROELAND PARK KS 66205 Police conducted a traffic stop, upon checking the occupant's information, it was discovered they had an active warrant. Warrant was served by Leawood PD.
warrant arrest	05/29/2023 20:47	4500 blk of SHAWNEE MISSION PKWY, FAIRWAY, JOHNSON KS 66205 The subject was contacted on traffic and was found to have an active warrant out of Riley, Co. The warrant was confirmed, and the subject was arrested and transported to Olathe for lodging.

Outside Warrant	05/30/2023 14:39	SHAWNEE MISSION PKWY and SHERIDAN DR, FAIRWAY KS 66205 The subject contacted on a Ped check was found to have a felony warrant out of Johnson County, KS.
Drugs	05/30/2023 15:17	SHAWNEE MISSION PKWY and SHERIDAN DR, FAIRWAY KS 66205 The subjects contacted and was found to be in possession of drug paraphernalia.
Auto Burglary	05/31/2023 08:16	5400 blk of CANTERBURY RD, FAIRWAY, KS 66205 RP's unlocked vehicle was entered into overnight and several items were stolen.
Auto Theft	05/31/2023 11:07	3400 blk of W 53RD ST, FAIRWAY, KS 66205 RP's vehicle was stolen overnight.
Outside Warrant	05/31/2023 19:51	2700 blk of SHAWNEE MISSION PKWY, FAIRWAY, KS 66205 The subject was contacted on a traffic stop and arrested on a Shawnee warrant.
Info - Traffic Other (Towed/Abandoned)	05/31/2023 23:21	3800 blk of SHAWNEE MISSION PKWY, FAIRWAY, KS 66205 The subject was contacted on a traffic stop and found to be in possession of a vehicle which was flagged as deprivation of auto out of KCK. She was not the person the who initially took the vehicle but rather had borrowed it from someone to deliver Door Dash. She was interviewed and released. The vehicle was towed at KCK's request.

Records

Open Records Request – 1
 Report Request – 3
 Discovery – 1
 Background – 6
 Fingerprints – 4

Municipal Court Revenue Report

A. Reinstatement Fees (\$15.00)	75.00
A. Reinstatement Fees (\$85.00)	425.00
A. Reinstatement Fees (\$59.00)	0.00
A. Reinstatement Fees (\$0.00)	0.00
B. Judicial Branch Surcharge (\$22.00)	110.00
C. Judicial Branch Education Fund (\$0.50)	0.00
C. Judicial Branch Education Fund (\$1.00)	89.00
D. Law Enforcement Training Center Fund (\$20.00)	0.00
D. Law Enforcement Training Center Fund (\$22.50)	2,002.50
E. Community Corrections Supervision Fee Fund (\$250.00)	0.00
F. Seat Belt Safety Fund (\$20.00)	20.00
All Other Fees (\$0.00)	0.00
All Other Fees (\$0.00)	0.00
Total Remittance	\$2,721.50

I hereby certify the above to be a true, complete and accurate report and payment of municipal court revenue as required to be remitted the State Treasurer by K.S.A. 8-2110 as amended by 2011 Senate Bill 97; 12-4114, 12-4115 and 12-4116, as amended and Kansas Supreme Court Order 91 SC 1 and 1992 House Bill No. 2832; 12-4117 as amended by 2010 Senate Bill No. 434 and 2012 Senate Bill No. 60, Sec. 1, and amendments hereto.

For the Month of May, Fairway Kansas Municipal Court.

Authorized Signature: _____

Date: _____

Treasurer's Use Only:

Check# _____

Date _____

Please remit to: **Kansas State Treasurer**
900 SW Jackson, Suite 201
Topeka, KS 66612-1235
785-296-4147

For the period May 2023

CASES FILED	May 2023	YTD 2023	May 2022	YTD 2022
DUI	1	12		2
Moving Violations	136	627	78	275
Non Moving Violations	87	423	62	196
Ordinance Violations		2		1
Totals	224	1,064	140	474

COURT REVENUES	May 2023	YTD 2023	May 2022	YTD 2022
Court Fines Collected	10,239.35	44,196.00	7,703.00	39,122.50
Court Costs Collected	3,055.50	11,291.50	1,587.00	7,865.50
Totals	13,294.85	55,487.50	9,290.00	46,988.00

CASE DISPOSITIONS	May 2023	YTD 2023	May 2022	YTD 2022
Dismissals	58	280	28	124
Diversion Agreements		15	6	17
Guilty Pleas	81	300	45	232
Trials on Plea of Not Guilty	3	10		3
Cases Appealed to Dist Court				
Totals	142	605	79	376

WARRANTS	May 2023	YTD 2023	May 2022	YTD 2022
Warrants Served	38	129	17	141
Warrants Issued	53	284	37	213
Totals	91	413	54	354



Department of Public Works

PUBLIC WORKS DEPARTMENT

MONTHLY REPORT – May 2023

Utility Work on 53rd Street



Utility work has been going on since mid-April on 53rd street ahead of the city's Capital Improvement Project. WaterOne wrapped up its work in early May and Kansas Gas will be working until mid-June.

The City's work will begin in late July on its portion.


MidAm eXpo

Director Stogsdill and Assistant Director Mann attended the 40th anniversary MidAm eXpo May 23rd and 24th. This conference is hosted in Kansas City every three years and attended by five APWA Chapters (Kansas, Missouri, Iowa, Nebraska and KC Metro). There were three tracks that attendees could follow (technical, leadership and operations) with sessions relative to each.



Director Stogsdill also took part in a panel discussion on "Emerging Leaders Academy- Where are they Now".

Heartland Forestry Council Meeting Presentation

 Director Stogsdill and ROW Specialist Allen made a presentation at the Heartland Forestry Council meeting on May 18th about our tree preservation ordinance. After the presentation there was a Q&A about lessons learned.

Stormwater

May Stormwater updates:

Watershed Master Plan- No new updates

NPDES (National Pollution Discharge Elimination System)-
Working with consultant on plans for the year

CCTV Inspection- will put plan together after input from capital workshop



Parks & Recreation Department

May 2023 Report

Upcoming May Activities

Mondays, Tuesdays, Wednesdays & Thursdays – Gymnastics Open Gym
Tuesdays - Chair Yoga Classes
Tuesdays – Adult Pickleball Class
Thursdays – Beginner’s Yoga Classes & Mindful Strength Training Classes
June 5 – Monday Lap Swim Session Begin
June 5 – Youth Tennis Lessons Begin
June 5 – Kid Camp Week 1
June 7 – Wednesday Lap Swim Sessions Begin
June 12 – Session 1 Group Swim Lessons Begin
June 12 – Kid Camp Week 2
June 17 – Home Swim Meet
June 20 – Kid Camp Week 3
June 24 – Home Swim Meet
June 26 – Session 2 Group Swim Lessons Begin
June 26 – Kid Camp Week 4
June 29 – Home Swim Meet

May Facility Rentals

Nerf Parties – 11
Movie Parties – 2
MPR Rentals - 2
Large Shelter Rentals – 11
Pool House - 1

Pool Opening

On Saturday, May 27th the Fairway Pool opened for the 2023 season. While this may seem routine, as we open every year on Memorial Day Weekend, nothing could be farther from the truth. The pool project was completed on May 8th and we began filling the pool on May 12th after the paint was completely dry. That means that Vickie and Jackson had 2 weeks to get the pool up-and-running before we opened (this is normally done at least a month before the season begins to work out any maintenance issues we find with the pump, filters, chemical pumps, gutters, etc.). Not only did they get the pool up-and-running, but they completed training with their 85+ employees. Without Vickie and Jackson’s round-the-clock work (literally), the Fairway Pool would not have been ready for season.



Pool Memberships, Camps, Swim Lessons and Swim Team Registrations

Below are our updated registration numbers as of June 5th:

- Pool Memberships Sold as of 6/5/23: **1,734** (predicting around 1,950 will be sold)
 - 2022 Memberships: 2,209
 - We had anticipated that our membership numbers might take a dip due to the transition from family memberships to individual only. I've heard from several families that have only registered their children for memberships because they (the parents) do not use the membership as much.
- Summer Camp Registrations as of 6/5/23: **324** (predicting 325 total, which would be 100% full)
 - The 2023 camp registrations filled up the quickest we've ever seen in Fairway Parks & Recreation.
 - There are currently 153 kids on the waiting list. The only reason we cannot accept more children is due to our facility constraints. I'm hoping that there may be ways we can use the underutilized grass berm as a way to expand our camp programs in the future.
- Swim Lesson Registrations (group): **178** (predicting around 200 total)
 - In the first couple seasons after COVID, we had large groups of children needing to learn how to swim since most of the facilities were shut down in 2020. We may be seeing those larger numbers come back down a bit now that we're 3 seasons removed. Session 1 & 3 are current 100% full, with about 30 openings in Session 2 still remaining. Session 2 begins in late June, so I anticipate it will be close to full as we get closer.
- Swim Team registrations: **162** (this should be close to our final number)
 - The 2022 Swim Team was the largest we've had since 2014 (187 members). This years team is a little smaller, but would still rank as our 2nd highest total since 2018.

NOTE, THESE MINUTES ARE NOT FOR PUBLIC DISSEMINATION UNTIL THEY HAVE BEEN APPROVED BY THE FAIRWAY CITY COUNCIL

**MINUTES OF THE REGULAR MEETING
OF THE CITY COUNCIL
OF THE CITY OF FAIRWAY, KANSAS**

The Council of the City of Fairway, Kansas, held their regular meeting at 6:44 P.M. at 5240 Belinder Road, Fairway, Kansas, on Monday, May 8, 2023.

Present: Council Members Jenna Brofsky, David Watkins, Kelly-Ann Buszek, Jason Rogers, Dan Bailey, Joe Levin and Tanya Keys.

Absent: Council Member Jonalan Smith.

Presiding: Mayor Melanie Hepperly.

Staff Present: Nathan Nogelmeier, City Administrator; Richard Cook, City Attorney (via Zoom); J.P. Thurlo, Police Chief; Bill Stogsdill, Director of Public Works; Brice Soeken, Director of Parks and Recreation.

Visitors: Joe Johnson, Region 6 Director, American Public Works Association.

CALL TO ORDER AND ANNOUNCEMENTS

Mayor Hepperly called the meeting to order.

PLEDGE OF ALLEGIANCE

Mayor Hepperly led the Council in the Pledge of Allegiance.

PROCLAMATION: POLICE WEEK

Mayor Hepperly read a Proclamation proclaiming the week of May 14 through May 20, 2023 as National Police Week in the City of Fairway. She stated that members of the law enforcement agency in Fairway play an essential role in safeguarding the rights and freedoms of residents and it is important to know and understand the duties, responsibilities, hazards and sacrifices of the law enforcement agency.

She further designated May 15, 2023 as Peace Officers Memorial Day in Fairway, in honor of those law enforcement officers who, through their courageous deeds, have made the ultimate sacrifice in service to their community or have become disabled in the performance of duty.

PROCLAMATION: PUBLIC WORKS WEEK

Mayor Hepperly read a Proclamation proclaiming the week of May 21 through May 27, 2023, as National Public Works Week in the City of Fairway. She urged all citizens to join with the American Public Works Association and government

agencies in activities, events, and ceremonies designed to pay tribute to public works professionals and to recognize the substantial contributions they make to protecting national health, safety and quality of life.

Mayor Hepperly thanked Chief Thurlo and Director Stogsdill and each of their staffs for their dedication to the City, and stated that she appreciates their loyalty and understanding of the needs of Fairway.

MONTHLY REPORTS OF STANDING COMMITTEES

CONSOLIDATED FIRE DISTRICT NO. 2, CHIEF CHICK

Mayor Hepperly stated that Chief Chick was not present at the meeting. She referred to the report in the packet, subject to questions.

ADMINISTRATION AND FINANCE COMMITTEE, MR. NOGELMEIER

Monthly Report

City Administrator Nogelmeier referred to the report in the packet, subject to questions. The Administration and Finance Committee met on April 26, 2023. Community Service Officer Baum has completed a sweep of the entire City looking for Ordinance violations, specifically violations for trash containers, trailers and outdoor storage. Letters were sent to 337 residents informing them of potential violations of the new trash can Ordinance. Community Service Officer Baum will follow up in the coming weeks to make sure that everyone is complying with the regulations. He noted that the previous Ordinance required that trash cans be completely screened and unviewable from any street. Those restrictions were loosened recently and now trash cans not be visible from the center point of the property from the street. The Committee also discussed the upcoming Capital Projects Workshop that will take place in the multipurpose room at City Hall on May 25, 2023.

POLICE COMMITTEE, CHIEF THURLO

Monthly Report

Chief Thurlo referred to the report in the packet, subject to questions. He thanked Mayor Hepperly for the Proclamation, indicating that members of the Police Department are proud to serve the City.

Chief Thurlo provided an overview of April, indicating that there were 228 more Police activities compared to last April. He discussed some of the activities included people running from the Police, catalytic converter theft, a theft from a busy business on Easter, assisting Mission with apprehension of a fleeing suspect, recovery of stolen autos, as well as drug arrests for marijuana, fentanyl and methamphetamines. In addition, Public Works notified the Police today about

people who were spray painting under the Mission Road Bridge and those individuals were taken into custody.

PUBLIC WORKS COMMITTEE, MR. STOGSDILL

Monthly Report

Director Stogsdill referred to the report in the packet, subject to questions. He thanked Mayor Hepperly for the Proclamation.

He explained that Fairway achieved its Tree City USA designation for the 28th year in a row. The Committee will meet next on May 16, 2023 at 10:00 A.M. and review the operating budget. Staff has been busy with mowing and have begun sweeping the streets to remove the oak dander.

Responding to Councilwoman Brofsky's question, Director Stogsdill explained that to achieve the Tree City USA designation, cities are required to spend \$2.00 per resident on trees.

City Administrator Nogelmeier added that based on the number of residents, the City is required to spend \$8,000 total per year on trees to achieve Tree City USA designation. In reality, the City spends about \$200,000 per year on its trees.

Mayor Hepperly pointed out that this why the Tree Protection Ordinance is so important.

PARKS AND RECREATION COMMITTEE, MR. SOEKEN

Monthly Report

Director Soeken referred the Council to the report in the packet, subject to questions.

MONTHLY REPORTS OF SPECIAL COMMITTEES

Tree Board

No report.

APPROVAL OF CONSENT AGENDA

Mayor Hepperly outlined the three items on the Consent Agenda. The Consent Agenda items include the following: (A) Minutes of Previous Regular City Council Meeting; (B) Claims and Appropriations – Ordinance #1782 – April 2023; (C) Annual Tree Plan.

Mayor Hepperly asked for public comment on the Consent Agenda items. Hearing none, she closed public comment on this item.

Mayor Hepperly asked for discussion from the Council.

Councilwoman Brofsky noted that the Tree Plan includes a priority list and she asked if the Tree Board would be discussing trees and new construction or how that issue will be addressed.

Mayor Hepperly responded that there is an Ordinance that covers trees and new construction. The Tree Board does not discuss that issue because it is considered a Council issue.

Mayor Hepperly asked for additional discussion from the Council. Hearing none, she asked for a motion.

Councilwoman Buszek moved that the Council approve Consent Agenda items A through C. Councilman Rogers seconded the motion and the motion carried unanimously.

NEW BUSINESS

A. APWA Reaccreditation Presentation.

Director Stogsdill introduced Joe Johnson, Region 6 Director of the American Public Works Association (APWA). Mr. Johnson is the former Public Works Director for the City of Leawood and was integral in helping Fairway with the purchase of the street lights several years ago.

Mr. Johnson presented a plaque to Director Stogsdill commemorating the City's completion of the reaccreditation process. He acknowledged and congratulated Director Stogsdill, Assistant City Clerk Abbie Aldridge, and the other Public Works staff members for their work during the reaccreditation process. He also thanked Mayor Hepperly and Councilmembers for their dedication and support to allow the Public Works Department to take the time and energy to go through the process. The reaccreditation improves the performance of the Public Works Department and also confirms that the Department is doing its best to deliver services in a very professional and dedicated manner.

Mayor Hepperly thanked Director Stogsdill, Assistant City Clerk Aldridge, and the Public Works staff for the fantastic accomplishment.

B. Consider CARS 5-Year Plan.

Director Stogsdill explained that before the Council for consideration is the annual CARS 5-Year Plan. An addition has been made for some rehab work on the Mission Road Bridge, which will include painting and stonework. Under the CARS Plan, 50 percent of the cost of this work will be paid for by the County.

Mayor Hepperly asked for discussion from the Council.

Responding to Councilwoman Brofsky's question, Director Stogsdill confirmed that unless the costs increase substantially, a sidewalk is planned to be added under the bridge near Roe where there previously was no sidewalk.

Mayor Hepperly asked for public comment on this item. Hearing none, she asked for a motion.

Councilman Watkins moved that the Council approve the CARS 5-Year Plan. Councilman Rogers seconded the motion and the motion carried unanimously.

COMMENTS BY GOVERNING BODY

Responding to Councilwoman Brofsky's question, Mayor Hepperly stated that the City is working with the Kaw to send out invitations to as many tribes as possible for a meeting at the end of July to begin the work of reinterpreting the exhibits at the Shawnee Indian Mission.

PUBLIC COMMENT

Mayor Hepperly asked for public comment for items not listed on the agenda. Hearing none, she closed public comment.

ADJOURNMENT

Councilman Watkins moved to adjourn. Councilman Rogers seconded the motion and the motion carried unanimously.

There being no further business to come before the Council, the meeting was adjourned at 7:10 P.M.

Mayor Melanie Hepperly

Attest:

Barb Fox, Recording Secretary

City of Fairway
ORDINANCE #1783
Claims & Appropriations - May 2023

Vendor ID	Vendor	Account	Account Description	Date	Reference	Amount	Memo
BEEKAT REIM	Katherine Beebe	4570.100	P&R Programming	05/31/23	5/25/23 Tennis	118.75	Grant Beebe's tennis lessons reimbursement
CLEMAG REIM	Maggie Clement	4570.100	P&R Programming	05/17/23	5/10/23 Pvt Swim	104.50	Private Swim Lesson refund
KEAMIC REIM	Michael Keating	4570.100	P&R Programming	05/17/23	5/10/23 Kid's Ca	209.00	Ike Keating kid camp registration refund
KEMSHA REIM	Shana Kempton	4570.100	P&R Programming	05/31/23	5/25/23 Swim	57.00	Mira Kempton Session 1 swim Lessons cancellation
MCCSHA REIM	Shane McCoin	4570.100	P&R Programming	05/24/23	5/16/23 Camp	228.00	Kieran and Aveleen's tennis & swim camp
ALABAS REIM	Basil Alani	4590.100	Facility Rental Fees	05/03/23	4/26/23 Reservat	80.00	Cancelled reservation
PALMAD REIM	Maddie Palan	4590.100	Facility Rental Fees	05/03/23	5/2/23 Trellis A	25.00	Trellis Area reservation cancelled
Total General Operating						822.25	
EVERGY	Evergy	5230.411	Utilities	05/03/23	3004 4/21/23	154.92	3/22/23 to 4/20/23 5220 Belinder
EVERGY	Evergy	5230.411	Utilities	05/03/23	3520 4/21/23	488.06	3/22/23 to 4/20/23 5240 Belinder
EVERGY	Evergy	5230.411	Utilities	05/03/23	8956 4/21/23	109.49	3/22/23 to 4/20/23 Aux heater
EVERGY	Evergy	5230.411	Utilities	05/31/23	3520 5/22/23	590.10	4/20/23 to 5/21/23 5240 Belinder
EVERGY	Evergy	5230.411	Utilities	05/31/23	8956 5/22/23	100.77	4/20/23 to 5/21/23 5240 Belinder
EVERGY	Evergy	5230.411	Utilities	05/31/23	30004 5/22/23	189.64	4/20/23 to 5/21/23 5220 Belinder
KGS	Kansas Gas Service	5230.411	Utilities	05/17/23	7073 5/11/23	87.65	April-May Inv - 5240 Belinder
UNITEP	Unite Private Networks, LLC	5230.411	Utilities	05/03/23	SI23014095	900.00	Dark Fiber-5240 Belinder
VERIZO	Verizon Wireless	5230.411	Utilities	05/10/23	9933273644	262.72	Mar-April Inv - Cell phones, field tablet/Surface Pro - bill adj
WATERO64121	Water District No. 1 of Johnson County	5230.411	Utilities	05/03/23	4793 4/24/23	36.64	5240 Belinder Rd. March-April invoice
WATERO64121	Water District No. 1 of Johnson County	5230.411	Utilities	05/31/23	4793 3/24/23	41.72	5240 Belinder
CONCEN	Occupational Health Centers of Kansas	5250.411	Insurance	05/24/23	1014742558	190.00	Pre-employment Screening
KCLGRO	KCL Group Benefits	5250.411	Insurance	05/03/23	3216 4/11/23	120.00	May Inv - Life premiums
KCLGRO	KCL Group Benefits	5250.411	Insurance	05/24/23	3216 5/11/23	240.00	May - June prem.
HSABAN	HSA Bank	5260.411	Health Insurance	05/11/23	Recurring Check	83.33	ER HSA Contributions
HSABAN	HSA Bank	5260.411	Health Insurance	05/25/23	Recurring Check	83.33	ER HSA Contributions
MIDPUB64055	Midwest Public Risk	5260.411	Health Insurance	05/03/23	5/2023 Final Inv	6,740.50	May Inv - Health premiums
LEWISE	Lewis & Ellis, Inc.	5310.411	Accounting	05/24/23	MT621232215	3,500.00	Actuarial Services - GASB
BRAVAS	Bravas KC	5330.411	Building Maintenance	05/10/23	115477	247.50	Audio/Visual system repair
JANPRO	Jan Pro Cleaning Systems Midwest	5330.411	Building Maintenance	05/03/23	73518	695.00	May Inv - Janitorial Svc - 5240 Belinder
JANPRO	Jan Pro Cleaning Systems Midwest	5330.411	Building Maintenance	05/31/23	74409	695.00	6/1-30/23 cleaning
JAYWIN	Jayhawk Window Cleaning Co., Inc.	5330.411	Building Maintenance	05/03/23	4/26/23 CH	60.00	Fairway City Hall
JEREMYELEC	Jeremy Electrical	5330.411	Building Maintenance	05/10/23	23423	264.00	Outlet for TV in lobby
PETESP	Pete's Pest Control, LLC	5330.411	Building Maintenance	05/03/23	147107	60.00	Pest control
LEGALR	The Legal Record	5340.411	Publications	05/17/23	L12575	14.93	Public Hearing - BZA - 3904 Shawnee Mission Park
LEGALR	The Legal Record	5340.411	Publications	05/24/23	L12787	24.29	Public Hearing - PC - 4222 Brookridge
STINSO	Stinson LLP	5350.411	Legal Fees	05/03/23	43490630	1,904.80	Personnel matters
STINSO	Stinson LLP	5350.411	Legal Fees	05/03/23	43490645	252.00	Mobilitie matter
STINSO	Stinson LLP	5350.411	Legal Fees	05/03/23	43490647	4,080.40	City Attorney matters
STINSO	Stinson LLP	5350.411	Legal Fees	05/03/23	43490650	144.00	Google Fiber Agreements
KONICA75312	Konica Minolta Bus Solutions USA Inc	5370.411	Equipment Maintenance & Licenses	05/24/23	286688740	284.75	March-April Inv - Copier usage
REJISC	REJIS Commission	5370.411	Equipment Maintenance & Licenses	05/24/23	508280	98.49	LEWeb subscription fee
SANTAF	Santa Fe Heating & Air	5370.411	Equipment Maintenance & Licenses	05/17/23	198602	126.20	replace burnt condenser fan
BALLS	Balls Food	5380.411	Training/Membership	05/03/23	80236	22.95	Admin professional lunch
MARC	MARC	5380.411	Training/Membership	05/17/23	342	100.00	Salary Survey Participant
NEJCCH	NEJC Chamber of Commerce	5380.411	Training/Membership	05/03/23	42325	35.00	Leadership Northeast Lunch - Hepperly
NEJCCH	NEJC Chamber of Commerce	5380.411	Training/Membership	05/24/23	42368	25.00	Legislative Breakfast - Keys
NOGNAT REIM	Nathan Nogelmeir	5380.411	Training/Membership	05/24/23	4/21/23 Amazon	106.48	Reimbursement - Professionals luncheon/retirement
JOCOAG	Johnson County Aging & Human Services	5400.411	Special Assistance	05/03/23	202301	1,000.00	Annual Utlity Assistance
EVERGY	Evergy	5410.411	Civil Defense Siren	05/03/23	44025 4/21/23	30.77	3/22/23 to 4/20/23 5900 Mission
EVERGY	Evergy	5410.411	Civil Defense Siren	05/31/23	4025 5/22/23	31.87	4/20/23 to 5/21/23 Storm

