

**AGENDA**  
**REGULAR MEETING**  
**February 23, 2026**  
**7:00 p.m.**

**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE**

**ROLL CALL**

**1. APPROVAL OF MINUTES** – Regular Meeting: February 9 2026. Pages 2-6

**2. PUBLIC COMMENTS**

Comments in this portion of the meeting will be held to a maximum of five (5) minutes. Scheduled requests shall be allotted fifteen (15) minutes. Prior to making comments, please state the following: First & Last Name, Your Address and Ward.

1. Marysville Library Report – Mandy Cook Pages 7

**3. NOTICES AND HEARINGS**

**4. BUSINESS AND DISCUSSION ITEMS**

- |   |             |
|---|-------------|
| 1. Eagle Scout Project – Robert Clemo                           | Pages 8-9   |
| 2. Audit Report – April Swartz, Varney & Assoc.                 | Pages 10-67 |
| 3. COPS Evaluation Overview                                     |             |
| 4. City Prosecutor Contract                                     | Pages 68-69 |
| 5. Food Truck Request – Marshall County Arts Cooperative (MCAC) | Pages 70    |
| 6. RFP 2026 Street Projects                                     | Pages 71-77 |
| 7. Code Enforcement Job Descriptions                            | Pages 78-79 |
| 8. Code Enforcement Pay Scale                                   | Pages 80    |