WCAWAS	GFL Environmental	5470.411	City Solid waste and Recycling	05/24/23	AS0001151586	28,665.30	June Inv - Citywide Solidwaste
PRITEK	PrintTekk	5700.411	Office Supplies	05/24/23	12683	199.00	500 cardonless forms
PITBOW 2648	Pitney Bowes	5730.411	Postage	05/03/23	5/3/23 Ck Req	600.00	Postage by phone
Total Administration						53,686.60	
PRIDEC	Pride Cleaners	5200.412	Uniforms	05/31/23	27553043023	87.92	PD Dry cleaning
EVERGY	Evergy	5230.412	Utilities	05/31/23	3126 5/22/23	1,198.04	4/20/23 to 5/21/23 5252 Belinder
JCW 64121	Johnson County Wastewater	5230.412	Utilities	05/31/23	8131 4/27/23	40.76	3/24/23 to 4/20/23 PD wastewater 5252 Belinder
KGS	Kansas Gas Service	5230.412	Utilities	05/31/23	5127 5/11/23	68.85	4/7/23 to 5/8/23 5252 Belinder
VERIZO	Verizon Wireless	5230.412	Utilities	05/10/23	9933273644	1,053.76	Mar-April Inv - Cell phones, field tablet, MiFi, etc - bill adj
WATERO64121	Water District No. 1 of Johnson County	5230.412	Utilities	05/31/23	1151 4/24/23	39.25	PD 5252 Belinder
HSABAN	HSA Bank	5260.412	Health Insurance	05/11/23	Recurring Check	125.00	ER HSA Contributions
HSABAN	HSA Bank	5260.412	Health Insurance	05/25/23	Recurring Check	125.00	ER HSA Contributions
MIDPUB64055	Midwest Public Risk	5260.412	Health Insurance	05/03/23	5/2023 Final Inv	7,085.60	May Inv - Health premiums
JANPRO	Jan Pro Cleaning Systems Midwest	5330.412	Building Maintenance	05/03/23	73622	465.00	PD 5252 Belinder
JAYWIN	Jayhawk Window Cleaning Co., Inc.	5330.412	Building Maintenance	05/03/23	4/26/23 PD	30.00	Fairway Police
WVIELH	W. Vielhauer Plumbing, LLC	5330.412	Building Maintenance	05/31/23	25379	1,211.69	Plumbing Repair - 5252 Belinder
WVIELH	W. Vielhauer Plumbing, LLC	5330.412	Building Maintenance	05/31/23	25523	390.00	Test water pressure/valves need replaced - 5252 Belinder
KONICA60055	Konica Minolta Bus Solutions USA Inc	5360.412	Printing	05/31/23	286829915	59.80	April Inv - Copier usage
BALLS	Balls Food	5380.412	Training	05/10/23	80262	7.18	Water - meeting
JOHTRE REIM	Trey Johnson	5380.412	Training	05/10/23	5/30/23 Mileage	450.00	KLETC Hutch, KS training
LAWENF75040	Law Enforcement Seminars LLC	5380.412	Training	05/03/23	2023744	395.00	Background investigations
METROB REIM	Robert Metz	5380.412	Training	05/10/23	4/23/23 Mileage	734.91	Mileage reimbursement - Nashville, TN - training
REJISC	REJIS Commission	5455.412	Computer	05/24/23	508409	504.75	May Inv - IMDS - Maintenance and support
WEXBAN 4337	Wex Bank	5780.412	Car Expense	05/31/23	89210561	5,039.79	Fuel
Total Police Department						19,112.30	
COLLEG	Collegiate Trends, LLC	5200.413	Uniforms	05/17/23	5431	1,362.75	Uniforms
BILLIR	Bill Ireland Security Inc.	5230.413	Utilities	05/31/23	184190	62.85	Alarm onitoring
EVERGY	Evergy	5230.413	Utilities	05/03/23	2886 4/21/23	19.05	March-April Inv - 4324 Brookridge
EVERGY	Evergy	5230.413	Utilities	05/03/23	4636 4/21/23	19.05	March-April Inv - 5800 State Park
EVERGY	Evergy	5230.413	Utilities	05/03/23	6996 4/21/23	231.92	March-April Inv - 4717 Roe
EVERGY	Evergy	5230.413	Utilities	05/31/23	2886 5/22/23	19.05	April-May Inv - Brookridge
EVERGY	Evergy	5230.413	Utilities	05/31/23	4636 5/22/23	19.74	April-May Inv - 5800 State Park
EVERGY	Evergy	5230.413	Utilities	05/31/23	6996 5/22/23	236.01	April-May Inv - 4717 Roe
JANPRO	Jan Pro Cleaning Systems Midwest	5230.413	Utilities	05/03/23	73623	190.00	May Inv - Janitorial Svc - 4717 Roe
KGS	Kansas Gas Service	5230.413	Utilities	05/17/23	2273 5/11/23	126.08	April-May Inv - 4717 Roe
KSONEC	Kansas One-Call System, Inc.	5230.413	Utilities	05/10/23	3040243	285.60	3 Locates outside of Fairway
PETESP	Pete's Pest Control, LLC	5230.413	Utilities	05/03/23	147075	60.00	PW pest control
PETESP	Pete's Pest Control, LLC	5230.413	Utilities	05/10/23	145008	40.00	Monthly Pest control 4717 Roe
PRAXAI60055	Linde Gas & Equipment Inc.	5230.413	Utilities	05/10/23	35707453	61.22	Cylinder rental
SPECTR	Charter Communications	5230.413	Utilities	05/10/23	62655042723	407.16	April-May Inv - Phone & internet
VERIZO	Verizon Wireless	5230.413	Utilities	05/10/23	9933273644	160.04	Mar-April Inv - Cell phones, field tablet/Surface Pro - bill adj
WATERO64121	Water District No. 1 of Johnson County	5230.413	Utilities	05/03/23	3217 4/24/23	33.92	PW Monthly 4717 Roe
WATERO64121	Water District No. 1 of Johnson County	5230.413	Utilities	05/24/23	7127 5/16/23	114.70	Water PW
WATERO64121	Water District No. 1 of Johnson County	5230.413	Utilities	05/31/23	3217 3/24/23	35.26	April-May Inv - 4717 Roe
HSABAN	HSA Bank	5260.413	Health Insurance	05/11/23	Recurring Check	125.00	ER HSA Contributions
HSABAN	HSA Bank	5260.413	Health Insurance	05/25/23	Recurring Check	125.00	ER HSA Contributions
MIDPUB64055	Midwest Public Risk	5260.413	Health Insurance	05/03/23	5/2023 Final Inv	7,267.50	May Inv - Health premiums
A1SEWE	A-1 Sewer & Septic Service Inc	5472.413	Equipment Rental	05/24/23	343481	1,337.50	Jet storm pipes
KCARBO	K. C. Arborist	5570.413	Tree Expense	05/17/23	30032	3,248.60	Removals
KCARBO	K. C. Arborist	5570.413	Tree Expense	05/24/23	30181	1,110.00	Removal
BLACKM	Black & McDonald	5580.413	Street Lights	05/03/23	761473361	1,102.15	April Inv - Street light maintenance
EVERGY	Evergy	5580.413	Street Lights	05/10/23	4930 5/1/23	7,675.03	March Inv - Traffic signals
APPMI60673	Applied Industrial Technologies	5770.413	Materials/Supplies	05/31/23	7027046135	363.09	Rubber gloves, mounting tape
NAPA 75284	NAPA	5770.413	Materials/Supplies	05/24/23	2138180465	372.46	Batteries for floor scrubber

STAALL REIM	Allison Staroski	5770.413	Materials/Supplies	05/31/23	4/29/23 Contain	75.00	Contain the Rain - Reimbursement
STRASS	Strasser True Value	5770.413	Materials/Supplies	05/03/23	429800	69.82	Shovels
STRASS	Strasser True Value	5770.413	Materials/Supplies	05/31/23	431735	73.14	Rags, sprayer line, armor all & soap
STOBIL REIM	Bill Stogsdill	5780.413	Vehicle Expense	05/24/23	5/23/23 Mileage	156.55	Mileage reimbursement
WEXBAN 4337	Wex Bank	5780.413	Vehicle Expense	05/17/23	89215035	1,028.82	Fuel
WEXBAN 6293	Wex Bank	5780.413	Vehicle Expense	05/03/23	88921202	322.34	Diesel
AMEEQU	American Equipment Co.	5900.413	Capital Outlay	05/24/23	70521	6,264.00	Sprayer for pickup
Total Public Works						34,200.40	
ALLJOS 1099	Joshua K. Allen	5010.414	Salaries	05/24/23	5/17/23 Legal	600.00	Legal/prosecutorial service
MIDPUB64055	Midwest Public Risk	5260.414	Health Insurance	05/03/23	5/2023 Final Inv	1,914.20	May Inv - Health premiums
BATHED	Bath & Edmonds, P.A.	5350.414	Legal Fees	05/03/23	81425	150.00	Court Appointed Atty - Orlando Taylor
JOCOGO	Johnson County Government	5670.414	Prisoner Care	05/03/23	207025	900.00	1st QTR 2023 Man-days Prisoner boarding
Total Court						3,564.20	
CUSTOM	Custom Graphics	5200.415	Uniforms	05/10/23	1219	775.00	Hats
WATERS	Water Safety Products, Inc	5200.415	Uniforms	05/03/23	F0001721	4,019.48	LG Uniforms
WATERS	Water Safety Products, Inc	5200.415	Uniforms	05/03/23	F0001803	233.00	LG Uniforms
WATERS	Water Safety Products, Inc	5200.415	Uniforms	05/31/23	F3300744	266.95	Pool staff hats
EVERGY	Evergy	5230.415	Utilities	05/03/23	2230 4/21/23	205.66	Mar-April Inv - Pool House
EVERGY	Evergy	5230.415	Utilities	05/03/23	4148 4/21/23	20.57	March-April Inv - KLF Park
EVERGY	Evergy	5230.415	Utilities	05/03/23	5686 4/21/23	435.59	March-April Inv - Pump Room
EVERGY	Evergy	5230.415	Utilities	05/31/23	2230 5/22/23	335.53	April-May Inv - Pool House
EVERGY	Evergy	5230.415	Utilities	05/31/23	4148 5/23/23	143.01	April-May Inv - KLF park
EVERGY	Evergy	5230.415	Utilities	05/31/23	5686 5/23/23	567.28	April-May Inv - Pump Room
KGS	Kansas Gas Service	5230.415	Utilities	05/17/23	1445 5/8/23	101.55	April-May Inv - Pool
VERIZO	Verizon Wireless	5230.415	Utilities	05/10/23	9933273644	361.29	Mar-April Inv - Cell phones, Cradlepoint, - bill adj
WATERO64121	Water District No. 1 of Johnson County	5230.415	Utilities	05/03/23	1046 4/24/23	177.32	Mar-April Inv - Pool
WATERO64121	Water District No. 1 of Johnson County	5230.415	Utilities	05/03/23	5068 4/24/23	68.32	March-April Inv - KLF Park
WATERO64121	Water District No. 1 of Johnson County	5230.415	Utilities	05/31/23	1046 3/24/23	2,934.37	April-May Inv - Pool
WATERO64121	Water District No. 1 of Johnson County	5230.415	Utilities	05/31/23	5068 3/24/23	262.98	April-May Inv - KLF Park
HSABAN	HSA Bank	5260.415	Health Insurance	05/11/23	Recurring Check	83.34	ER HSA Contributions
HSABAN	HSA Bank	5260.415	Health Insurance	05/25/23	Recurring Check	83.34	ER HSA Contributions
MIDPUB64055	Midwest Public Risk	5260.415	Health Insurance	05/03/23	5/2023 Final Inv	1,132.20	May Inv - Health premiums
NCSI	National Center For Safety Initiatives	5380.415	Training	05/10/23	32864	462.50	Seasonal staff background checks
SHASCH	Shawnee Mission School District	5380.415	Training	05/03/23	202212069	1,096.50	Lifeguard training, pool rental
SOEBRI REIM	Brice Soeken	5420.415	Reimbursed Expenditures	05/31/23	5/30/23 Mileage	29.13	5/14-27/23 EXP
ACCURA	Accurate Mechanical, LLC	5605.415	Maintenance	05/24/23	K8848	6,167.38	Pool prep. spigot replacements
AQUAPR	Aqua Products KC	5605.415	Maintenance	05/24/23	29528	2,904.11	Gemini Pool Cleaner w/ cart
COMAQU	Commercial Aquatic Services, Inc.	5605.415	Maintenance	05/31/23	465271	120.00	Service call
JANPRO	Jan Pro Cleaning Systems Midwest	5605.415	Maintenance	05/03/23	73516	152.00	May janitorial service
JANPRO	Jan Pro Cleaning Systems Midwest	5605.415	Maintenance	05/31/23	74407	190.00	6/1-30/23 Cleaning
JEREMYELEC	Jeremy Electrical	5605.415	Maintenance	05/10/23	23399	550.00	Pool outlet repair
LOWES 66205	Lowe's	5605.415	Maintenance	05/10/23	9059	109.94	Pool house blinds equip.
NAPA 75284	NAPA	5605.415	Maintenance	05/31/23	2138181445	3.89	Champ copper spark
OUTDOO	Outdoor Restrooms, Inc. (ORI)	5605.415	Maintenance	05/03/23	695936	165.00	May Park restroom
PETESP	Pete's Pest Control, LLC	5605.415	Maintenance	05/03/23	147079	60.00	Fairway swimming pool
PETESP	Pete's Pest Control, LLC	5605.415	Maintenance	05/17/23	147890	169.00	Carpenter bees Peterson Park
SANTAF	Santa Fe Heating & Air	5605.415	Maintenance	05/03/23	190597	142.90	Pool HVAC repair
EUSTON	Euston Hardware	5610.415	Operating Supplies	05/31/23	129337B	5.28	Bolts for filter lid
LOWES 66205	Lowe's	5610.415	Operating Supplies	05/10/23	8075	7.59	Screws
LOWES 66205	Lowe's	5610.415	Operating Supplies	05/10/23	8262	78.61	Tools for KLF Park water feature clean-out
LOWES 66205	Lowe's	5610.415	Operating Supplies	05/17/23	1562	14.24	Outlet
LOWES 66205	Lowe's	5610.415	Operating Supplies	05/31/23	1277	384.11	Pool supplies
LOWES 66205	Lowe's	5610.415	Operating Supplies	05/31/23	10575	115.33	Pool supplies
LOWES 66205	Lowe's	5610.415	Operating Supplies	05/31/23	94048	151.31	Pool supplies

JCW 64121	Johnson County Wastewater	5630.415	Taxes	05/10/23	2652	4/27/23	182.26	3/24/23 to 4/20/23	Pool	
RECSUP	Recreation Supply Company	5820.415	Chemicals	05/03/23	493780		757.92		Chemical testing supplies	
RYANLA	Ryan Lawn & Tree	5830.415	Landscaping	05/24/23	124378		157.50		T03 Late spring insect-disease	
SMITHB	Smith Brothers Lawn & Tree	5830.415	Landscaping	05/03/23	109653		55.00		KLF Park	
SMITHB	Smith Brothers Lawn & Tree	5830.415	Landscaping	05/10/23	109833		55.00		KLF Park mowing	
SMITHB	Smith Brothers Lawn & Tree	5830.415	Landscaping	05/17/23	110063		55.00		Regular mowing KLF	
SMITHB	Smith Brothers Lawn & Tree	5830.415	Landscaping	05/24/23	110229		55.00		KLF mowing	
SMITHB	Smith Brothers Lawn & Tree	5830.415	Landscaping	05/31/23	110376		55.00		KLF Park Regular mowing	
SMITHB	Smith Brothers Lawn & Tree	5830.415	Landscaping	05/31/23	110428		75.00		KLF Park	
APPLAU	Applause Custom Sight & Sound Inc.	5840.415	Facility Rental Supplies	05/24/23	2049		443.55		City Hall TV install	
BALLS	Balls Food	5840.415	Facility Rental Supplies	05/24/23	80278		14.68		Oil	
CUSTOM	Custom Graphics	5860.415	Swim Team Expenditures	05/31/23	1265		948.30		Shirts	
CFKS	City of Fairway, KS	5870.415	Concession Supplies	05/24/23	5/22/23	PettyCash	400.00		Petty Cash	
HEACOC	Heartland Coca Cola Bottling Co.	5870.415	Concession Supplies	05/17/23	35559414023		1,247.88		Soda order for pool	
KCICEC	Kansas City Ice Cream Co., Inc.	5870.415	Concession Supplies	05/31/23	5/23/23	Ice Crea	990.48		Snack Bar Ice Cream	
SYSCO	Sysco Kansas City, Inc	5870.415	Concession Supplies	05/24/23	5574681887		2,799.57		concessions	
SYSCO	Sysco Kansas City, Inc	5870.415	Concession Supplies	05/24/23	5574797410		55.35		Heinz pump cpndiment jug	
SYSCO	Sysco Kansas City, Inc	5870.415	Concession Supplies	05/31/23	5574828389		636.09		Pool concessions	
SYSCO	Sysco Kansas City, Inc	5870.415	Concession Supplies	05/31/23	5574941364		889.36		Pool concessions	
AQUAPR	Aqua Products KC	5900.415	Capital Outlay	05/24/23	29528		2,295.89		Gemini Pool Cleaner w/ cart	
BASSHA 1099	Shannon Basham	5920.415	Concerts/Programming	05/31/23	5/30/23	MST	200.00		4 Mindful Strength Training classes in May	
BASSHA 1099	Shannon Basham	5920.415	Concerts/Programming	05/31/23	5/30/23	Yoga	250.00		5 Tuesday Chair Yoga classes in May	
BALLS	Balls Food	5931.415	Special Events	05/03/23	80245		29.95		Arbor day celebration	
Total Parks & Recreation							37,934.38			
TREKGD	Trek Design Group, LLC	5017.540	Stormwater Projects	05/24/23	23000462		736.36		Suwanee storm design PW	
Total Stormwater Utility Fund							736.36			
MEGAKC	MegaKC	5901.665	Parks & Rec Capital Projects	05/10/23	1		8,280.00		Neale Peterson Park Restroom Design Project-Invoice 1	
Total Sales Tax Reserve Fund							8,280.00			
ATT 5001	AT&T	5230.760	Utilities	05/03/23	0341	4/19/23	226.79		SIM Elevator/Security Lines	
EVERGY	Evergy	5230.760	Utilities	05/03/23	7158	4/21/23	83.81		Mar-April Inv - SIM North Bldg	
EVERGY	Evergy	5230.760	Utilities	05/03/23	7608	4/21/23	19.05		Mar-April Inv - Electric Pole -SIM	
EVERGY	Evergy	5230.760	Utilities	05/03/23	8412	4/21/23	117.42		Mar-April Inv - West Bldg - SIM	
EVERGY	Evergy	5230.760	Utilities	05/31/23	7158	5/22/23	150.41		Mar-April Inv - North Bldg - SIM	
EVERGY	Evergy	5230.760	Utilities	05/31/23	7608	5/22/23	19.05		April-May Inv - Electric Pole - SIM	
EVERGY	Evergy	5230.760	Utilities	05/31/23	8412	5/22/23	76.43		April-May Inv - West Bldg -SIM	
EVERGY	Evergy	5230.760	Utilities	05/31/23	9880	5/22/23	400.03		April-May Inv - East Bldg -SIM	
JCW 64121	Johnson County Wastewater	5230.760	Utilities	05/10/23	0470	4/27/23	31.17		Mar-April Inv - West Bldg - SIM	
KGS	Kansas Gas Service	5230.760	Utilities	05/17/23	1864	5/11/23	70.01		April-May Inv - West Bldg -SIM	
KGS	Kansas Gas Service	5230.760	Utilities	05/17/23	1982	5/11/23	179.36		April-May Inv - North Bldg -SIM	
KGS	Kansas Gas Service	5230.760	Utilities	05/17/23	2000	5/11/23	239.20		April-May Inv - East Bldg -SIM	
VERIZO	Verizon Wireless	5230.760	Utilities	05/10/23	9933273644		242.72		Mar-April Inv - Cell phone, MiFi, 88001 - bill adj	
WATERO64121	Water District No. 1 of Johnson County	5230.760	Utilities	05/03/23	1421	4/24/23	18.31		Mar-April Inv - North Bldg - SIM	
WATERO64121	Water District No. 1 of Johnson County	5230.760	Utilities	05/03/23	2027	4/24/23	20.23		3/24/23 to 4/20/23 SIM	
WATERO64121	Water District No. 1 of Johnson County	5230.760	Utilities	05/03/23	2031	4/24/23	23.58		3/24/23 to 4/20/23 SIM	
WATERO64121	Water District No. 1 of Johnson County	5230.760	Utilities	05/31/23	1421	3/24/23	20.98		April-May Inv - North Bldg - SIM	
WATERO64121	Water District No. 1 of Johnson County	5230.760	Utilities	05/31/23	2027	3/24/23	52.27		April-May Inv - East Bldg - SIM	
WATERO64121	Water District No. 1 of Johnson County	5230.760	Utilities	05/31/23	2031	3/24/23	30.36		April-May Inv - West Bldg -SIM	
ENVISI	Envision Lawn & Tree	5605.760	Maintenance	05/10/23	17178		1,400.00		Mowing & spring clean haul away - SIM	
JANPRO	Jan Pro Cleaning Systems Midwest	5605.760	Maintenance	05/03/23	73519		295.00		May Inv - Janitorial Svc - SIM	
JANPRO	Jan Pro Cleaning Systems Midwest	5605.760	Maintenance	05/31/23	74410		295.00		June Inv - Janitorial Svc - SIM	
PETESP	Pete's Pest Control, LLC	5605.760	Maintenance	05/03/23	147076		180.00		SIM	
STEAMA	JJMAC Enterprises LLC	5605.760	Maintenance	05/10/23	266771		2,280.00		SIM North Bldg	
MARGAY 1099	Gayle Martin Alexander	5920.760	Programs	05/10/23	5/4/23	Yoga	280.00		8 week Advanced Yoga Sessions	
Total Shawnee Indian Mission Fund							6,751.18			

PLATFO	Platform Ventures	5896.825	Developer Distribution 05/12/23	5/12/23 EFT	19,236.07	CID Payment
Total 55th Street CID					19,236.07	
AMEEQU	American Equipment Co.	5875.900	Capital Projects 05/17/23	69621	33,802.00	Bed swap 2022 truck PW
KCGUNI	K.C. Gunite, Inc.	5875.900	Capital Projects 05/24/23	221104 Retainer	33,384.40	Fairway Pool Renovation 2211-04 Retainer
Total Capital Improvement Fund					67,186.40	
Grand Total					251,510.14	

COMMITTEE ASSIGNMENTS

June 2023

****This appointment is effective until February 2024****

City Prosecutor

Joshua Allen

ORDINANCE NO. 1784

AN ORDINANCE GRANTING TO GOOGLE FIBER KANSAS, LLC, A CONTRACT FRANCHISE TO CONSTRUCT, OPERATE, AND MAINTAIN COMMUNICATIONS SERVICE FACILITIES IN THE PUBLIC RIGHT-OF-WAY OF THE CITY OF FAIRWAY, KANSAS AND PRESCRIBING THE TERMS THEREOF.

WHEREAS, the City of Fairway, Kansas, a city organized and existing under the laws of the State of Kansas (the “**City**”), has jurisdiction over the use of the public rights-of-way in the City (“**Public ROW**”); and

WHEREAS, Google Fiber Kansas, LLC, a Kansas limited liability company, and its direct parent, and its direct parent’s subsidiaries, successors, or assigns (“**Franchisee**”), owns, maintains, operates, and controls a fiber optic infrastructure network in Public ROW (“**Network**”); and

WHEREAS, the Network consists of equipment and facilities that may include aerial or underground fiber optic cables, lines, wires, or strands; underground conduits, vaults, access manholes and handholes; electronic equipment; power generators; batteries; pedestals; boxes; cabinets; vaults; and other similar facilities (“**Network Facilities**”); and

WHEREAS, prior to the Effective Date (as defined in Section 15), Franchisee operated the Network pursuant to an appropriate state video services franchise and Franchisee desires to continue to use and occupy Public ROW in order to install, operate, and maintain its Network for the purposes of offering certain communications services (“**Services**”), consisting of broadband internet access service as defined in 47 C.F.R. § 8.1(b) (“**Broadband Internet Services**”) and Voice over Internet Protocol services (“**VOIP Services**”) to residents and businesses in the City (“**Customers**”), but excluding multichannel video programming services that would be subject to a video services franchise under K.S.A. 12-2021 et seq. and telecommunications services as defined in 47 U.S.C. § 153(53), K.S.A. 12-2001(c)(9) or K.S.A. 17-1902(a)(3); and

WHEREAS, in order to facilitate Franchisee’s desire, and pursuant to K.S.A. 12-2001 and its home rule powers, the City is adopting this ordinance granting Franchisee the right to install, operate and maintain its Network in the Public ROW for the provision of Services to its Customers (this “**Contract Franchise**”) and, upon acceptance by Franchisee, this Contract Franchise shall act as a binding agreement between the parties.

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

SECTION 1. Grant and Permission to Use and Occupy.

- 1.1. Permission to Use and Occupy Public ROW. Upon the Commencement Date (as defined in Section 1.2), the City grants Franchisee permission to use and occupy the Public ROW for the purpose of constructing, installing, repairing, maintaining, operating, and if necessary removing the Network and the related Network Facilities (the “**Work**”) in order to provide Services to Customers. This Contract Franchise does not authorize Franchisee to use any property other than the Public ROW as agreed herein (e.g., any City parkland or other recreational property, any governmental office property, any public safety property, or any public works facility). Franchisee’s use of any other City property, including poles and conduits, will be governed under a separate agreement regarding that use.

Franchisee shall not provide any additional services (other than the Services defined herein) for which a franchise or license is required by the City without first obtaining a separate



franchise or license or amending this Contract Franchise, and Franchisee shall not knowingly allow the use of its Network Facilities by any third party in violation of any federal, state or local law.

- 1.2. Commencement Date. This Contract Franchise will be effective upon the later of the date on which (a) (i) Franchisee has discontinued provision of facilities-based linear video services to Customers, (ii) Franchisee has taken all actions necessary under its state video services franchise to terminate such state franchise and such state franchise has terminated, and (iii) Franchisee has notified the City of (i) and (ii); or (b) the Effective Date (“**Commencement Date**”).
- 1.3. Subject to State and Local Law. This Contract Franchise is subject to the City’s valid authority under state and local laws as they exist now or may be amended from time-to-time, and subject to the conditions set forth in this Contract Franchise.
- 1.4. Subject to City’s Right to Use Public ROW. This Contract Franchise is subject and subordinate to the City’s prior and continuing right to use the Public ROW, including constructing, installing, operating, maintaining, repairing, or removing sewers, water pipes, storm drains, gas pipes, utility poles, overhead and underground electric lines and related facilities, and other public utility and municipal uses.
- 1.5. Subject to Pre-Existing Property Interests. The City’s grant and permission to use and occupy the Public ROW is subject to all valid pre-existing easements, restrictions, conditions, covenants, encumbrances, claims of title or other property interests that may affect the Public ROW. Franchisee will obtain at its own cost and expense any permission or rights as may be necessary to accommodate such pre-existing property interests.
- 1.6. No Grant of Property Interest. This Contract Franchise does not grant or convey any property interest, or any title, equitable or legal, in the Public ROW. Additionally, this Contract Franchise does not grant the right to use any facilities or property owned or controlled by a third-party without the consent of such third-party; and Franchisee is responsible for obtaining appropriate access or attachment agreements before locating its Network Facilities on property or facilities owned or controlled by a third-party.
- 1.7. Non-Exclusive. This Contract Franchise is not exclusive. The City expressly reserves the right to grant licenses, permits, franchises, privileges or other rights to any other individual, corporation, partnership, limited liability company, trust, joint stock company, business trust, unincorporated association, joint venture, governmental authority or other entity of any nature whatsoever (“**Person**”), as well as the right in its own name as a city, to use Public ROW for similar or different purposes allowed Franchisee under this Contract Franchise.
- 1.8. Reservation of Right. In entering into this Contract Franchise, the City does not in any manner waive its regulatory or other rights and powers under and by virtue of the laws of the State of Kansas or applicable federal laws and regulations as the same may be amended, its home rule powers and other authority established pursuant to the Constitution of the State of Kansas, nor any of its rights and powers under or by virtue of present or future ordinances of the City.

SECTION 2. Franchisee’s Obligations

- 2.1. Use of Public ROW. Franchisee’s use of the Public ROW shall always be subject and subordinate to the reasonable public health, safety and welfare requirements and regulations of the City. The City may exercise its home rule powers in its administration and regulation related to the management of the Public ROW; provided that any such exercise must be



competitively neutral and may not be unreasonable or discriminatory. Franchisee shall be subject to all applicable laws and statutes, and/or rules, regulations, policies, resolutions and ordinances adopted by the City, relating to the construction and use of the Public ROW or otherwise relating to Franchisee's Network Facilities, including but not limited to the City's Zoning Regulations (City Code Chapter 15, Article IV), ordinances relating to Public Right-of-Way Use and Excavation (City Code Chapter 9, Article III), the City's adopted building and electrical codes (City Code Chapter 15, Article V), the Franchise Code (City Code Chapter 7, Article III) and the City of Fairway Right of Way Restoration Manual (each as may be amended).

- 2.2. Individual Permits Required. Franchisee will obtain the City's approval of required individual encroachment, construction, and other necessary permits before placing its Network Facilities in the Public ROW or other property of the City as authorized. Franchisee will pay all lawful processing, field marking, engineering, and inspection fees associated with the issuance of individual permits by the City.
- 2.3. Franchisee's Sole Cost and Expense. Franchisee will perform the Work at its sole cost and expense.
- 2.4. Compliance with Laws. Franchisee will comply with all applicable laws and regulations when performing the Work (including but not limited to the City Code references identified in Section 2.1). Franchisee will place its Network Facilities in conformance with the required permits, plans, and drawings approved by the City. Franchisee shall also participate in the Kansas One Call utility location program. To the extent applicable, Franchisee shall obtain any necessary permit, license, certification, grant, registration or any other authorization required by any appropriate governmental entity, including, but not limited to, the FCC or the Kansas Corporation Commission (KCC).
- 2.5. Reasonable Care. Franchisee will exercise reasonable care when performing the Work and will use commonly accepted practices and equipment to minimize the risks of personal injury, property damage, soil erosion, and pollution of surface or groundwater. Franchisee's Network Facilities shall be so constructed and maintained as not to obstruct or hinder the usual travel or public safety on the Public ROW or obstruct the legal use of such Public ROW by other utilities.
- 2.6. No Nuisance. Franchisee will maintain its Network Facilities in good and safe condition so that its Network Facilities do not cause a public nuisance.
- 2.7. Repair. Franchisee will promptly repair any damage to the Public ROW, City property, or private property: (i) if such damage is directly caused by Franchisee's Work (including Work by an Authorized Individual (as defined in Section 4.3)) and no other Person is responsible for the damage (e.g., where a Person other than Franchisee or its Authorized Individual fails to accurately or timely locate its underground facilities as required by applicable law); or (ii) as otherwise might be required under the provisions of City Code Chapter 9, Article III or other applicable law(s). Franchisee will repair the damaged property to a condition equal to or better than that which existed prior to the damage. Franchisee's obligation under this Section 2.7 will be limited by, and consistent with, any applicable seasonal or other restrictions on construction or restoration work.
- 2.8. As-Built Drawings and Maps. Franchisee will maintain accurate as-built drawings and maps of its Network Facilities located in the City and will provide them to the City upon reasonable request and on a mutually-agreed timetable (e.g., piecemeal following the closure of each permit, or all at once after all the Work is complete), subject to applicable confidentiality protections.



- 2.9. Network Design. Nothing in this Contract Franchise requires Franchisee to build to all areas of the City, and Franchisee retains the discretion to determine the scope, location, and timing of the design and construction of the Network.
- 2.10. Protection of Facilities. Consistent with and pursuant to City Code Chapter 9, Article III, it shall be the responsibility of Franchisee to take adequate measures to protect and defend its Network Facilities in the Public ROW from harm or damage.

SECTION 3. City's Obligations.

- 3.1. Emergency Removal or Relocation by City. In the event of a public emergency that creates an imminent threat to the health, safety, or property of the City or its residents, the City may remove or relocate the applicable portions of the Network Facilities without prior notice to Franchisee. The City will, however, make best efforts to provide prior notice to Franchisee before making an emergency removal or relocation. In any event, the City will promptly provide to Franchisee a written description of any emergency removals or relocations of Franchisee's Network Facilities. Franchisee will reimburse the City for its actual, reasonable, and documented costs or expenses incurred for any such work performed by the City, the direct cause of which was Franchisee's construction, installation, operation, maintenance, repair, or removal of its Network Facilities. Franchisee's obligation to reimburse the City under this section will be separate from Franchisee's obligation to pay the Franchise Fee (as defined in Section 15).
- 3.2. Relocation to Accommodate Governmental Purposes. If Franchisee's then-existing Network Facilities would interfere with the City's planned use of the Public ROW or other City property for a legitimate governmental purpose, such as the construction, installation, repair, maintenance, or operation of a new water, sewer, or storm drain line, or a public road, curb, gutter, sidewalk, park, or recreational facility, Franchisee will, upon written notice from the City, relocate its Network Facilities at Franchisee's own expense to such other location or locations in the Public ROW as may be mutually agreed by the parties, taking into account the needs of the City's governmental purpose and Franchisee's interest in maintaining the integrity and stability of its Network. Franchisee will relocate its Network Facilities within a commercially reasonable period of time agreed to by the parties, taking into account the urgency of the need for relocation, the difficulty of the relocation, and other relevant facts and circumstances. (See City Code Chapter 9, Article III, Division 1, Sec. 9-75)
- 3.3. Relocation to Accommodate Non-Governmental Purposes. If Franchisee's then-existing Network Facilities would interfere with (a) the City's planned use of the Public ROW for a non-governmental (e.g., commercial) purpose, or (b) a third-party's use of the Public ROW, Franchisee will not be required to bear the cost to relocate or adjust its Network Facilities and shall not be obligated to commence the relocation or adjustment until receipt of funds for such relocation or adjustment. (See City Code Chapter 9, Article III, Division 1, Sec. 9-75)
- 3.4. Non-Discrimination. The City will at all times treat Franchisee and provide access to the Public ROW in a non-discriminatory manner as compared to other similar non-incumbent holders of local or state franchise authority offering wired facilities-based Broadband Internet Services.
- 3.5. Post-Removal Restoration of Public ROW. When removal or relocation is required under this Contract Franchise, Franchisee will, after the removal or relocation of the Network Facilities, at its own cost, repair and return the Public ROW in which the facilities were located to a safe and satisfactory condition in accordance with the construction-related conditions and specifications as established by the City.

SECTION 4. Contractors and Subcontractors.

- 4.1. Use of Contractors and Subcontractors. Franchisee may retain contractors and subcontractors to perform the Work on Franchisee's behalf; provided, Franchisee shall be responsible for its contractors and subcontractors including responsible for their actions or failures to act, and Franchisee shall ensure its contractors and subcontractors adhere to the requirements of this Contract Franchise and all applicable laws. Accordingly, when and if applicable, references in this Contract Franchise to "Franchisee" shall include and apply to Franchisee's contractors and subcontractors.
- 4.2. Contractors to be Licensed. Franchisee's contractors and subcontractors used for the Work will be properly licensed under applicable law.
- 4.3. Authorized Individuals. Franchisee's contractors and subcontractors may submit individual permit applications to the City on Franchisee's behalf, so long as the permit applications are signed by individuals that Franchisee has authorized to act on its behalf via a letter of authorization provided to the City in the form attached as **Exhibit A ("Authorized Individuals")**. The City will accept permit applications under this Contract Franchise submitted and signed by Authorized Individuals, and will treat those applications as if they had been submitted by Franchisee under this Contract Franchise.

SECTION 5. Franchise Fee. Franchisee will pay the City a fee ("**Franchise Fee**") to compensate the City for Franchisee's use and occupancy of Public ROW pursuant to this Contract Franchise. Franchisee and the City acknowledge and agree that the Franchise Fee provides fair and reasonable compensation for Franchisee's use and occupancy of Public ROW and other City property as authorized, and shall in no way be deemed a tax of any kind. The Franchise Fee will begin accruing on the Commencement Date (as defined herein) and will be calculated as set forth in Section 5.1. Subject to any applicable statute of limitations, Franchisee's payment obligations as of expiration or termination of this Contract Franchise hereunder shall survive the expiration or termination of this Contract Franchise.

- 5.1. Franchise Fee. Franchisee will pay the City two percent (2%) (the "**Revenue Percentage**") of Gross Revenues for a calendar quarter, remitted within forty-five (45) days of the end of each calendar quarter, commencing on the Commencement Date. The payment will be accompanied by a report showing the basis for the computation and such other relevant facts as may be required by the City to determine the accuracy of the payment. Subject to any applicable statute of limitations, Franchisee's payment obligations hereunder shall survive the expiration or termination of this Contract Franchise.

5.1.1. As used herein, "**Gross Revenues**" means all consideration of any kind or nature, including without limitation, cash, credits, property, and in-kind contributions (services or goods) received by Franchisee from Customers for Broadband Internet Services that are provided to Customers through Network Facilities located at least in part in Public ROW.

5.1.2. Gross Revenues do not include:

- (i) any revenue not actually received, even if billed, such as bad debt;
- (ii) refunds, rebates, or discounts made to Customers, or the City;
- (iii) revenue received from the sale of Broadband Internet Services for resale in which the purchaser is required to collect and remit a franchise or similar fee to the City from the purchaser's customer;

- (iv) revenue derived from the provision of Broadband Internet Services to Customers where none of the Network Facilities used to provide such Broadband Internet Services are located in Public ROW;
- (v) any forgone revenue from Franchisee's provision of Broadband Internet Services to Customers at no charge if required by state law;
- (vi) any revenue derived from advertising;
- (vii) any revenue derived from VOIP Services;
- (viii) any revenue derived from rental of modems or other equipment used to provide or facilitate the provision of the Broadband Internet Services;
- (ix) any revenue derived from referral or marketing agreements with third party providers of online services which Franchisee may make available to Customers;
- (x) any tax of general applicability imposed upon Franchisee or its Customers by the City or by any state, federal, or any other governmental entity, and required to be collected by Franchisee and remitted to the taxing entity (including but not limited to sales and use tax, gross receipts tax, excise tax, utility users tax, public service tax, communications taxes, and fees not imposed by this Contract Franchise);
- (xi) any forgone revenue from Franchisee's provision, in Franchisee's discretion, of free or reduced cost Broadband Internet Services to any Person, including without limitation employees of Franchisee; provided, however, that any forgone revenue which Franchisee chooses not to receive in exchange for trades, barter, services, or other items of value will be included in Gross Revenues; and
- (xii) sales of capital assets or sales of surplus equipment.

5.2. Pass Through. To the extent allowed by either federal or state law, Franchisee may identify and collect, as a separate item on the regular bill of any Customer whose Broadband Internet Services are provided by Network Facilities located at least in part in Public ROW, that Customer's pro rata amount of the Franchise Fee.

5.3. Interest on Late Payments. Any payments that are due and payable under this Contract Franchise that are not received within thirty (30) days from the specified due date will be assessed interest at an annual rate equal to the applicable statutory interest rate in effect upon the due date.

5.4. No Accord. No acceptance by the City of any Franchise Fee shall be construed as an accord that the amount paid is in fact the correct amount, nor shall acceptance of any Franchise Fee payment be construed as a release of any claim of the City.

5.5. Audit. The City shall have the right to examine, upon 30-days written notice to Franchisee and no more often than once per calendar year, those records necessary to verify the correctness of the Franchise Fee paid by Franchisee.

5.6. Change in Franchise Fee. The parties may timely negotiate, in good faith and in conformance with applicable law, a potential change to either the Franchise Fee or the Revenue Percentage upon any of the following events:

- 5.6.1. A request by either party to reduce or increase the Franchise Fee.
- 5.6.2. A change in applicable law.
- 5.6.3. If during the term of this the Contract Franchise the City subsequently enters into a franchise with another comparable provider granting said provider the right to use and occupy the Public ROW for the provision of comparable wired facilities-based Broadband Internet Services for a fee more favorable than the Franchise Fee set forth in Section 5.1, then the City and Franchisee shall negotiate a lower Franchise Fee that is comparable to said other provider.

SECTION 6. Defense and Indemnity.

- 6.1. Franchisee shall indemnify and hold the City and its officers and employees harmless against any and all claims, lawsuits, judgments, costs, liens, losses, expenses, fees (including reasonable attorney fees and costs of defense), proceedings, actions, demands, causes of action, liability and suits of any kind and nature, including personal or bodily injury (including death), property damage or other harm for which recovery of damages is sought, to the extent that it is found by a court of competent jurisdiction to be caused by the negligence of Franchisee, any agent, officer, director, representative, employee or subcontractor of Franchisee, while installing, repairing or maintaining Facilities in the Public ROW.
- 6.2. The indemnity provided by this Section 6 does not apply to any liability resulting from the negligence of the City, its officers, employees, contractors or subcontractors. If Franchisee and the City are found jointly liable by a court of competent jurisdiction, liability shall be apportioned comparatively in accordance with the laws of this state without, however, waiving any governmental immunity available to the City under state law and without waiving any defenses of the parties under state or federal law. Likewise, the indemnity provided by this Section 6 does not apply to any liability resulting from the negligence of any third party not associated with Franchisee, or for any portion of any harm caused by the same. This Section 6 is solely for the benefit of the City and Franchisee and does not create or grant any rights, contractual or otherwise, to any other person or entity.
- 6.3. Franchisee or the City shall promptly advise the other in writing of any known claim or demand against Franchisee or the City relating to or arising out of Franchisee's activities in the Public ROW.

SECTION 7. Limitation of Liability. NEITHER PARTY WILL BE LIABLE FOR ANY INDIRECT, SPECIAL, INCIDENTAL, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES IN CONNECTION WITH THIS CONTRACT FRANCHISE. THE PARTIES ACKNOWLEDGE THAT THIS LIMITATION WILL BE SUBJECT TO AND MAY BE LIMITED BY APPLICABLE LAW.

SECTION 8. Performance Bond. If Franchisee has not previously provided the City with a performance bond under any prior agreement, Franchisee will, promptly after the Commencement Date, provide the City with a performance bond in the amount of fifty thousand dollars (\$50,000) naming the City as obligee and guaranteeing Franchisee's faithful performance of its obligations under this Contract Franchise. The performance bond will remain in full force during the Term (as defined in Section 10) of this Contract Franchise. The bond must be with good and sufficient sureties, issued by a surety authorized to transact business in the State of Kansas, and satisfactory to the City Attorney in form and substance. At Franchisee's election, any performance bond previously provided by Franchisee to the City and associated with its state or local video service franchise may be applied to its obligations, in whole or in part, under this paragraph.



SECTION 9. Insurance.

9.1. Franchisee will carry and maintain:

- 9.1.1. Commercial General Liability (CGL) insurance, with policy limits not less than \$2,000,000 in aggregate annually and \$1,000,000 for each occurrence covering bodily injury and property damage with the following features: (a) CGL primary insurance endorsement; (b) insured contract coverage encompassing the defense and indemnity obligations identified in Section 6; (c) products-completed operations coverage; (d) CGL policy will include an endorsement which names the City, its employees, and officers as additional insureds, such "additional insured" coverage to be on a primary and noncontributory basis with respect to the City's own coverage and (notwithstanding the general limits of insurance described above and elsewhere) provide limits to the City of no more (and no less) than \$500,000 per occurrence; and (e) contain a "severability of interests" or "separation of insureds" feature.
- 9.1.2. Workers' Compensation insurance with policy limits not less than the Kansas Statutory requirements.
- 9.1.3. Business Automobile Policy covering all owned, hired and nonowned private passenger autos and commercial vehicles with policy limits not less than \$1,000,000 each occurrence, \$1,000,000 aggregate.
- 9.1.4. All insurance required hereunder shall also: (a) provide for a waiver of the insurer's rights of subrogation against the City, and a waiver of any right to assert any lien with respect to such waived subrogation rights, to the extent allowed by law; (b) be provided by insurers that shall have and maintain an A.M. Best financial strength rating of no less favorable than "A-" and that shall have and remain within an A.M. Best financial size category of no less than "VIII", or otherwise as is acceptable to the City; and (c) not be canceled except upon 30-days prior written notice from the insurer and the Company to the City, or 10-days prior written notice for non-payment of premium.

- 9.2. All insurance certificates, endorsements, coverage verifications and other items required pursuant to this Contract Franchise will be mailed directly to the City's insurance compliance representative upon the City's written request.

SECTION 10. Term.

- 10.1. This Contract Franchise is effective on the Effective Date set forth in Section 15 and will expire on December 31, 2033 ("**Original Term**"), unless earlier terminated in accordance with the provisions herein. Thereafter, the Contract Franchise will automatically renew for four (4) successive 2-year terms (each a "**Renewal Term**") unless a party provides at least six (6) months' prior written notice to the other party of its intent not to renew. Each Renewal Term shall be deemed a continuation of this Contract Franchise and not as a new franchise amendment.
- 10.2. In the event the parties are actively negotiating in good faith a new contract franchise or an amendment to this Contract Franchise upon the termination date of this Contract Franchise, the parties by written mutual agreement may extend the termination date of this Contract Franchise to allow for further negotiations. Such extension period shall be deemed a continuation of this Contract Franchise and not as a new franchise or amendment.



- 10.3. Upon written request of either the City or Franchisee, this Contract Franchise shall be renegotiated at any time in accordance with the requirements of state law upon any of the following events: changes in federal, state, or local laws, regulations, or orders that materially affect any rights or obligations of either the City or Franchisee, including but not limited to the scope of the Contract Franchise granted to Franchisee or the compensation to be received by the City hereunder.

SECTION 11. Termination.

- 11.1. Termination by City. The City may terminate this Contract Franchise if Franchisee is in material breach of this Contract Franchise, provided that the City must first provide Franchisee written notice of the breach and one hundred twenty (120) days to cure, unless the cure cannot reasonably be accomplished in that time period, in which case Franchisee must commence its efforts to cure within that time period and the cure period will continue as long as such diligent efforts continue. No termination under this paragraph will be effective until the relevant cure period has expired. Nothing herein shall prevent the City from invoking any other remedy that may otherwise exist at law.

SECTION 12. Assignment. Except as set forth below, Franchisee shall not assign or transfer its rights or obligations under this Contract Franchise, in whole or part, to a third party, without the prior written consent of the City. Any agreed upon assignee will take the place of the Franchisee, and the Franchisee will be released from all of its rights and obligations upon the completion of the requirements of Section 12.3 below; provided, however, such release shall not include any liability or obligations under the Contract Franchise, whether of indemnity or otherwise, which may constitute a breach of the Contract Franchise and have accrued prior to the date of such assignment.

- 12.1. Notwithstanding the foregoing, Franchisee may at any time, on written notice to the City, assign this Contract Franchise or any or all of its rights and obligations under this Contract Franchise:

12.1.1. to any Affiliate (as defined in Section 12.2) of Franchisee;

12.1.2. to any successor in interest of Franchisee's business operations in the City in connection with any merger, acquisition, or similar transaction if Franchisee reasonably determines after a reasonable investigation that the successor in interest has the resources and ability to fulfill the obligations of this Contract Franchise; or

12.1.3. to any purchaser of all or substantially all of Franchisee's Network Facilities in the City if Franchisee reasonably determines after a reasonable investigation that the purchaser has the resources and ability to fulfill the obligations of this Contract Franchise.

- 12.2. Following any assignment of this Contract Franchise to an Affiliate, Franchisee will remain responsible for such Affiliate's performance under the terms of this Contract Franchise. For purposes of this section, (a) "Affiliate" means any Person that now or in the future, directly or indirectly controls, is controlled with or by, or is under common control with Franchisee; and (b) "control" means, with respect to: (i) a U.S. corporation, the ownership, directly or indirectly, of fifty percent (50%) or more of the voting power to elect directors thereof, or (ii) a non-U.S. corporation, if the voting power to elect directors thereof is less than fifty percent (50%), the maximum amount allowed by applicable law; and (iii) any other Person, fifty percent (50%) or more ownership interest in said Person, or the power to direct the management of such Person.



- 12.3. Franchisee shall: furnish the City with prior written notice of the assignment/transfer; provide a point of contact for the assignee; and advise the City of the effective date of the assignment. Additionally, Franchisee's obligations under this Contract Franchise with regard to indemnity, bond and insurance shall continue until the assignee has taken the appropriate measures necessary to assume and replace the same, the intent being that there shall be no lapse in any coverage as a result of the assignment.

SECTION 13. Notice and Emergency Contact.

- 13.1. Emergency Contact. Franchisee shall maintain with the City a point of contact who shall be available to act on behalf of Franchisee in the event of an emergency. Franchisee shall provide the City Administrator with said contact's name, address, telephone number and e-mail address.

Emergency notice by the City to Franchisee may be made by telephone to Franchisee's Emergency Contact at (866) 954-1572 or by email to gfiber-noc-leads@google.com.

(Or to replacement Emergency Contact that is later designated by Franchisee in writing.)

Emergency notice by Franchisee to the City may be made by telephone to the City Administrator at (913) 262-0350. If the City Administrator is not available, then contact the Public Works Director.

(Or to replacement Emergency Contact that is later designated by the City in writing.)

- 13.2. Notice. All other notices related to this Contract Franchise will be in writing and sent, if to Franchisee to the email addresses set forth below, and if to the City to the address set forth below. Notices are effective (a) when delivered in person, (b) upon confirmation of a receipt when transmitted by electronic mail, (c) on the next business day if transmitted by registered or certified mail, postage prepaid (with confirmation of delivery), (d) on the next business day if transmitted by overnight courier (with confirmation of delivery), or (e) three (3) days after the date of mailing, whichever is earlier.

Franchisee's e-mail address for notice is: googlefibernotices@google.com, with a copy to legal-notices@google.com.

(Or to replacement Notice contact that is later designated by Franchisee in writing.)

City's address for notice is: City of Fairway, Attn: City Administrator, 5240 Belinder Road, Fairway, KS 66205 with a copy to Stinson LLP, Attn: Richard Cook, 1201 Walnut Street, Suite 2900, Kansas City, Missouri 64106.

(Or to replacement Notice contact that is later designated by the City in writing.)

SECTION 14. General Provisions. This Contract Franchise is governed by the laws of the state where the City is located (Kansas). Neither party will be liable for failure or delay in performance to the extent caused by circumstances beyond its reasonable control. The failure of either party to insist upon the strict performance of any one or more terms or provisions of this Contract Franchise shall not be construed as a waiver or relinquishment for the future of any such term or provision, and the same shall continue in full force and effect. This Contract Franchise sets out all terms agreed between the parties and supersedes all previous or contemporaneous agreements between the parties relating to its subject matter, including but not limited to that certain Network Cooperation and Services Agreement dated September 9, 2013, and that certain Structure Attachment and Conduit Occupancy Agreement dated September 9, 2013. This Contract Franchise, including any exhibits, constitutes the entire agreement between the parties related to this subject matter, and any change to its terms must be in writing and signed by the parties. The parties may execute this Contract Franchise in



counterparts, including facsimile, PDF, and other electronic copies, which taken together will constitute one instrument. Each party to this Contract Franchise agrees that Franchisee may use electronic signatures. If any clause, sentence, or section of this Contract Franchise, or any portion thereof, shall be held to be invalid by a court of competent jurisdiction, such decision shall not affect the validity of the remainder, as a whole or any part thereof, other than the part declared invalid; provided, however, the City or Franchisee may elect to declare the entire Contract Franchise is invalidated if the portion declared invalid is, in the judgment of the City or Franchisee, an essential part of the Contract Franchise.

SECTION 15. Acceptance of Terms and Effective Date. This Contract Franchise shall take effect and be in force from and after (i) its passage and approval by the City, (ii) written acceptance by Franchisee, and (iii) publication in the official city newspaper in accordance with Statute (the “**Effective Date**”). Franchisee shall have sixty (60) days after the final passage and approval of this Contract Franchise to file with the City Clerk its acceptance in writing of the provisions, terms and conditions of this Contract Franchise, and when so accepted, this Contract Franchise and acceptance shall constitute a contract between the City and Franchisee. In accordance with Kansas Statute, Franchisee shall be responsible for payment of all costs and expense of publishing this Contract Franchise, and any amendments thereof.

[Signature page follows]



PASSED by the City Council this 6th day of March, 2023.

APPROVED by the Mayor this this 6th day of March, 2023.

CITY OF FAIRWAY, KANSAS

Melanie Hepperly, Mayor

APPROVED AS TO FORM:

Richard Cook, City Attorney

ATTEST:

Kim Young, City Clerk



ACCEPTANCE OF FRANCHISE ORDINANCE

Google Fiber Kansas, LLC for itself, its successors and assigns, hereby accepts the terms and conditions of the Ordinance and all rights and privileges therein granted, adopted by the Governing Body of the City of Fairway, Kansas, on April 10, 2023, designated as Ordinance No. _____, and entitled:

AN ORDINANCE GRANTING TO GOOGLE FIBER KANSAS, LLC, A CONTRACT FRANCHISE TO CONSTRUCT, OPERATE, AND MAINTAIN COMMUNICATIONS SERVICE FACILITIES IN THE PUBLIC RIGHT-OF-WAY OF THE CITY OF FAIRWAY, KANSAS AND PRESCRIBING THE TERMS THEREOF.

This acceptance is executed and filed as required in Section 15 of said Ordinance, and certifies Grantee’s agreement to all the terms and conditions of said Ordinance.

Dated this ____ day of _____, 2023.

By: _____

(Signature)

(Printed Name)

(Title)



**EXHIBIT A
FORM OF LETTER OF AUTHORIZATION**

[Franchisee LETTERHEAD]

[Date]

Via Email ([Email Address])

[INSERT CITY NAME]

[Addressee]

[Address]

Re: [Amended] Letter of Authorization

Dear [Name],

In accordance with Section 4.3 of the Contract Franchise dated [redacted] between **the City of Fairway, Kansas** and **Google Fiber Kansas, LLC** (“**Google Fiber**”), Google Fiber hereby designates the following Authorized Individuals (as that term is defined in the Contract Franchise), who may submit and sign permit applications and other submissions to the City on behalf of Google Fiber. *[If applicable: This letter amends and supersedes the Letter of Authorization dated _____.]*

[Insert name and title for each Authorized Individual, including any Authorized Individual previously named and whose authority continues. Strike through the names of any individuals who are no longer authorized, if any.]

1. [Name, Title]
2. [Name, Title]
3. [Name, Title (previously authorized, authorization continues)]
4. ~~[Name, Title (authorization withdrawn)]~~

This authorization may be withdrawn or amended and superseded by a written amendment to this Letter of Authorization, which will be effective 24 hours after receipt by the City.

Kind regards,

[Name]

Manager, **Google Fiber Kansas, LLC**





DATE: JUNE 12, 2023
TO: MAYOR HEPPELY AND FAIRWAY CITY COUNCIL
FROM: BASIL ALANI, COMMUNITY DEVELOPMENT DIRECTOR
RE: BUILDING PERMIT EXTENTION

An Email request from Gregg Rizzotto, authorized representative, for GLENROSS CONTRACTING, INC. The request is for a permit extension for the address 3904 Shawnee Mission Parkway until Jan 10,2024. Per Fairway Municipal Code, building permits may be renewed as follows:

Sec. 15-852. - Application procedure (3) Extension.

The City may extend the permit up to an additional one hundred and eighty (180) days if it is determined that the project will require more than three hundred and sixty (360) days to complete, given reasonably diligent pursuit of construction of the project and extenuating circumstances. The fee to extend up to an additional one hundred and eighty (180) days is based on one-half (1/2) the amount of the original permit fee for the project. No building permit shall be renewed more than one hundred and eighty (180) days beyond the initial three hundred and sixty (360) day permit without the expressed authorization and approval of the City Council.

The applicant is requesting a six-month extension, prior to the request all inspection completed except for a Final Inspection for occupancy. **The renewal permit fee will be \$ 750**

See Attached calendar schedule for the remaining work.

Fees Paid

01/11/2022 \$1500 Permit Fee
11/04/2022 \$1500 Renewal Fee

Permit Timeline

Permit #	Date	Activity	Complete Approval Status
B21-000363	02/22/2023	Rough-in	Failed
		Comments: ROUGH -IN ROUGH-IN INSPECTION NOT APPROVED. 1- FIRE STOP ABOVE FIREPLACE, 2- FIRE STOP AREA BY STEEL COLUMN & BEAM, 3- NEED PROTECTION FOR I-JOIST IN NEW BASMT ADDITION (WILL CK ON FINAL). BA. Items 1 & 2 approved on 2/24/23	BA.
	01/19/2023	Footings/Foundation/Piers	Passed
		Comments FOOTING AND COLUMN PAD IN EXISTING BSMT INSPECTION APPROVED BY 3RD PARTY ENGINEER BRADLEY HUXOL, PE. ELECTRICAL SERVICE NOT APPROVED,	



11/16/2022 Other Passed
Comments: BSMT SLAB INSPECTION APPROVED

11/08/2022 Other Passed
Comments: PRE-BACKFILL INSPECTION APPROVED

10/24/2022 Wall Passed
Comments: FOUNDATION WALL INSPECTION APPROVED BY 3RD PARTY EVERSTEAD.

10/20/2022 Footings/Foundation/Piers Passed
Comments: FOOTING INSPECTION APPROVED BY 3RD PARTY EVERSTEAD.

Basil Alani

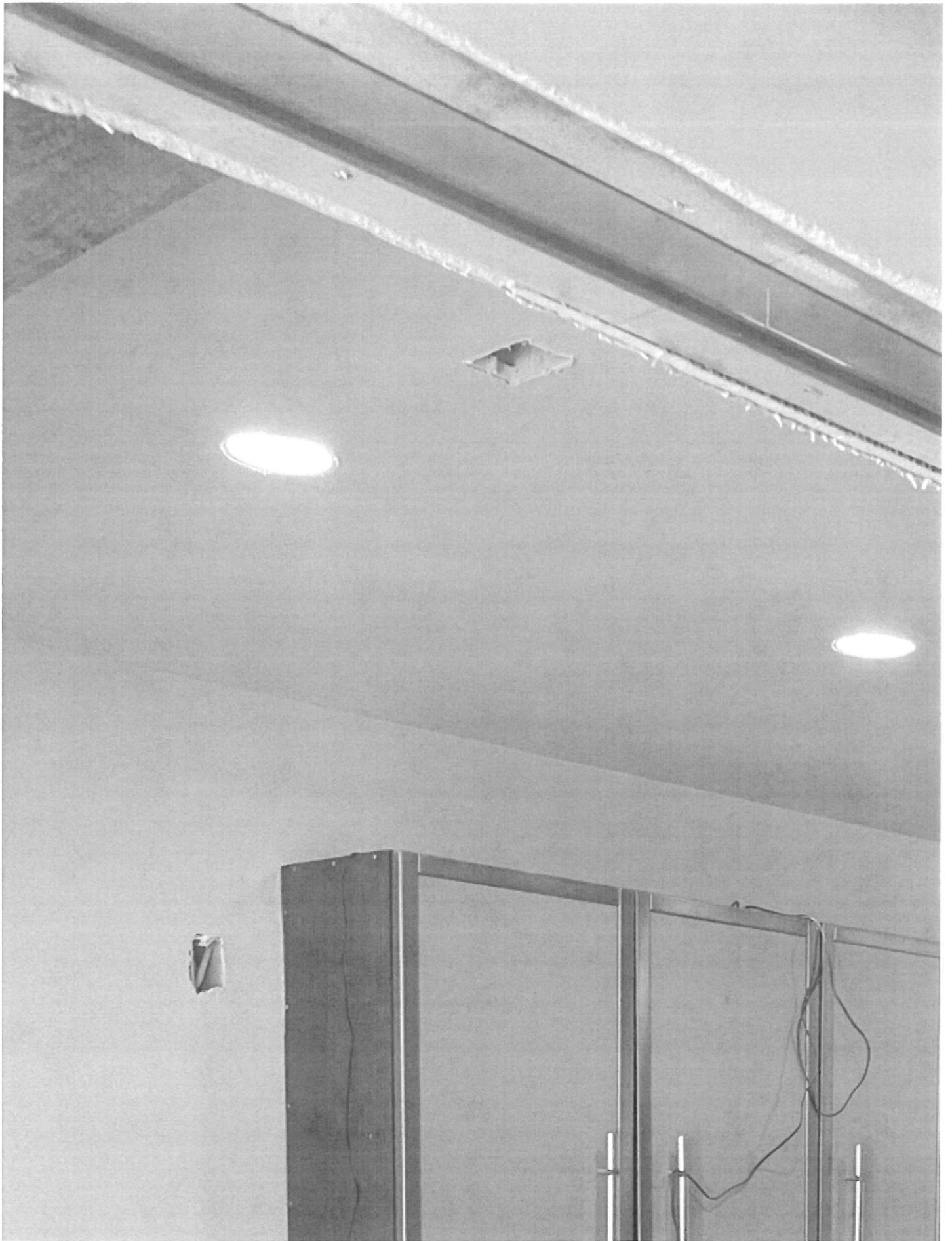
From: Gregg Rizzotto <gregg@glenrosscontracting.com>
Sent: Thursday, June 8, 2023 1:55 PM
To: Basil Alani
Cc: Matt Nichols; gregg@glenrosscontracting.com
Subject: Permit extension 3904 Shawnee Mission Parkway

Basil,

GlenRoss Contracting would like to extend the permit for the kitchen remodel. We've had several delays. We did not order our windows until after we got the permit to make sure it was approved. The second major delay that we had was the cabinets are coming out of South Carolina and it was slow to get the order now we're waiting on parts so we can finish the kitchen. The replacement parts are scheduled to be in Kansas City by this Monday. I have an installer scheduled to finish them up next Wednesday the 14th Thursday, Friday and Saturday of next week. We will install the hardwood floors I have the countertop people scheduled for Monday June 19th to template the countertops for all the water full edges, that's why we need the floors to be complete. The countertop company is running 4 to 5 weeks after template. Once we get our tops, it shouldn't take us very long to finish the project up. As far as the exterior goes, we're going to get started on painting and staining on that tomorrow.

Thank you for the time in the office today! Please let me know what time the meeting will be on Monday afternoon.

Thanks, Gregg









June 12, 2023

To the Honorable Mayor and Members
Of the City Council
City of Fairway, Kansas

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Fairway, Kansas (the City) for the year ended December 31, 2022. 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 engagement letter to you dated February 3, 2023. Professional standards also require 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 the City are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of other existing policies was not changed during the year. 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 statements 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.

In your case, management estimates accrued revenues and liabilities, depreciation methods and lives, and assesses the City's potential liability for pending and threatened litigation. We evaluated the key factors and assumptions used to develop the estimates in determining they were reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Audit Adjustments

Professional standards require us to accumulate all known and likely adjustments identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has recorded all such adjustments. Other than the entries to convert the cash basis financial statements to the modified accrual basis and the conversion of the fund statements to the accrual basis for GASB 34 reporting, the material adjustments detected as a result of our audit procedures included recording additional accounts payable, ordinance violation special assessments due, and the earned portion of the ARPA grant. A copy of the audit adjustments is attached.

Disagreements with Management

For the 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 statements or the auditor's 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 June 12, 2023.

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 statements or a determination of the type of auditor's opinion that may be expressed on those statements, 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 Matters

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.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, the pension related schedules, the schedules of changes in total OPEB liability and related ratios, and the major fund budgetary schedule, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the nonmajor fund financial statements and the budgetary comparison schedules which accompany the financial statements but are 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 accounting principles generally accepted in the United States of America, 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 statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Mayor, City Council, and management, and is not intended to be and should not be used by anyone other than these specified parties.

Yours truly,

Marr and Company, P.C.
Certified Public Accountants

City of Fairway
Year End: December 31, 2022
Adjusting journal entries

Number	Name	Date	Account No	Debit	Credit
1	Prepaid Expenses	12/31/2022	1127.100 GF	1,771.26	
1	Insurance	12/31/2022	5250.411 GF		-2,366.00
1	Street Lights	12/31/2022	5580.413 GF	594.74	
Record the change in prepaid P&C insurance and streetlights and signals.					
2	Accounts Payable Payroll	12/31/2022	2030.100 GF		-7,797.00
2	Accrued Payroll SIM	12/31/2022	2030.760 SIMF		-49.00
2	Salaries	12/31/2022	5010.411 GF	231.00	
2	Salaries	12/31/2022	5010.412 GF	7,088.00	
2	Salaries	12/31/2022	5010.413 GF		-537.00
2	Salaries	12/31/2022	5010.414 GF	43.00	
2	Salaries	12/31/2022	5010.415 GF	972.00	
2	Salaries	12/31/2022	5010.760 SIMF	49.00	
Record the change in accrued payroll.					
3	Storm Water Utility Cash	12/31/2022	1010.540 SWUF	9,756.25	
3	Stormwater Projects	12/31/2022	5017.540 SWUF		-9,756.25
Correct coding of 2021 Trekk payable.					
4	Capital Improvement Funds (General)	12/31/2022	1010.900 GCIF		-9,756.25
4	Capital Projects	12/31/2022	5875.900 GCIF	9,756.25	
Correct recording of 2021 Trekk payable.					
5	Miscellaneous	12/31/2022	4760.900 GCIF	15,750.00	
5	Capital Projects	12/31/2022	5875.900 GCIF		-15,750.00
Correct recording of 2021 Water One reimbursement receivable.					
6	Taxes Receivable	12/31/2022	1121.100 GF	14,886.00	
6	Taxes Receivable	12/31/2022	1121.100 GF	2,001.00	

6	Taxes Receivable	12/31/2022	1121.100 GF	180,124.00	
6	Deferred Revenue - General Fund	12/31/2022	2400.100 GF		-180,124.00
6	Local Sales Tax	12/31/2022	4020.100 ST		-560.00
6	County/State Sales Tax	12/31/2022	4030.100 ST		-10,233.00
6	County Special Sales Tax	12/31/2022	4040.100 ST		-2,046.00
6	County Public Safety Sales Tax	12/31/2022	4045.100 ST		-2,047.00
6	Franchise Tax - KCP&L	12/31/2022	4070.100 FT	1,145.00	
6	Franchise Tax - Gas Service	12/31/2022	4080.100 FT		-6,439.00
6	Franchise Tax - AT&T	12/31/2022	4090.100 FT	217.00	
6	Franchise Tax - TimeWarner	12/31/2022	4100.100 FT	477.00	
6	Franchise Tax - Surewest	12/31/2022	4110.100 FT	90.00	
6	Franchise Tax - Google	12/31/2022	4115.100 FT	2,509.00	

Record the change in accounts receivable.

7	Taxes Receivable	12/31/2022	1121.520 SHF	1,983.00	
7	Special Highway Revenue	12/31/2022	4726.520 SHINTERGOVERNMENTAL		-1,983.00

Record the change in fuel taxes receivable.

8	Taxes Receivable	12/31/2022	1121.660 DSF	21,628.00	
8	Taxes Receivable	12/31/2022	1121.660 DSF	140.00	
8	Deferred Revenue - Bond & Interest Fund	12/31/2022	2300.660 DSF		-21,628.00
8	Local Sales Tax	12/31/2022	4020.660 DSST		-140.00

Record the change in taxes receivable.

9	Sales Tax Receivable	12/31/2022	1121.665 14ST	280.00	
9	Local Sales Tax	12/31/2022	4020.665 2014ST		-280.00

Record the change in taxes receivable.

10	Sales Tax Receivable	12/31/2022	1121.900 GCIF	140.00	
10	Local Sales Tax	12/31/2022	4020.900 CPST		-140.00

Record the change in sales tax receivable.

11	Taxes Receivable	12/31/2022	1121.825 55TSC	4,588.00	
11	Local Sales Tax	12/31/2022	4020.825 55TSC		-4,588.00

Record the change in taxes receivable.

12	General Fund Checking	12/31/2022	1010.000 GF		-9,139.00
12	Building Permits	12/31/2022	4066.100 LPAF	8,649.00	
12	Dog Licenses	12/31/2022	4200.100 LPAF	490.00	

Record entry from Miller
Management to move a 2023 deposit originally recorded in 2022.

13	General Fund Cash	12/31/2022	1010.101 GF		-9,756.25
13	Capital Improvement Funds (General)	12/31/2022	1010.900 GCIF	9,756.25	

Record Miller Management entry to
correct pooled cash transfers.

14	Accounts Payable	12/31/2022	2005.900 GCIF		-31,872.29
14	Capital Projects	12/31/2022	5875.900 GCIF	31,872.29	

Accrue retainage due McAnany.

15	Accounts Payable	12/31/2022	2005.900 GCIF		-191,085.69
15	County/State Participation	12/31/2022	4780.900 CPINTERGOVERNMENTAL		-61,824.09
15	Capital Projects	12/31/2022	5875.900 GCIF	176,335.69	
15	Capital Projects	12/31/2022	5875.900 GCIF	61,824.09	
15	Architect/Engineering Fees	12/31/2022	5892.900 GCIF	14,750.00	

Unrecorded payables for KC Gunite,
Burns&McDonnell, and Roeland Park.

16	Federal grant unearned revenue	12/31/2022	2045.800 FGF	302,166.12	
16	Federal Grant Proceeds	12/31/2022	4790.800 FGF		-302,166.12

Recognize 2021 deferred ARPA grant
funds in 2022 revenue.

17	Accounts Receivable - Ord. Viol. Assess.	12/31/2022	1126.100 GF	36,369.25	
17	Insurance Settlement	12/31/2022	2040.000 GF		-31,282.25
17	Ordinance Violation Assessment	12/31/2022	4290.100 LPAF		-5,087.00

Record ordinance violation
specials receivable for 2022 costs incurred.

Draft

CITY OF FAIRWAY, KANSAS
BASIC FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022

CITY OF FAIRWAY, KANSAS

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INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Members
of the City Council
City of Fairway, Kansas

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Fairway, Kansas (the City), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Fairway, Kansas, as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 generally accepted auditing standards 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 statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 statements.
- 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 statements.
- 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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 statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules as listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Marr and Company, P.C.
Certified Public Accountants

Kansas City, Missouri
June 12, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the City of Fairway's (the City) financial statements provides a narrative overview and analysis of the City's financial activities for the fiscal year ended December 31, 2022. This discussion follows guidelines prescribed by the Governmental Accounting Standards Board (GASB) Statement 34, which enhances comparability between governments. The information presented here should be read in conjunction with the accompanying basic financial statements and the notes to those basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$12,788,243 (net position).
- The City's total net position increased during this fiscal year by \$1,077,196, and the City's unrestricted portion increased by \$958,257.
- At the close of 2022, the City's governmental funds reported combined ending fund balances of \$5,135,702, an increase of \$1,239,026 over the prior year. This increase is at least partially due to an increase in sales tax revenues, and lower capital project and debt service expenditures, which were offset by a decrease in donations from 2021 that were restricted for a park project.
- At the close of 2022, the available fund balance for the General Fund was \$1,115,334, an increase of \$127,713 over the prior year. This is primarily as result of an increase in property and sales tax revenues, and the use of ARPA grants funds in the Federal Grants Fund for public safety costs normally incurred by the General Fund, which were offset by an increase in transfers to the Capital Projects Fund.

OVERVIEW OF THE FINANCIAL STATEMENTS

Management's Discussion and Analysis is intended to serve as an introduction to the City's basic financial statements, which include three components: 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. These statements use the accrual basis of accounting, which means that the current year's revenues and expenses are recorded as they are earned or incurred, regardless of when cash is received or paid.

The *Statement of Net Position* presents information on all of the City's assets, liabilities and deferred inflows/outflows of resources, with the difference between the two reported as net position. These statements include infrastructure assets as well as all known liabilities, including long-term debt. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. The *Statement of Activities* provides information detailing *how* the City's net position changed during 2022.

Fund Financial Statements

A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to demonstrate compliance with legal requirements, such as state statutes or bond covenants. There are three types of funds: governmental, proprietary, and fiduciary. All of the City's funds are classified as governmental funds. Fund accounting focuses on 1) cash flow and how financial assets can readily

be converted to available resources, and 2) the balances left at the end of the fiscal year for future spending. The focus is on the budgetary, short-term financial picture of the reported operations rather than on the longer-term economic picture of the City as a whole.

Governmental funds are reported using the *modified accrual* basis of accounting, which measures cash and other financial assets that can readily be converted to cash. Under this basis of accounting, revenues are recognized when they become measurable and available, and expenditures are generally recognized when the related fund liability is incurred. Such information may be useful in determining what financial resources are available in the near future to finance the City's programs.

Therefore, both the government-wide and fund financial statements present different useful aspects of the City's financial picture. They are designed to be compared and interpreted together. The reconciliations at the end of the fund financial statements detail the relationship and differences between the two types of financial statements.

Notes to the Basic Financial Statements

The notes to the basic financial statements are an integral part of the basic financial statements. They provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required and Other Supplementary Information

Required budgetary data related to the General Fund, pension and postemployment related schedules, combining statements for non-major governmental funds and fund budgetary schedules are presented immediately following the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

	Governmental Activities	
	2022	2021
Current and other assets	\$ 8,043,200	\$ 6,744,198
Capital assets	17,263,119	17,989,480
Total assets	25,306,319	24,733,678
Deferred outflows of resources	1,037,559	629,482
Long-term liabilities	10,441,657	10,113,087
Other liabilities	494,819	673,187
Total liabilities	10,936,476	10,786,274
Total deferred inflows of resources	2,619,159	2,865,839
Net position:		
Net investment in capital assets	9,899,841	9,932,384
Restricted	890,180	738,698
Unrestricted	1,998,222	1,039,965
Total net position	\$ 12,788,243	\$ 11,711,047

Analysis of Net Position

As previously mentioned, net position may serve as a useful indicator of a government's financial position. The City's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$12,788,243 at the close of 2022.

The largest portion of the City's net position reflects its investment of \$9,899,841 in capital assets (e.g. land, buildings, equipment and infrastructure) less any related outstanding debt used to acquire those assets. These assets are used on an ongoing basis to provide services to citizens and are thus not available for future spending. The City's investment in its capital assets is reported net of related debt; however, the resources needed to repay this debt must come from other sources. The capital assets themselves cannot be liquidated to satisfy these liabilities.

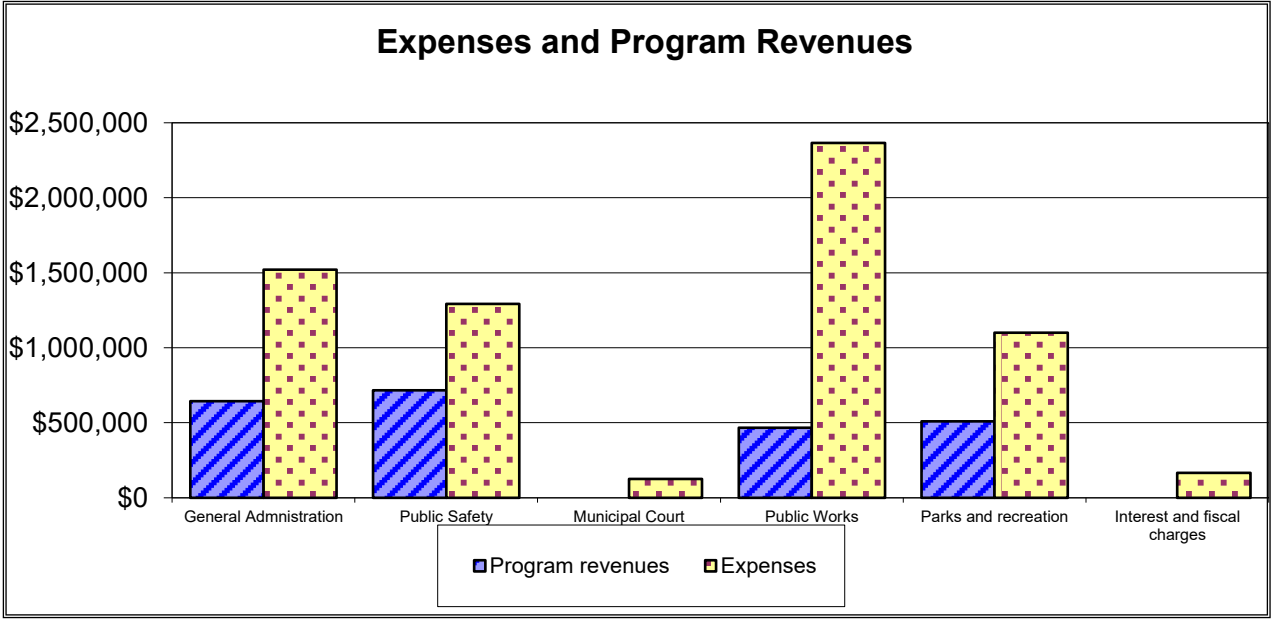
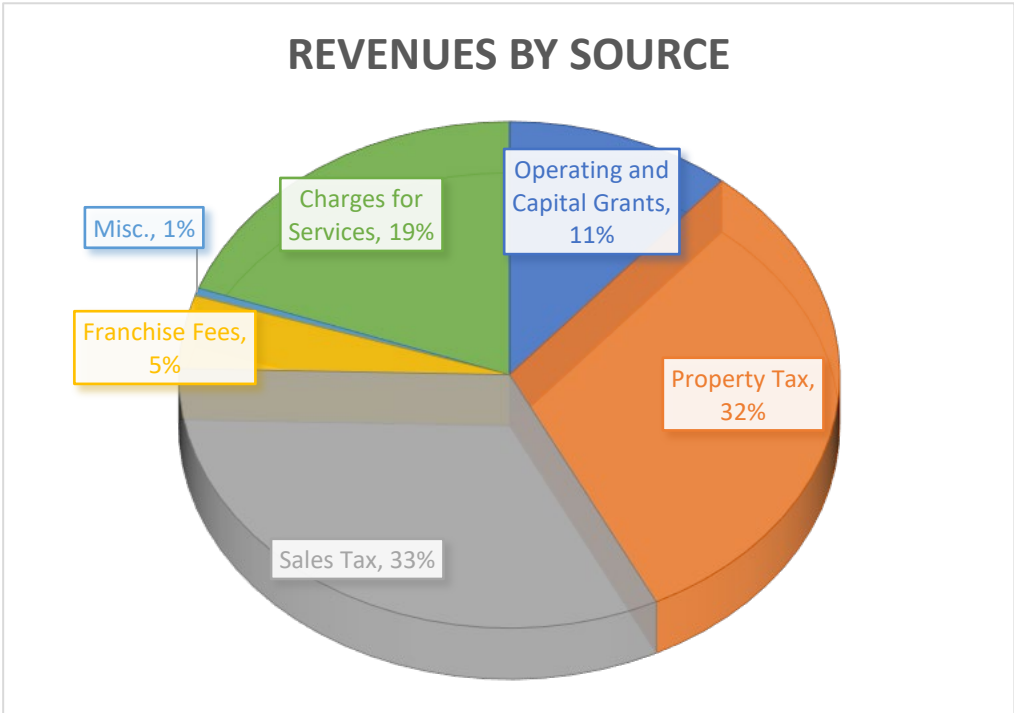
An additional \$890,180 of the City's net position represents resources that are subject to external restrictions on how they may be used. Restricted net position includes amounts from the Debt Service Fund and other special revenue funds.

Analysis of Changes in Net Position

Condensed Statement of Changes in Net Position		
	Governmental	
	Activities	
	2022	2021
Revenues:		
Program revenues:		
Charges for services	\$ 1,487,061	\$ 1,429,089
Operating grants and contributions	788,339	242,240
Capital grants and contributions	61,824	642,609
General revenues:		
Property taxes	2,413,950	2,342,953
Sales taxes	2,501,525	2,278,810
Franchise taxes	356,405	343,013
Intergovernmental not restricted	1,979	1,237
Unrestricted investment earnings	9,056	4,602
Miscellaneous	27,986	62,343
Total revenues	7,648,125	7,346,896
Expenses:		
General administration	1,519,785	1,337,897
Public safety	1,291,760	1,143,838
Municipal court	125,426	120,089
Public works	2,366,301	2,073,376
Parks and recreation	1,100,784	895,672
Interest & fiscal charges	166,873	182,268
Total expenses	6,570,926	5,753,140
Change in net position	1,077,196	1,593,756
Net position – beginning of year	11,711,047	10,117,291
Net position - end of year	\$12,788,243	\$11,711,047

The City's net position increased during the fiscal year by a total of \$1,077,196, including these changes:

- The increase in revenues includes increases in most sources, particularly from sales and property taxes.
- The increase in expenses consists mainly of adjustments in human resource-related costs, and an increase in street maintenance expenses.



The charts illustrate Fairway’s governmental expenses and program revenues by function, and revenues by source. Public works represents the largest portion of 2022 expenses as the depreciation on infrastructure capital assets is allocated to this function. This is followed by general administration and public safety. Other revenues and expense functions fall within anticipated ranges.

For governmental activities, overall sales taxes are the largest source of revenue (33%) followed closely by property taxes (32%).

ANALYSIS OF THE FUND FINANCIAL STATEMENTS

The City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. Types of governmental funds reported by the City include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

At the close of 2022, the City's governmental funds reported combined ending fund balances of \$5,135,702, an increase of \$1,239,026 over the prior year. This increase was higher than the 2021 increase of \$717,937 due to increased property and sales tax revenue, and lower capital outlay expenditures.

The General Fund is the primary operating fund for the City. At the close of 2022, the available fund balance for the General Fund was \$1,115,534.

The fund balance for the City's General Fund increased by \$127,713 during the fiscal year, primarily from increased property and sales tax revenue, and lower public safety expenditures due to having a portion of them recognized in the Federal Grants Fund, which was offset by an increase in transfers to the Capital Projects Fund.

The Capital Projects Fund increased by \$804,310 as a result of a \$1,404,322 transfer from the General Fund. The Capital Projects Fund continues to receive revenue from the passage of the .5% sales tax in 2009. Per resolution passed by the City Council, ½ of the sales tax is deposited into this fund.

The Equipment Reserve Fund's fund balance increased as a result of receiving a transfer from the General Fund of \$160,000 to accumulate resources for future equipment purchases.

The Debt Service Fund had an increase of \$12,733 based on the budgeted use of the fund balance. This fund receives the other ½ of the revenue from the passage of the .5% sales tax as mentioned above.

The Federal Grants Fund received \$604,322 which was utilized for the Public Safety line item. This is the amount of ARPA grant funds.

Other governmental funds increased by \$134,270 primarily due to increased revenue and lower expenditures in several of those funds.

The 2014 Sales Tax Fund receives revenues from the passage of a .5% sales tax in 2014 which are to be used to pay costs of the debt service on the new public works facility and for parks and recreation capital improvements and associated debt service.

GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between the final budget and actual amounts are not expected to impact either liquidity or future services. The City budgets for reserves and contingency, but does not expect to expend more than a portion of the contingency. This creates a positive budget variance each year.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The City's net investment in capital assets was \$17,263,119 as of December 31, 2022, a decrease of \$726,361 from the December 31, 2021 corresponding value. These capital assets include land, buildings, improvements, equipment, drainage improvements, streets and bridges. The decrease is mainly due to depreciation.

Capital Assets (net of depreciation)		
	Governmental Activities	
	2022	2021
Land	\$ 3,641,328	\$ 3,641,328
Construction in progress	20,912	3,750
Buildings	4,635,675	4,843,448
Improvements other than buildings	1,068,853	1,154,263
Equipment	821,233	888,376
Infrastructure	7,075,118	7,458,315
Total	<u>\$ 17,263,119</u>	<u>\$ 17,989,480</u>

Additional information about the City's capital assets may be found in Note 2 to the basic financial statements.

Long-Term Debt

At December 31, 2022, the City had total long-term bonds backed by the full faith and credit of the City outstanding of \$7,040,000. In December 2012, to take advantage of low interest rates, the City issued \$2,670,000 in GO Refunding Bonds (Series 2012-A) to refinance a portion of the Series 2008-A and Series 2008-B GO Bonds. The refunding saved the City \$272,000 in interest costs. This savings was allocated to 2014-2018 bond payments. In 2017, the City issued \$2,320,000 in temporary notes to fund the acquisition and construction of a new City Hall. In 2019 these were converted to Series 2019-A GO Bonds.

In October 2016, to take advantage of low interest rates, the City issued \$3,760,000 (Series 2016-A) in GO Refunding Bonds to refinance a portion of the Series 2010-A GO Bonds. The refunding will save the City \$575,573 in future interest costs.

The City's total long-term bonds payable decreased by \$565,000 during the fiscal year, the amount of the scheduled payments on outstanding bond issues. The Series 2012-A Bonds were fully paid in 2022.

In January 2010, the City received notification that Standard & Poor's assigned an 'AA' rating to the City's series 2010-A GO Bonds. S&P affirmed this rating for the Series 2012-A GO Refunding Bonds. S&P assigned the City a 'AA+' rating to the series 2015-A GO Bonds and that rating was re-affirmed with the Series 2016-A GO Bond and again with the issuance of Series 2019-A GO Bonds.

Kansas statutes limit the amount of general obligation debt a governmental entity may acquire to 30% of their total assessed valuation. The current debt limitation for the City is \$39,528,024, leaving a debt margin of \$32,488,024. The City's general obligation debt is \$7,040,000 which equates to only 5.3% of the total assessed valuation.

Additional information on the City's long-term debt can be found in Note 4 of the basic financial statements.

Outstanding Bonds		
General Obligation Bonds		
	Governmental Activities	
	<u>2022</u>	<u>2021</u>
General Obligation Bonds		
Series 2012-A	\$ -	\$ 215,000
Series 2014-A	625,000	675,000
Series 2015-A	1,790,000	1,835,000
Series 2016-A	2,995,000	3,170,000
Series 2019-A	1,630,000	1,710,000
Total	<u>\$ 7,040,000</u>	<u>\$ 7,605,000</u>

Economic Factors and Next Year's Budgets and Rates

Residential assessed valuations have increased during 2022 and into 2023, providing a larger property tax base going forward. In addition, sales tax revenue continues to grow, adding to a solid total revenue base. Other sources of revenue such as building permits and pool related income are also expected to remain strong. A new commercial project that began in 2021 is anticipated to come on-line in 2025, providing even more future property and sales tax revenue.

Expenditures are expected to be subject to unknown inflation factors, especially where material and fuel costs are involved. These continue to be monitored on a regular basis.

The 2023 Budget calls for slight increases in revenues and expenditures, with a flat mill levy rate.

REQUESTS FOR INFORMATION

This financial report is designed to provide an overview of the City's finances for all interested parties. Questions concerning any of the information provided in the report or requests for additional information should be directed to the City Administrator of the City of Fairway, 5240 Belinder Road, Fairway, Kansas 66205.

Basic Financial Statements

City of Fairway, Kansas

Statement of Net Position

December 31, 2022

	Governmental Activities
Assets	
Deposits and investments	\$ 4,960,519
Receivables (net of allowance for uncollectibles):	
Property taxes	2,438,266
Sales and other taxes	506,183
Intergovernmental	29,084
Other	45,500
Restricted deposits and investments	13,384
Prepaid items	50,264
Capital assets:	
Nondepreciable	3,662,240
Other capital assets, net of depreciation	13,600,879
Total assets	<u>25,306,319</u>
Deferred Outflows of Resources	
Deferred amount on refunding	35,925
Pension related amounts	937,995
Other postemployment benefit related amounts	63,639
Total deferred outflows of resources	<u>1,037,559</u>
Liabilities	
Accounts payable	362,088
Accrued payroll and payroll liabilities	58,978
Accrued interest payable	56,869
Unearned revenue	4,806
Court bonds payable	12,078
Long-term liabilities:	
Due within one year	853,881
Due in more than one year	6,781,254
Net pension liability due in more than one year	2,586,820
OPEB liability due in more than one year	219,702
Total liabilities	<u>10,936,476</u>
Deferred Inflows of Resources	
Property taxes receivable	2,438,266
Pension related amounts	102,547
Other postemployment benefit related amounts	78,346
Total deferred inflows of resources	<u>2,619,159</u>
Net Position	
Net investment in capital assets	9,899,841
Restricted for:	
Debt service	488,631
Capital projects	356,142
Other purposes	45,407
Unrestricted	1,998,222
Total net position	<u>\$ 12,788,243</u>

See the accompanying notes to the basic financial statements.

City of Fairway, Kansas
Statement of Activities
For the year ended December 31, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General administration	\$ 1,519,785	\$ 642,713	\$ -	\$ -	\$ (877,072)
Public safety	1,291,760	114,186	604,332	-	(573,242)
Municipal court	125,426	-	-	-	(125,426)
Public works	2,366,301	291,954	112,028	61,824	(1,900,495)
Parks and recreation	1,100,784	438,208	71,979	-	(590,597)
Interest and fiscal charges	166,873	-	-	-	(166,873)
Total primary government	\$ 6,570,929	\$ 1,487,061	\$ 788,339	\$ 61,824	(4,233,705)

General revenues:

Taxes:	
Property taxes, levied for general purposes	2,249,922
Property taxes, levied for debt service	164,028
Sales taxes	2,501,525
Franchise taxes	356,405
Intergovernmental not restricted to a specific program	1,979
Unrestricted investment earnings	9,056
Miscellaneous	27,986
Total general revenue	<u>5,310,901</u>
Change in net position	1,077,196
Net position-beginning of year	11,711,047
Net position-end of year	<u>\$ 12,788,243</u>

See the accompanying notes to the basic financial statements.

City of Fairway, Kansas

Balance Sheet
Governmental Funds
December 31, 2022

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Equipment Reserve</u>	<u>Federal Grants</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets:							
Deposits and investments	\$ 875,533	\$ 110,227	\$ 2,414,394	\$ 860,000	\$ -	\$ 700,365	\$ 4,960,519
Receivables (net of allowance for uncollectibles):							
Property taxes	2,271,637	166,629	-	-	-	-	2,438,266
Sales and other taxes	357,844	35,938	35,938	-	-	76,463	506,183
Intergovernmental	-	-	-	-	-	29,084	29,084
Other	45,500	-	-	-	-	-	45,500
Restricted deposits and investments	13,384	-	-	-	-	-	13,384
Prepaid items	50,264	-	-	-	-	-	50,264
Total assets	<u>\$ 3,614,162</u>	<u>\$ 312,794</u>	<u>\$ 2,450,332</u>	<u>\$ 860,000</u>	<u>\$ -</u>	<u>\$ 805,912</u>	<u>\$ 8,043,200</u>
Liabilities:							
Accounts payable	\$ 121,273	\$ -	\$ 237,013	\$ -	\$ -	\$ 3,802	\$ 362,088
Accrued payroll and payroll liabilities	57,752	-	-	-	-	1,226	58,978
Unearned revenue	4,806	-	-	-	-	-	4,806
Court bonds payable	12,078	-	-	-	-	-	12,078
Total liabilities	<u>195,909</u>	<u>-</u>	<u>237,013</u>	<u>-</u>	<u>-</u>	<u>5,028</u>	<u>437,950</u>
Deferred inflows of resources:							
Property taxes receivable	2,271,637	166,629	-	-	-	-	2,438,266
Unavailable revenue-receivables	31,282	-	-	-	-	-	31,282
Total deferred inflows of resources	<u>2,302,919</u>	<u>166,629</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,469,548</u>
Fund balances:							
Nonspendable	50,264	-	-	-	-	-	50,264
Restricted for:							
Debt service	-	146,165	-	-	-	387,976	534,141
Capital projects	-	-	-	-	-	367,501	367,501
Other purposes	-	-	-	-	-	45,407	45,407
Committed for capital projects	-	-	-	860,000	-	-	860,000
Assigned to:							
Capital projects	-	-	2,213,319	-	-	-	2,213,319
Subsequent year's expenditures	484,305	-	-	-	-	-	484,305
Unassigned	580,765	-	-	-	-	-	580,765
Total fund balances	<u>1,115,334</u>	<u>146,165</u>	<u>2,213,319</u>	<u>860,000</u>	<u>-</u>	<u>800,884</u>	<u>5,135,702</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,614,162</u>	<u>\$ 312,794</u>	<u>\$ 2,450,332</u>	<u>\$ 860,000</u>	<u>\$ -</u>	<u>\$ 805,912</u>	<u>\$ 8,043,200</u>

See the accompanying notes to the basic financial statements.

City of Fairway, Kansas
 Reconciliation of the Balance Sheet to the Statement of Net Position
 Governmental Funds
 December 31, 2022

Amounts reported for governmental activities in the Statement of Net Position are different because:

Ending fund balances - total governmental funds	\$ 5,135,702
Governmental funds report capital outlays as expenditures.	
However, in the Statement of Net Position the cost of those assets is capitalized and shown at cost, net of accumulated depreciation.	
This is the amount of net capital assets reported in the Statement of Net Position.	
	17,263,119
Adjustment for unearned revenue not considered available in the fund statements	
	31,282
Long-term liabilities are not due and payable in the current period and, accordingly, are not reported as liabilities within the fund financial statements. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Discounts, premiums, and deferred amounts on refunding are reported in the governmental fund financial statements when the debt was issued, whereas these amounts are deferred and amortized over the life of the related debt in the government-wide financial statements. Balances as of December 31, 2022 for long-term liabilities and related items are:	
Deferred amount on refunding	35,925
Accrued interest payable	(56,869)
Pension related deferred outflows of resources	937,995
Pension related deferred inflows of resources	(102,547)
Other postemployment related deferred outflows of resources	63,639
Other postemployment related deferred inflows of resources	(78,346)
Long-term liabilities	<u>(10,441,657)</u>
Total net position of governmental activities	<u>\$ 12,788,243</u>

City of Fairway, Kansas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended December 31, 2022

	General	Debt Service	Capital Projects	Equipment Reserve	Federal Grants	Other Governmental Funds	Total Governmental Funds
Revenues:							
Ad valorem taxes	\$ 2,249,922	\$ 164,028	\$ -	\$ -	\$ -	\$ -	\$ 2,413,950
Sales tax	1,724,758	189,810	189,811	-	-	397,146	2,501,525
Special assessments	338,166	-	-	-	-	-	338,166
Intergovernmental	1,979	-	61,824	-	604,332	114,007	782,142
Donations	-	-	-	-	-	70,000	70,000
Licenses, permits and fees	287,312	-	-	-	-	-	287,312
Franchise taxes	356,405	-	-	-	-	-	356,405
Charges for services	435,591	-	-	-	-	283,489	719,080
Fines, forfeitures and penalties	111,221	-	-	-	-	-	111,221
Use of money and property	9,056	-	-	-	-	-	9,056
Miscellaneous	24,986	-	3,000	-	-	-	27,986
Total revenues	<u>5,539,396</u>	<u>353,838</u>	<u>254,635</u>	<u>-</u>	<u>604,332</u>	<u>864,642</u>	<u>7,616,843</u>
Expenditures:							
Current:							
General administration	1,390,328	-	-	-	-	-	1,390,328
Public safety	536,122	-	-	-	604,332	-	1,140,454
Municipal court	119,595	-	-	-	-	-	119,595
Public works	833,905	-	-	-	-	242,101	1,076,006
Parks and recreation	797,931	-	-	-	-	115,693	913,624
Capital outlay	-	-	892,928	-	-	17,162	910,090
Debt service:							
Principal retirements	124,700	259,550	-	-	-	300,308	684,558
Interest, fiscal charges, and issue costs	2,494	81,555	-	-	-	97,394	181,443
Total expenditures	<u>3,805,075</u>	<u>341,105</u>	<u>892,928</u>	<u>-</u>	<u>604,332</u>	<u>772,658</u>	<u>6,416,098</u>
Excess (deficiency) of revenues over expenditures	<u>1,734,321</u>	<u>12,733</u>	<u>(638,293)</u>	<u>-</u>	<u>-</u>	<u>91,984</u>	<u>1,200,745</u>
Other financing sources (uses):							
Insurance proceeds	-	-	38,281	-	-	-	38,281
Transfers in	-	-	1,404,322	160,000	-	42,286	1,606,608
Transfers out	(1,606,608)	-	-	-	-	-	(1,606,608)
Total other financing sources (uses)	<u>(1,606,608)</u>	<u>-</u>	<u>1,442,603</u>	<u>160,000</u>	<u>-</u>	<u>42,286</u>	<u>38,281</u>
Net change in fund balances	127,713	12,733	804,310	160,000	-	134,270	1,239,026
Fund balances, beginning of year	<u>987,621</u>	<u>133,432</u>	<u>1,409,009</u>	<u>700,000</u>	<u>-</u>	<u>666,614</u>	<u>3,896,676</u>
Fund balances, end of year	<u>\$ 1,115,334</u>	<u>\$ 146,165</u>	<u>\$ 2,213,319</u>	<u>\$ 860,000</u>	<u>\$ -</u>	<u>\$ 800,884</u>	<u>\$ 5,135,702</u>

See the accompanying notes to the basic financial statements.

City of Fairway, Kansas
 Reconciliation of the Statement of Revenues, Expenditures,
 and Changes in Fund Balances of
 Governmental Funds to the Statement of Activities
 For the year ended December 31, 2022

Amounts reported for governmental activities in the Statement of Activities are different because:

Net changes in fund balances - total governmental funds	\$ 1,239,026
<p>Governmental funds report capital outlays as expenditures in the year acquired. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. These amounts are the effect of capital additions and depreciation in the current period:</p>	
Capital additions	140,485
Depreciation expense	(822,080)
<p>The proceeds from the sale of capital assets are reported as revenues in the governmental funds. However, the cost and accumulated depreciation are removed from the capital asset accounts and offset against the proceeds in the Statement of Activities. This is the amount of the net book value of the assets disposed.</p>	
	(44,766)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported in the statements</p>	
	31,282
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. These amounts are the effect of the differences in the treatment of long-term debt and related items:</p>	
Principal payments	684,558
Accrued interest expense	5,310
Amortization of bond premiums	24,645
Amortization of the deferred amount on refunding	(15,385)
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:</p>	
Change in pension related amounts	(147,056)
Change in compensated absences	(13,313)
Change in other postemployment benefits	(5,510)
<u>Total change in net position of governmental activities</u>	<u>\$ 1,077,196</u>

See the accompanying notes to the basic financial statements.

**Notes to the
Basic
Financial Statements**

City of Fairway, Kansas
Notes to the Basic Financial Statements
December 31, 2022

Note 1: Summary of Significant Accounting Policies

The City of Fairway, Kansas (the City), was incorporated in 1949 as a City of the second class. The City operates under a Mayor-Council form of government and provides the following services as authorized by its charter: public safety (police), street maintenance, solid waste removal, culture and recreation, public improvements, and general administrative services.

The accounting and reporting policies of the City of Fairway, Kansas conform to accounting principles generally accepted in the United States of America. The more significant accounting and reporting policies and practices employed by the City are as follows:

A. Reporting Entity

Generally accepted accounting principles require that the basic financial statements present the City (the primary government) and its component units. Component units are required to be included in the City's reporting entity based on the concept of financial accountability, including the significance of their operational or financial relationships with the City. Based on the evaluation criteria, there are no component units related to the City which should be included in the basic financial statements.

B. Basis of Presentation

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds).

Government-wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the City, the primary government, as a whole. Governmental activities are generally financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The government-wide Statement of Activities presents a comparison between expenses and program revenues for each program of the governmental activities. Expenses are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the City.

The City's net position is reported in three parts—net investment in capital assets, which consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction or improvement of those assets; restricted, which consists of net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation; and unrestricted. The City generally utilizes restricted resources first to finance qualifying activities.

The government-wide focus is more on the sustainability of the City as an entity and the change in the City's net position resulting from the current year's activities.

City of Fairway, Kansas
Notes to the Basic Financial Statements
December 31, 2022

Fund Financial Statements

Fund financial statements report detailed information about the City. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

The major governmental funds of the City are described below:

General Fund - is the main operating fund of the City which accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are financed through revenues received by the General Fund.

Capital Projects Fund - is used to account for all resources derived from a dedicated sales tax, bond proceeds, grants, and transfers from the General Fund to finance major capital improvements in the City.

Debt Service Fund - is used to account for resources to be used for the payment of principal, interest and related costs of the general obligation bonds and certain other long-term obligations of the City.

Equipment Reserve Fund - is used to account for transfers from the General Fund to accumulate resources to finance the acquisition of equipment pursuant to K.S.A. 12-1,117.

Federal Grants Fund - is used to account for the receipt and expenditure of federal grant funds.

C. Measurement Focus and Basis of Accounting

Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, sales tax and donations. Revenues from grants or donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. This approach differs from the manner in which governmental fund financial statements are prepared. Therefore, the governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental Fund Financial Statements

All governmental funds are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

City of Fairway, Kansas
Notes to the Basic Financial Statements
December 31, 2022

Revenue Recognition

In applying the susceptible to accrual concept under the modified accrual basis, certain revenue sources are deemed both measurable and available (collectible within the current year or within two months of year-end and available to pay obligations of the current period). This includes sales taxes, franchise taxes, investment earnings and state-levied locally shared taxes (including motor fuel taxes). Reimbursements due for grant funded projects are accrued as revenue at the time the expenditures are made, or when received in advance, deferred until expenditures are made.

Property taxes, though measurable, are not available soon enough in the subsequent year to finance current period obligations. Therefore, property taxes receivable are recorded and deferred until they become available.

Other revenues, including licenses and permits, certain charges for services, and miscellaneous revenues, are recorded as revenue when received in cash because they are generally not measurable until actually received.

Expenditure Recognition

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. However, principal and interest on long-term debt which have not matured are recognized when due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

Budgetary Basis Accounting and Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Revenue Funds (unless specially exempted by statute), and the Debt Service Fund. An annual operating budget is not required for the Federal Grants and Drug Tax special revenue funds under the statutory exemption. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at any time. There were no budget amendments in 2022.

City of Fairway, Kansas
Notes to the Basic Financial Statements
December 31, 2022

The statutes establish the overall budget level of control at the fund level by prohibiting expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Management may not amend a fund's budgeted expenditures without Council approval. Spending in funds that are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the City.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the City for future payments such as purchase orders or contracts.

Property Taxes Receivable

In accordance with governing state statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, the taxes levied during the current year are not recognized as revenue until the ensuing year. At December 31, such taxes are recorded as taxes receivable with a corresponding amount recorded as deferred inflows of resources on the balance sheets of the appropriate funds. It is not practical to apportion delinquent taxes held by the County Treasurer as of December 31, 2022. Estimated delinquencies are insignificant and have not been recorded.

Deposits and Investments

The disclosures that follow have been prepared in accordance with the provisions of GASB Statement No. 40, *Deposit and Investment Risk Disclosures*. This statement establishes disclosure requirements for investment and deposit risks related to credit risk, concentrations of credit risk, interest rate risk, and foreign currency risk.

The City pools temporarily idle cash from all funds for investment purposes. Each fund's portion of the pool is shown on the financial statements as deposits and investments. Deposits during the year included cash in interest bearing and demand bank accounts, and certificates of deposit. Interest is allocated to each fund based on the respective invested balance.

A summary of the carrying values of deposits, certificates of deposit and petty cash at December 31, 2022 is as follows:

Total deposits	\$ 4,535,461
Certificates of deposit	424,889
Petty cash	169
	\$ 4,960,519

Restricted deposits and investments consist of cash held for court bonds in the General Fund.

City of Fairway, Kansas
Notes to the Basic Financial Statements
December 31, 2022

Investment Policies

State statutes limit the types of investments the City may utilize. Allowable investments generally include United States Treasury bills or notes with maturities not exceeding two years, repurchase agreements and the Kansas State Municipal Investment Pool. In addition, bond proceeds may be invested in United States government agency securities, money market mutual funds that invest in United States government or agency securities and certain Kansas municipal obligations.

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. For deposits, the City's policy follows state statutes which require pledged collateral with a fair value equal to 100% of the funds on deposit, less insured amounts, and that the collateral be held in safekeeping in the City's name at other than the depository financial institution.

At December 31, 2022, the City's deposits were covered by Federal depository insurance or were fully collateralized by securities held by the City's agent in the City's name.

Interest Rate Risk

As a means of managing its exposure to fair value losses arising from increasing interest rates, the City follows state statutes which generally limit investment maturities to two years. To minimize the risk of loss, the City matches investments to anticipated cash flows and diversifies the investment types to the extent practicable.

Capital Assets

Capital assets, which include property, equipment, and infrastructure assets (i.e., roads, storm sewers, etc.), are reported in the applicable governmental activities column in the government-wide financial statements. In the governmental fund statements, capital assets are charged to expenditures as purchased. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at estimated fair value as of the date of the donation.

Capital assets are defined by the City as assets with an initial individual cost of \$5,000 or more and a useful life greater than one year. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Assets, which have been acquired with funds received through grants, must be used in accordance with the terms of the grant.

Depreciation on exhaustible assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net Position and is provided on the straight-line basis over the following estimated useful lives:

Buildings	20 years
Improvements other than buildings	7-30 years
Equipment	5-20 years
Infrastructure	10-50 years

City of Fairway, Kansas
Notes to the Basic Financial Statements
December 31, 2022

Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports the deferred amount on refunding, pension and postemployment benefit related amounts in this category. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price and is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the Statement of Net Position and balance sheets reports a separate section for deferred inflows of resources. This financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City reports unavailable revenue from property taxes and certain special assessments that will be recognized as an inflow of resources in the period for which they were levied, and pension and other postemployment benefit related amounts in this category.

Compensated Absences

City employees earn vacation time in varying amounts based upon their length of service. The City's policies allow unused vacation leave and all unused compensatory time to be carried over into the next year. The unused vacation leave carryover is limited to the maximum number of hours earned in the calendar year. This carryforward is payable upon separation from service. The liability of \$235,932 for compensated absences at December 31, 2022 is reported in the government-wide financial statements, but not in the governmental fund financial statements as it is not estimated to be payable from expendable available resources.

In lieu of sick time, employees are allowed to receive salary continuation for up to 30 consecutive days per illness upon approval of their supervisor. If an employee is unable to perform their duties as a result of illness or disability, the City provides a short-term disability policy through a third-party to all full-time employees. The policy takes effect on the 31st calendar day following a salary continuation that has been paid for by the City and may last up to 22 weeks.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Kansas Public Employees' Retirement System (KPERS) and additions to and deductions from KPERS' fiduciary net position have been determined on the same basis as they are reported by KPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post Employment Benefit Plans (OPEB)

The City sponsors a single-employer, defined benefit healthcare plan and participates in the Kansas Public Employees Death and Disability Plan, a multiple-employer defined benefit plan. The total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense have been determined on the same basis as they are reported by the OPEB plans. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

City of Fairway, Kansas
Notes to the Basic Financial Statements
December 31, 2022

Long-term Obligations

In the government-wide financial statements, long-term debt and obligations are reported in the Statement of Net Position as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Issuance costs are expensed when incurred. Bonds payable are reported net of the applicable bond premium or discount. Refunding costs are deferred and amortized on a straight-line basis over the life of the new debt, or the remaining life of the old debt, whichever is shorter.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Balances

In the governmental fund financial statements, fund balances are reported in the following classifications, which are primarily based on the extent to which a government is bound to observe constraints imposed upon the use of the resources.

Nonspendable – Nonspendable consists of amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact.

Restricted – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or is imposed by law through constitutional provisions or enabling legislation.

Committed – This classification consists of amounts that can be used only for the specific purposes imposed by a formal action of the governing body and cannot be used for any other purpose unless removed or changed by taking the same type of action that previously committed those amounts.

Assigned – Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts would represent intended uses established by the governing body or a City official delegated that authority, and includes the amount to be used to finance expenditures for the next year's budget.

Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The City applies restricted resources first to finance qualifying expenditures, when either restricted or unrestricted amounts are available. For unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts.

City of Fairway, Kansas
Notes to the Basic Financial Statements
December 31, 2022

Minimum Unassigned Fund Balance – It is the policy of the City to maintain an unassigned fund balance in the General Fund equal to 20% of the current year budget to be used for unanticipated expenditures of an emergency or nonrecurring nature, and for cash flow needs. Amounts above the minimum may be used for transfers to the Capital Projects or Debt Service funds.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Note 2: Capital Assets

A summary of changes in capital assets for the year follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 3,641,328	\$ -	\$ -	\$ 3,641,328
Construction in progress	3,750	17,162		20,912
Total capital assets not being depreciated	<u>3,645,078</u>	<u>17,162</u>	<u>-</u>	<u>3,662,240</u>
Capital assets being depreciated:				
Buildings	6,368,232	-	-	6,368,232
Improvements other than buildings	2,312,390	-	-	2,312,390
Equipment	2,165,026	123,323	106,225	2,182,124
Infrastructure	24,106,382	-	-	24,106,382
Total capital assets being depreciated	<u>34,952,030</u>	<u>123,323</u>	<u>106,225</u>	<u>34,969,128</u>
Less accumulated depreciation for:				
Buildings	1,524,784	207,773	-	1,732,557
Improvements other than buildings	1,158,127	85,410	-	1,243,537
Equipment	1,276,650	145,700	61,459	1,360,891
Infrastructure	16,648,067	383,197	-	17,031,264
Total accumulated depreciation	<u>20,607,628</u>	<u>822,080</u>	<u>61,459</u>	<u>21,368,249</u>
Total capital assets being depreciated, net	<u>14,344,402</u>	<u>(698,757)</u>	<u>(44,766)</u>	<u>13,600,879</u>
Governmental activities capital assets, net	<u>\$ 17,989,480</u>	<u>\$ (681,595)</u>	<u>\$ (44,766)</u>	<u>\$ 17,263,119</u>

Depreciation expense was charged to the functions/programs of the City government as follows:

General administration	\$ 97,306
Public safety	88,049
Public works	465,296
Parks and recreation	171,429
Total depreciation expense	<u>\$ 822,080</u>

City of Fairway, Kansas
Notes to the Basic Financial Statements
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Note 3: Special Assessments

Special assessment taxes consist of charges to the City's residents for trash and recycling services and are due and payable with annual ad valorem property taxes.

Note 4: Long-term Liabilities

The following is a summary of changes in long-term liabilities for the year ended December 31, 2022:

	Balance January 1, 2022	Increases	Decreases	Balance December 31, 2022	Amounts Due Within One Year
General obligation bonds	\$ 7,605,000	\$ -	\$ 565,000	\$ 7,040,000	\$ 585,000
Unamortized premium	135,921	-	24,645	111,276	24,645
Bonds payable	7,740,921	-	589,645	7,151,276	609,645
Lease purchase agreement	289,151	-	94,235	194,916	96,368
Capital leases	78,334	-	25,323	53,011	26,103
Compensated absences*	222,619	149,333	136,020	235,932	121,765
Total governmental activities debt	<u>\$ 8,331,025</u>	<u>\$ 149,333</u>	<u>\$ 845,223</u>	<u>\$ 7,635,135</u>	<u>\$ 853,881</u>

* Compensated absences typically have been liquidated in the General Fund.

General obligation bonds outstanding at December 31, 2022 are as follows:

	Date Issued	Interest Rates	Original Amount	Maturity Date	Outstanding December 31, 2022
Internal improvements:					
Series 2014 A	10/30/14	1%	1,000,000	9/1/34	625,000
Series 2015 A	2/26/15	1 - 3%	2,100,000	9/1/34	1,790,000
Series 2016 A	10/27/16	2%	3,760,000	9/1/29	2,995,000
Series 2019 A	4/4/19	2 - 3%	1,845,000	9/1/38	1,630,000
			<u>\$ 8,705,000</u>		<u>\$ 7,040,000</u>

The annual debt service requirements to amortize the general obligation bonds outstanding as of December 31, 2022 are as follows:

Year	Principal	Interest	Total
2023	\$ 585,000	\$ 161,496	\$ 746,496
2024	595,000	149,491	744,491
2025	705,000	137,291	842,291
2026	725,000	122,941	847,941
2027	735,000	108,166	843,166
2028 - 2032	2,515,000	321,781	2,836,781
2033 - 2037	1,055,000	89,400	1,144,400
2038	125,000	3,750	128,750
Total	<u>\$ 7,040,000</u>	<u>\$ 1,094,316</u>	<u>\$ 8,134,316</u>

City of Fairway, Kansas
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The City entered into an \$850,000 lease purchase agreement to acquire a building for its public works facility. The lease purchase carries an interest rate of 2.25% and is payable in semi-annual installments through September 2, 2024. The annual debt service requirements as of December 31, 2022 are:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 96,368	\$ 3,847	\$ 100,215
2024	98,548	1,666	100,214
	<u>\$ 194,916</u>	<u>\$ 5,513</u>	<u>\$ 200,429</u>

The City has entered into a capital lease to finance the purchase of equipment with a cost of \$247,281 and a depreciated value of \$130,509 at December 31, 2022. The interest rate is 3.08% and payments due in semi-annual installments through 2024. The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2022 are as follows:

2023	\$ 27,736
2024	27,736
	<u>55,472</u>
Less imputed interest	<u>2,461</u>
Present value of minimum lease payments	<u>\$ 53,011</u>

Legal Debt Margin

The City is subject to state statutes, which limit the amount of bonded debt (exclusive of revenue bonds, bonds issued for storm drainage and sanitary sewer improvements, and refunding bonds) that the City may issue to 30% of assessed valuation. Currently the City has a debt limit of \$39,528,024, leaving a debt margin of \$32,488,024.

City of Fairway, Kansas
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Note 5: Pension and Other Postemployment Benefit Plans

Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description – The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan (the Plan). Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information in its Comprehensive Annual Financial Report which can be found on the KPERS website at <http://www.kpers.org> or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

KPERS provides pension benefits to the following statewide pension groups under one plan, as provided by K.S.A. 74, article 49:

- 1) Public employees, which includes state/school employees and local employees
- 2) Police and firemen
- 3) Judges

Substantially all public employees are covered by the Plan. Participation by local political subdivisions is optional, but irrevocable once elected.

The employees participating in the Plan for the City are included in the local employee group or the police and firemen group.

Benefits Provided – KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Benefits are established by statute and may only be changed by the General Assembly. Member employees (except police and firemen) with 10 or more years of credited service may retire as early as age 55 (police and firemen may be age 50 with 20 years of credited service), with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with 10 years of credited service, or whenever an employee's combined age and years of credited service equal 85 (police and firemen's normal retirement ages are 60 with 15 years of credited service, age 55 with 20 years, age 50 with 25 years, or any age with 36 years of service).

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, member employees may withdraw their contributions from their individual accounts, including interest. Member employees who withdraw their accumulated contributions lose all rights and privileges of membership. The accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74-4922.

Member employees choose one of seven payment options for their monthly retirement benefits. At retirement, a member employee may receive a lump-sum payment of up to 50% of the actuarial present value of the member employee's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump-sum. Benefit increases, including ad hoc post-retirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

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The 2012 Legislature made changes affecting new hires, current members and employers. A new KPERS 3 cash balance retirement plan for new hires starting January 1, 2015, was created. Normal retirement age for KPERS 3 is 65 with 5 years of service or 60 with 30 years of service. Early retirement is available at age 55 with 10 years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

Contributions - Member contribution rates are established by state law and are paid by the employee according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates be determined based on the results of each annual actuarial valuation for each of the three state-wide pension groups. The contributions and assets of all groups are deposited in the Kansas Public Employees Retirement Fund established by K.S.A. 74-4921. All of the retirement systems are funded on an actuarial reserve basis.

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior contribution rate is 1.2% of total payroll.

For the year ended December 31, 2022, the actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) for the local employee group are both 8.90%. The member contribution rate as a percentage of eligible compensation for the fiscal year is 6%. For the police and fire group, the actuarially determined employer contribution rate and the statutory contribution rate are both 22.99%. The member contribution rate for this group is 7.15%.

Contributions to the Plan from the City for the local employee group and police and firemen group were \$98,915 and \$140,396 respectively, for the year ended December 31, 2022.

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Although KPERS administers one cost-sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense are determined separately for each group of the Plan. The City participates in the local (KPERS) group and the police and firemen (KP&F) group.

At December 31, 2022, the City reported a liability of \$1,059,727 for KPERS and \$1,527,093 for KP&F for its proportionate share of the KPERS' collective net pension liability. The collective net pension liability was measured by KPERS as of June 30, 2022, and the total pension liability used to calculate the collective net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City's proportion of the collective net pension liability was based on the ratio of the City's actual contributions to KPERS and KP&F, relative to the total employer and nonemployer contributions of the KPERS and KP&F for the fiscal year ended June 30, 2022. The contributions used exclude contributions made for prior service, excess benefits and irregular payments.

City of Fairway, Kansas
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At June 30, 2022, the City's proportion and change from its proportion measured as of June 30, 2021 were as follows:

	Net pension liability as of June 30, 2022	Proportion as of June 30, 2022	Increase (decrease) in proportion from June 30, 2021
KPERS (local)	\$ 1,059,727	.053305%	.001870%
KP&F	1,527,093	.105884%	.005322%
	<u>\$ 2,586,820</u>		

For the year ended December 31, 2022, the City recognized pension expense of \$170,784 for KPERS and \$215,664 for KP&F. At December 31, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 104,887	\$ 1,900
Net differences between projected and actual earnings on pension plan investments	194,512	-
Changes in proportions	148,782	100,647
Changes in assumptions	365,632	-
Contributions subsequent to the measurement date	124,182	-
Total	<u>\$ 937,995</u>	<u>\$ 102,547</u>

\$124,182 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized as increases (decreases) to pension expense as follows:

Year Ended	
2023	\$ 162,663
2024	177,094
2025	116,454
2026	242,100
2027	12,955
	<u>\$ 711,266</u>

Actuarial Assumptions

The total pension liability for KPERS in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Price inflation	2.75%
Payroll growth	3.50%
Salary increases	3.50% to 12.00%, including price inflation
Long-term rate of return, net of investment expense, and including price inflation	7.00%

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The actuarial cost method is entry age normal. The amortization method is level percentage of payroll, closed.

Mortality rates were based on the RP-2014 Mortality Tables with age setbacks and set forwards, as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2016.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study dated January 7, 2020 conducted for the three-year period beginning January 1, 2016.

The actuarial assumption change adopted by the Pension Plan for all groups based on the experience study is as follows:

- Investment return assumption was lowered from 7.25% to 7.00%

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, dated January 7, 2020, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equities	23.50%	5.20%
Non-U.S. Equities	23.50%	6.40%
Private Equity	8.00%	9.50%
Real Estate	11.00%	4.45%
Yield Driven	8.00%	4.70%
Real Return	11.00%	3.25%
Fixed Income	11.00%	1.55%
Short-term investments	4.00%	.025%
Total	<u>100.00%</u>	

Discount Rate

The discount rate used by KPERS to measure the total pension liability at June 30, 2022 was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the contractually required rate. The local employers do not necessarily contribute the full actuarial determined rate. Based on legislation first passed in 1993 and subsequent legislation, the employer contribution rates certified by the KPERS' Board of Trustees for this group may not increase by more than the statutory cap. Local and KP&F employers are currently contributing the full actuarial determined contribution rate. The expected employer actuarial contribution rate was modeled for future years for these groups, assuming all actuarial assumptions are met in the future years. Based on those assumptions, the pension plan's

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fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Collective Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the collective net pension liability calculated using the discount rate of 7.00%, as well as what the City's proportionate share of the collective net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate	1% Increase (8.00%)
City's KPERS proportionate share of the net pension liability	\$ 1,522,332	\$ 1,059,727	\$ 674,310
City's KP&F proportionate share of the net pension liability	2,094,631	1,527,093	1,054,868
	\$ 3,616,963	\$ 2,586,820	\$ 1,729,178

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued KPERS financial report.

Payable to the Pension Plan

The City had no contributions payable to the plan for the year ended December 31, 2022.

Defined Contribution Plan

The City has established a defined contribution plan for those full-time employees eligible for the KPERS and KP&F programs. The plan is administered by Voya Financial, and any changes to the plan's provisions or the contribution requirements are determined by the governing body of the City. The City's contributions in 2022 were \$38,387. The balances in the plan are not controlled by the City, and therefore, the related assets and liabilities are not reflected in the financial statements.

Other Postemployment Benefits

City Healthcare Plan

Plan Description - In addition to providing the pension benefits described above, the City has a single-employer defined benefit healthcare OPEB plan that provides employees that retire under KPERS and KP&F at the same time they end their service to the City the opportunity for continuation of medical and dental insurance coverage offered through Midwest Public Risk (MPR). The plan is administered by MPR who has the authority to establish or amend the plan provisions

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or contribution requirements; and no assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The plan does not issue a stand-alone financial report.

Benefits Provided - Retirees who elect to continue coverage in the medical and dental plans offered through MPR are required to pay a contribution until the retiree or spouse becomes eligible for Medicare. Upon retiree death or attainment of age 65, spouses may continue COBRA coverage for up to three years. The City requires the retirees to pay 125% of the premiums charged to active employees. The rates being paid by retirees for benefits are typically lower than those for individual health insurance policies. The difference between these amounts is the implicit rate subsidy, which is considered other postemployment benefits (OPEB) under GASB Statement No. 75.

Contributions - The City does not pay retiree benefits directly; they are paid implicitly over time through employer subsidization of active premiums that would be lower if retirees were not part of the experience group. Retirees who elect to continue coverage in the medical and dental plans offered through MPR are required to pay a contribution until the employee becomes eligible for Medicare. Since the retirees pay the premiums each year, the City's share of any premium costs is determined on the basis of a blended rate or implicit rate subsidy calculation. The plan is financed on a pay-as-you-go basis. The benefits and benefit levels are governed by City policy and the MPR trust agreement.

Employees Covered by Benefit Terms

As of the July 1, 2021 actuarial valuation, the following employees were covered by the benefit terms:

Inactive members or beneficiaries currently receiving benefit payments	1
Active employees	<u>21</u>
	<u>22</u>

Total OPEB Liability

The City's total OPEB liability of \$112,903 was measured as of December 31, 2022 and was determined by an actuarial valuation as of July 1, 2021.

Actuarial Assumptions – The total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Salary increase	5.00% per year
Discount rate	4.18% end of year; 2.04% beginning of year
Healthcare cost trend rates	Actual trend is valued for claims, admin costs and retiree contribution premiums based on the July 1, 2022 renewal data; 7.50% for the 2022 fiscal year, decreasing by 0.25% per year through 2034 to an ultimate rate of 4.50%.
Retirees' share of benefit-related costs	Retirees are required to pay 125% of premiums

The discount rate was based on the S&P Municipal Bond 20-year High Grade and the Fidelity GO AA-20 Years indexes.

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Mortality rates were based on the Society of Actuaries Pub-2010 Public Retirement Plan Headcount-weighted Mortality Tables using Scale MP-2020 Full Generational Improvement.

The actuarial assumptions used in the July 1, 2021 valuation were based on an experience analysis of the plan's past experience, the actuary's experience with plans of similar size, plan design, and retiree contribution level.

Change in the Total OPEB Liability

Beginning of year	\$ 153,871
Changes for the year:	
Service cost	8,496
Interest	3,254
Differences between expected and actual experience	(32,329)
Changes in assumptions and inputs	(14,689)
Benefit payments (Employer contributions)	(5,700)
End of year	<u>\$ 112,903</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, calculated using the discount rate of 4.18%, as well as what the City's total OPEB liability would be using a discount rate that is one percentage point lower (3.18%) or one percentage point higher (5.18%) than the current rate:

	<u>1% Decrease (3.18%)</u>	<u>Current Discount Rate</u>	<u>1% Increase (5.18%)</u>
Total OPEB Liability	<u>\$ 123,737</u>	<u>\$ 112,903</u>	<u>\$ 102,958</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the City, calculated using the healthcare cost trend rate of 7.50%, as well as what the City's total OPEB liability would be using a discount rate that is one percentage point lower (6.50%) or one percentage point higher (8.50%) than the current rate:

	<u>1% Decrease (6.50% decreasing to 3.50%)</u>	<u>Current Healthcare Rate</u>	<u>1% Increase (8.50% decreasing to 5.50%)</u>
Total OPEB Liability	<u>\$ 100,760</u>	<u>\$ 112,903</u>	<u>\$ 127,035</u>

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2022, the City recognized OPEB expense of \$11,671. The City reported deferred outflows and deferred inflows related to OPEB from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 14,847	\$ (18,593)
Differences between expected and actual experience	31,129	(29,635)
	\$ 45,976	\$ (48,228)

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized as a reduction of OPEB expense as follows:

Year Ending	Amount
2023	\$ (79)
2024	(79)
2025	(79)
2026	(79)
2027	(79)
2028 and thereafter	(1,857)
	\$ (2,252)

KPERS Death and Disability Plan

Plan Description - The City participates in an agent multiple-employer defined benefit OPEB plan which is administered by KPERS. The plan provides long-term disability benefits and a life insurance benefit for disabled members to KPERS members, as provided by K.S.A. 74-04927. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. However, because the trust's assets are used to pay employee benefits other than OPEB, the trust does not meet the criteria in paragraph 4 of GASB Statement 75. Accordingly, the plan is considered to be on a pay-as-you-go basis.

Benefits Provided - Benefits are established by statute and may be amended by the KPERS Board of Trustees. The plan provides long-term disability benefits equal to 60% (prior to January 1, 2006, 66-2/3%) of annual compensation, offset by other benefits. Members receiving long-term disability benefits also receive credit towards their KPERS retirement benefits and have their group life insurance coverage continued under the waiver premium provision.

The monthly long-term disability benefit is 60% of the member's monthly compensation, with a minimum of \$100 and a maximum of \$5,000. The monthly benefit is subject to reduction by deductible sources of income, which include Social Security primary disability or retirement benefits, worker's compensation benefits, other disability benefits from any other sources by reason of employment, and earnings from any form of employment. If the disability begins before age 60, benefits are payable while the disability continues until the member's 65th birthday or retirement date, whichever occurs first. If the disability begins after age 60, benefits are payable while the disability continues, for a period of five years or until the member retires, whichever occurs first. Benefit payments for disabilities caused or contributed to by substance abuse or non-biologically based mental illnesses are limited to the shorter of the term of the disability or 24 months per lifetime. There are no automatic cost-of-living increase provisions. KPERS has the authority to implement an ad hoc cost-of-living increase.

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The death benefit paid to beneficiaries of disabled members is 150% of the greater of the member's annual rate of compensation at the time of disability or the members previous 12 months of compensation at the time of the last date on payroll. If the member has been disabled for five or more years, the annual compensation or salary rate at the time of death will be indexed using the consumer price index, less one percentage point, to compute the death benefit. If a member is diagnosed as terminally ill with a life expectance of 12 months or less, the member may be eligible to receive up to 100% of the death benefit rather than having the benefit paid to the beneficiary. If a member retires or disability benefits end, the member may convert the group life insurance coverage to an individual insurance policy.

Employees Covered by Benefit Terms

As of December 31, 2022, the following employees were covered by the benefit terms:

Inactive members or beneficiaries currently receiving benefit payments	1
Active employees	<u>14</u>
	<u>15</u>

Total OPEB Liability

The City's total OPEB liability of \$106,799 was measured as of June 30, 2022 and was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022.

Actuarial Assumptions and Other Inputs - The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Price inflation	2.75%
Payroll growth	3.00%
Salary increases, including inflation	3.50 to 10%, including price inflation
Discount rate	3.54%
Actuarial cost method	Entry Age Normal

The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Index.

Mortality rates were based on the RP-2014 Mortality Tables, adjusted for generational mortality improvements for future years using MP-2021.

The actuarial assumptions used in the December 31, 2021 valuation were based on an actuarial experience study conducted for the three years ending December 31, 2018. Other demographic assumptions are set to be consistent with the actuarial assumptions reflected in the December 31, 2021 KPERS pension valuation.

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Change in the Total OPEB Liability

Beginning of year	\$ 133,344
Changes for the year:	
Service cost	4,012
Interest	2,900
Economic/demographic gains or losses	(6,111)
Benefit payments	(6,223)
Changes in assumptions or other inputs	<u>(21,123)</u>
End of year	<u>\$ 106,799</u>

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The discount rate increased from 2.16% on June 30, 2021 to 3.54% on June 30, 2022.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the KPERS OPEB liability of the City, calculated using the discount rate of 3.54%, as well as what the City's KPERS OPEB liability would be using a discount rate that is one percentage point lower (2.54%) or one percentage point higher (4.54%) than the current rate:

	<u>1% Decrease (2.54%)</u>	<u>Current Discount Rate</u>	<u>1% Increase (4.54%)</u>
Total OPEB Liability	<u>\$ 115,709</u>	<u>\$ 106,799</u>	<u>\$ 98,860</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

Healthcare cost trend sensitivity analysis is not applicable as healthcare trend rates do not affect the liabilities related to the long-term disability benefits sponsored by KPERS.

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2022, the City recognized OPEB expense of \$5,762. The City reported deferred outflows and inflows related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in assumptions	\$ 12,148	\$ (23,006)
Differences between expected and actual experience	5,515	(7,112)
	<u>\$ 17,663</u>	<u>\$ (30,118)</u>

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Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized as a reduction of OPEB expense as follows:

Year Ending	Amount
2023	\$ (1,150)
2024	(1,150)
2025	(1,150)
2026	(917)
2027	(521)
2028 and thereafter	(7,567)
	\$ (12,455)

Summary of OPEB Plans

As of December 31, 2022, the City's total OPEB liability, deferred outflows and inflows of resources and OPEB expense associated with the two OPEB plans are summarized as follows:

Total OPEB liability	\$ 219,702
Deferred outflows of resources	63,639
Deferred inflows of resources	78,346
OPEB expense	17,433

Note 6: Interfund Transfers

Interfund transfers for the year ended December 31, 2022 are as follows:

	Transfers In	Transfers Out
General fund	\$ -	\$ 1,606,608
SIM fund	42,286	-
Capital Projects fund	1,404,322	-
Equipment Reserve fund	160,000	-
	\$ 1,606,608	\$ 1,606,608

Transfers are used to (1) move revenues from the fund that a statute or the budget requires to collect them to the fund that a statute or the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Any transfers within the governmental funds have been eliminated in the government-wide Statement of Activities.

Note 7: Commitments and Contingencies

Litigation

The City is subject to various legal actions and claims arising in the normal course of its activities. In the opinion of management and counsel, the probability of material aggregate liabilities not covered by insurance resulting from these claims is remote.

City of Fairway, Kansas
Notes to the Basic Financial Statements
December 31, 2022

Tax Abatements

Generally accepted accounting principles require the City to disclose information about tax abatement agreements entered into by it, or other governmental entities, that reduce the City's tax revenues. As of December 31, 2022, the City has not entered into any agreements that have abated any current tax revenues, and based on its review, has determined that no other governmental entities have entered into any agreements that would reduce its tax revenues.

Commitments

Capital projects often extend over several years. The City has made normal commitments for future expenditures related to capital project programs.

Note 8: Risk Management

The City is exposed to various risks of loss related to torts, loss and damage to property, errors and omissions and injuries to employees. There have been no significant changes in coverages from the previous year and settled claims have not exceeded the insurance coverage in any of the past three years. The City obtains health, dental, and property and liability coverage through its membership in Midwest Public Risk (MPR), which was formed as a public entity risk retention pool. MPR has the authority to assess its members additional premiums should reserves and premiums be insufficient to meet its obligations. MPR has not had any deficiencies in the last three years and the City does not anticipate any additional assessments in excess of the premiums paid.

The City obtains workers' compensation insurance through its membership in the Kansas Eastern Region Insurance Trust (KERIT), whose members consist of local cities and counties. KERIT is a risk-sharing pool organized under the insurance laws of the State of Kansas, which self-insures workers' compensation and other related expenses up to certain limits and reinsures additional excess amounts up to certain limits. The City pays annual premiums to the Trust based upon historical experience and legal requirements mandated by the State of Kansas. The trust agreement allows for member assessments in the event claims and expenses exceed the Trust's self-insured retention limit. The City does not anticipate any additional assessments in excess of premiums paid as a result of their participation in the Trust.

Note 9: Shawnee Indian Mission Historical Site

In 2016, the City entered into various agreements to manage the Shawnee Indian Mission (SIM) historical site and created the Shawnee Indian Mission Fund to account for the activities associated with these agreements. The agreements are with the Kansas State Historical Society (KSHS), which is the custodian of the site, and the Shawnee Indian Mission Foundation (SIMF), a not-for-profit corporation whose purpose is to preserve and promote the site.

The agreement with the KSHS permits the City to manage the daily operations of the site, including the responsibility for routine maintenance, and allows the City to retain any admissions and rental fees. The agreement also provides funding for the operating costs of the site, subject to state appropriation, over the term of the agreement, which originally was from July 1, 2016 to June 30, 2021, and was extended in 2022 to June 30, 2023, with the funding only for the period from July 1, 2016 to June 30, 2019.

City of Fairway, Kansas
Notes to the Basic Financial Statements
December 31, 2022

The agreement with the SIMF establishes the collaboration with the City to preserve and maintain the site and specifies the minimum SIMF funding to be provided to the City for the term of the agreement, which originally was from July 1, 2016 to June 30, 2021, was extended in 2021 to June 30, 2022, and verbally extended in 2022 to June 30, 2023. The funding for 2022 was \$70,000. The City and the SIMF have also entered into an agreement to establish an endowment fund in order to generate additional resources to support the site.

Note 10: Community Improvement District

On December 14, 2020, the City authorized the creation of the 55th and Parkway Community Improvement District (the CID) to finance certain project costs in the CID through the imposition of a 1.5% CID sales tax for a period of up to twenty-two years. On this date the City also approved a development agreement to reimburse the developer a maximum of \$400,000 of project costs for CID improvements. The reimbursement is on a pay-as-you-go basis solely from the proceeds of the sales tax. If the proceeds are not sufficient to fully reimburse the developer, the City will have no responsibility for any deficiency in the amount to be reimbursed. The CID will terminate at the earlier of the reimbursement of the maximum costs or twenty-two years. The sales tax collections began in 2022, however no certified costs have been approved.

Note 11: Tax Increment Financing District

On November 8, 2021, the City authorized the creation of a tax increment financing (TIF) district, and on April 29, 2022, the City entered into a development agreement to reimburse the developer a maximum of \$14,827,448 of project costs for TIF eligible improvements from the incremental real property taxes generated by the project over a period of 20 years. The reimbursement is on a pay-as-you-go basis solely from the incremental real property taxes. If the tax increments are not sufficient to fully reimburse the developer, the City will have no responsibility for any deficiency in the amount to be reimbursed. The project is expected to be completed in 2025. As of December 31, 2022, no tax increments have been realized and no project costs have been certified for reimbursement.

**Required
Supplementary
Information**

City of Fairway, Kansas

Required Supplementary Information
 Budgetary Comparison Schedule - General Fund
 Budgetary Basis
 For the year ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:				
Ad valorem taxes	\$ 2,257,368	\$ 2,257,368	\$ 2,249,922	\$ (7,446)
Sales tax	1,280,000	1,280,000	1,724,758	444,758
Special assessments	335,000	335,000	338,166	3,166
Intergovernmental	1,500	1,500	1,979	479
Licenses, permits and fees	189,000	189,000	287,312	98,312
Franchise taxes	352,000	352,000	356,405	4,405
Charges for services	388,425	388,425	435,591	47,166
Fines, forfeitures and penalties	185,000	185,000	111,221	(73,779)
Use of money and property	500	500	9,056	8,556
Miscellaneous	4,000	4,000	24,986	20,986
	<u>4,992,793</u>	<u>4,992,793</u>	<u>5,539,396</u>	<u>546,603</u>
Expenditures:				
Current:				
General administration	1,468,205	1,468,205	1,458,311	9,894
Public safety	1,357,388	1,357,388	536,122	821,266
Municipal court	119,420	119,420	119,595	(175)
Public works	943,421	943,421	893,116	50,305
Parks and recreation	796,587	796,587	797,931	(1,344)
Contingency	307,250	307,250	-	307,250
	<u>4,992,271</u>	<u>4,992,271</u>	<u>3,805,075</u>	<u>1,187,196</u>
Excess (deficiency) of revenues over expenditures	522	522	1,734,321	1,733,799
Other financing uses:				
Transfers out	(498,164)	(498,164)	(1,606,608)	(1,108,444)
Net change in fund balance	<u>\$ (497,642)</u>	<u>\$ (497,642)</u>	127,713	<u>\$ 625,355</u>
Fund balance, beginning of year			<u>987,621</u>	
Fund balance, end of year			<u>\$ 1,115,334</u>	

City of Fairway, Kansas

Schedule of the City's Proportionate Share of the Net Pension Liability

Kansas Public Employees Retirement System (KPERs)

December 31, 2022

	2022	2021	2020	2019	2018	2017	2016	2015
City's proportion of the net pension liability:								
KPERs	.053305%	.044605%	.04467%	.0469%	.0484%	.0425%	.0368%	.0376%
KP&F	.105884%	.100562%	.10023%	.1102%	.1358%	.1214%	.1149%	.1316%
City's proportionate share of the net pension liability	\$ 2,586,820	\$ 1,494,847	\$ 2,010,396	\$ 1,770,139	\$ 1,981,261	\$ 1,754,214	\$ 1,636,703	\$ 1,448,984
City's covered payroll	\$ 1,700,376	\$ 1,424,630	\$ 1,393,575	\$ 1,459,284	\$ 1,513,311	\$ 1,390,361	\$ 1,177,166	\$ 1,225,299
City's proportionate share of the net pension liability as a percentage of its covered payroll	152.13%	104.93%	144.26%	121.30%	130.92%	126.17%	139.04%	118.26%
Plan fiduciary net position as a percentage of the total pension liability	69.75%	76.40%	66.30%	69.88%	68.88%	67.12%	65.10%	64.95%

The amounts presented were determined as of June 30th.

Note: This schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

City of Fairway, Kansas

Schedule of Pension Contributions

Kansas Public Employees Retirement System (KPERs)

December 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 239,311	\$ 220,330	\$ 198,842	\$ 197,302	\$ 199,905	\$ 195,570	\$ 175,756	\$ 185,949
Contributions in relation to the contractually required contribution	<u>(239,311)</u>	<u>(220,330)</u>	<u>(198,842)</u>	<u>(197,302)</u>	<u>(199,905)</u>	<u>(195,570)</u>	<u>(175,756)</u>	<u>(185,949)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 1,722,084	\$ 1,552,276	\$ 1,428,717	\$ 1,407,928	\$ 1,499,483	\$ 1,489,359	\$ 1,240,692	\$ 1,154,587
Contributions as a percentage of covered payroll	13.90%	14.19%	13.92%	14.01%	13.33%	13.13%	14.17%	16.11%

Note: This schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

City of Fairway, Kansas

Schedule of Changes in Total OPEB Liability and Related Ratios -
Other Postemployment Benefits
City Healthcare Plan
December 31, 2022

<u>Total OPEB Liability</u>	2022	2021	2020	2019	2018
Service cost	\$ 8,496	\$ 7,349	\$ 7,333	\$ 4,154	\$ 6,016
Interest	3,254	2,747	3,184	2,216	2,558
Changes in benefit terms	-	-	-	22,582	(19,039)
Differences between expected and actual experience	(32,329)	14,946	17,229	7,195	-
Changes in assumptions and inputs	(14,689)	(1,221)	11,041	8,641	(6,391)
Benefit payments (Employer contributions)	(5,700)	(5,500)	(4,100)	-	-
Net change in total OPEB liability	(40,968)	18,321	34,687	44,788	(16,856)
Total OPEB liability - beginning	153,871	135,550	100,863	56,075	72,931
Total OPEB liability - end	<u>\$ 112,903</u>	<u>\$ 153,871</u>	<u>\$ 135,550</u>	<u>\$ 100,863</u>	<u>\$ 56,075</u>
Covered employee payroll	\$ 1,471,356	\$ 1,393,926	\$ 1,393,926	\$ 1,402,986	\$ 1,402,986
Total OPEB liability as a percentage of covered employee payroll	7.67%	11.04%	9.72%	7.19%	4.00%

Notes: The above schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Covered employee payroll is annualized pay of active employees based on amounts as of July 1, 2021.

Changes in Benefit Terms or Assumptions

The discount rate was changed from 2.04% to 4.18% for 2022.

City of Fairway, Kansas

Schedule of Changes in Total OPEB Liability and Related Ratios -
Other Postemployment Benefits
KPERs Death and Disability Plan
December 31, 2022

<u>Total OPEB Liability</u>	2021	2020	2019	2018
Service cost	\$ 3,745	\$ 3,536	\$ 3,220	\$ 3,203
Interest	2,894	4,121	4,290	3,832
Economic/demographic gains or (losses)	2,111	(2,310)	1,822	5,685
Changes in assumptions or inputs	546	13,869	3,475	(2,703)
Benefit payments	<u>(6,223)</u>	<u>(6,223)</u>	<u>(6,223)</u>	<u>(6,223)</u>
Net change in total OPEB liability	3,073	12,993	6,584	3,794
Total OPEB liability - beginning	<u>130,271</u>	<u>117,278</u>	<u>110,694</u>	<u>106,900</u>
Total OPEB liability - end	<u><u>\$ 133,344</u></u>	<u><u>\$ 130,271</u></u>	<u><u>\$ 117,278</u></u>	<u><u>\$ 110,694</u></u>
Covered employee payroll	\$ 859,426	\$ 805,429	\$ 842,877	\$ 817,470
Total OPEB liability as a percentage of covered employee payroll	15.52%	16.17%	13.91%	13.54%

Notes: The above schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.

Changes in Benefit Terms or Assumptions

Discount Rate	2.16%	2.21%	3.50%	3.87%
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City of Fairway, Kansas
Notes to Required Supplementary Information
December 31, 2022

Required supplementary information includes financial information and disclosures that are required by GASB but are not considered a part of the basic financial statements. This information includes the Budgetary Comparison Schedule – General Fund, Schedule of the City's Proportionate Share of the Net Pension Liability, Schedule of Pension Contributions, and the Schedule of Changes in Total OPEB Liability and Related Ratios.

Budgetary Data

The City utilizes encumbrances for budgetary reporting purposes. Encumbrances relating to certain contractual agreements, supplies and equipment that have been ordered but not received are reported in the year the commitment arises for budgetary reporting purposes. However, for financial reporting purposes, the goods or services are reported when they are received. All unencumbered appropriations lapse at year-end.

Pension Schedules - Changes of Benefits or Assumptions

There were no changes in benefit terms during the Plan year ended June 30, 2022 that affected the measurement of the total pension liability.

Actuarial assumption changes that were adopted by the Plan that were effective for the December 31, 2021 valuation consisted of:

- Lowering the investment return assumption from 7.25% to 7.00%

OPEB Schedules - Changes of Benefits or Assumptions

There were no changes in benefit terms. Actuarial assumption changes that were adopted by the Plans for the most recent valuations consisted of:

City Healthcare Plan July 1, 2021 valuation:

- Increasing the discount rate from 2.04% to 4.18%

KPERS Death and Disability Plan December 31, 2021 valuation:

- Increasing the discount rate from 2.16% to 3.54%

**Combining and
Individual Fund
Statements
and
Schedules**

City of Fairway, Kansas
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2022

	Special Revenue Funds								
	Special Highway	Storm Water Utility	L.A.L. Park	Drug Tax	Tree Fund	2014 Sales Tax	Shawnee Indian Mission	55th and Parkway CID	Totals
Assets:									
Deposits and investments	\$ 169,929	\$ 172,290	\$ 6,431	\$ 1	\$ 17,835	\$ 316,101	\$ 4,841	\$ 12,937	\$ 700,365
Receivables, net:									
Sales and other taxes	-	-	-	-	-	71,875	-	4,588	76,463
Intergovernmental	29,084	-	-	-	-	-	-	-	29,084
Total assets	<u>\$ 199,013</u>	<u>\$ 172,290</u>	<u>\$ 6,431</u>	<u>\$ 1</u>	<u>\$ 17,835</u>	<u>\$ 387,976</u>	<u>\$ 4,841</u>	<u>\$ 17,525</u>	<u>\$ 805,912</u>
Liabilities :									
Accounts payable	\$ -	\$ 3,802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,802
Accrued payroll and payroll liabilities	-	-	-	-	-	-	1,226	-	1,226
Total liabilities	<u>-</u>	<u>3,802</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,226</u>	<u>-</u>	<u>5,028</u>
Fund balances:									
Restricted for:									
Debt service	-	-	-	-	-	387,976	-	-	387,976
Public safety	-	-	-	1	-	-	-	-	1
Public works	-	-	-	-	17,835	-	-	-	17,835
Economic development	-	-	-	-	-	-	-	17,525	17,525
Capital projects	199,013	168,488	-	-	-	-	-	-	367,501
Parks and recreation	-	-	6,431	-	-	-	3,615	-	10,046
Total fund balances	<u>199,013</u>	<u>168,488</u>	<u>6,431</u>	<u>1</u>	<u>17,835</u>	<u>387,976</u>	<u>3,615</u>	<u>17,525</u>	<u>800,884</u>
Total liabilities and fund balances	<u>\$ 199,013</u>	<u>\$ 172,290</u>	<u>\$ 6,431</u>	<u>\$ 1</u>	<u>\$ 17,835</u>	<u>\$ 387,976</u>	<u>\$ 4,841</u>	<u>\$ 17,525</u>	<u>\$ 805,912</u>

City of Fairway, Kansas
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Nonmajor Governmental Funds
For the year ended December 31, 2022

Special Revenue Funds

	Special Highway	Storm Water Utility	L.A.L. Park	Drug Tax	Tree Fund	2014 Sales Tax	Shawnee Indian Mission	55th and Parkway CID	Totals
Revenues:									
Sales tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 379,621	\$ -	\$ 17,525	\$ 397,146
Intergovernmental	112,028	-	1,979	-	-	-	-	-	114,007
Donations	-	-	-	-	-	-	70,000	-	70,000
Charges for services	-	259,854	-	-	16,650	-	6,985	-	283,489
Total revenues	<u>112,028</u>	<u>259,854</u>	<u>1,979</u>	<u>-</u>	<u>16,650</u>	<u>379,621</u>	<u>76,985</u>	<u>17,525</u>	<u>864,642</u>
Expenditures:									
Public works	175,000	46,448	-	-	20,653	-	-	-	242,101
Parks and recreation	-	-	-	-	-	-	115,693	-	115,693
Capital outlay	-	17,162	-	-	-	-	-	-	17,162
Debt service:									
Principal retirements	-	111,073	-	-	-	189,235	-	-	300,308
Interest and fiscal charges	-	33,479	-	-	-	63,915	-	-	97,394
Total expenditures	<u>175,000</u>	<u>208,162</u>	<u>-</u>	<u>-</u>	<u>20,653</u>	<u>253,150</u>	<u>115,693</u>	<u>-</u>	<u>772,658</u>
Excess (deficiency) of revenues over expenditures	(62,972)	51,692	1,979	-	(4,003)	126,471	(38,708)	17,525	91,984
Other financing sources:									
Transfers in	-	-	-	-	-	-	42,286	-	42,286
Net change in fund balances	(62,972)	51,692	1,979	-	(4,003)	126,471	3,578	17,525	134,270
Fund balance, beginning of year	<u>261,985</u>	<u>116,796</u>	<u>4,452</u>	<u>1</u>	<u>21,838</u>	<u>261,505</u>	<u>37</u>	<u>-</u>	<u>666,614</u>
Fund balance, end of year	<u>\$ 199,013</u>	<u>\$ 168,488</u>	<u>\$ 6,431</u>	<u>\$ 1</u>	<u>\$ 17,835</u>	<u>\$ 387,976</u>	<u>\$ 3,615</u>	<u>\$ 17,525</u>	<u>\$ 800,884</u>

City of Fairway, Kansas

Special Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual Budgetary Basis

For the year ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Intergovernmental	\$ 101,830	\$ 101,830	\$ 112,028	\$ 10,198
Expenditures:				
Public works	300,000	300,000	175,000	125,000
Contingency and other	24,125	24,125	-	24,125
Total expenditures	324,125	324,125	175,000	149,125
Net change in fund balance	\$ (222,295)	\$ (222,295)	(62,972)	\$ 159,323
Fund balance, beginning of year			261,985	
Fund balance, end of year			\$ 199,013	

City of Fairway, Kansas

Storm Water Utility Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual Budgetary Basis

For the year ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for services	<u>\$ 255,000</u>	<u>\$ 255,000</u>	<u>\$ 259,854</u>	<u>\$ 4,854</u>
Expenditures:				
Public works	226,243	226,243	63,610	162,633
Debt service	144,552	144,552	144,552	-
Total expenditures	<u>370,795</u>	<u>370,795</u>	<u>208,162</u>	<u>162,633</u>
Net change in fund balance	<u>\$ (115,795)</u>	<u>\$ (115,795)</u>	51,692	<u>\$ 167,487</u>
Fund balance, beginning of year			<u>116,796</u>	
Fund balance, end of year			<u>\$ 168,488</u>	

City of Fairway, Kansas

L.A.L. Park Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual Budgetary Basis

For the year ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 1,979	\$ 1,979
Expenditures:				
Parks and recreation	<u>9,236</u>	<u>9,236</u>	<u>-</u>	<u>9,236</u>
Net change in fund balance	<u>\$ (9,236)</u>	<u>\$ (9,236)</u>	1,979	<u>\$ 11,215</u>
Fund balance, beginning of year			<u>4,452</u>	
Fund balance, end of year			<u>\$ 6,431</u>	

City of Fairway, Kansas

Tree Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual Budgetary Basis

For the year ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:				
Charges for services	\$ -	\$ -	\$ 16,650	\$ 16,650
Expenditures:				
Public works	<u>21,838</u>	<u>21,838</u>	<u>20,653</u>	<u>1,185</u>
Net change in fund balance	<u>\$ (21,838)</u>	<u>\$ (21,838)</u>	<u>(4,003)</u>	<u>\$ 17,835</u>
Fund balance, beginning of year			<u>21,838</u>	
Fund balance, end of year			<u>\$ 17,835</u>	

City of Fairway, Kansas

2014 Sales Tax Fund

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Budget and Actual
Budgetary Basis

For the year ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Sales tax	<u>\$ 285,000</u>	<u>\$ 285,000</u>	<u>\$ 379,621</u>	<u>\$ 94,621</u>
Expenditures:				
Parks and recreation	125,000	125,000	-	125,000
Contingency and other	38,439	38,439	-	38,439
Debt service	<u>253,150</u>	<u>253,150</u>	<u>253,150</u>	<u>-</u>
Total expenditures	<u>416,589</u>	<u>416,589</u>	<u>253,150</u>	<u>163,439</u>
Net change in fund balance	<u>\$ (131,589)</u>	<u>\$ (131,589)</u>	126,471	<u>\$ 258,060</u>
Fund balance, beginning of year			<u>261,505</u>	
Fund balance, end of year			<u>\$ 387,976</u>	

City of Fairway, Kansas

Shawnee Indian Mission Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual Budgetary Basis

For the year ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for services	\$ 13,344	\$ 13,344	\$ 6,985	\$ (6,359)
Donations and miscellaneous	70,150	70,150	70,000	(150)
	83,494	83,494	76,985	(6,509)
Expenditures:				
Parks and recreation	123,279	123,279	115,693	7,586
Excess (deficiency) of revenues over expenditures	(39,785)	(39,785)	(38,708)	1,077
Other financing sources:				
Transfers in	36,286	36,286	42,286	6,000
Net change in fund balance	\$ (3,499)	\$ (3,499)	3,578	\$ 7,077
Fund balance, beginning of year			37	
Fund balance, end of year			\$ 3,615	

City of Fairway, Kansas

Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual Budgetary Basis

For the year ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 165,595	\$ 165,595	\$ 164,028	\$ (1,567)
Sales taxes	135,000	135,000	189,810	54,810
Total revenues	300,595	300,595	353,838	53,243
Expenditures:				
Debt service	341,105	341,105	341,105	-
Contingency and other	34,998	34,998	-	34,998
Total expenditures	376,103	376,103	341,105	34,998
Net change in fund balance	\$ (75,508)	\$ (75,508)	12,733	\$ 88,241
Fund balance, beginning of year			133,432	
Fund balance, end of year			\$ 146,165	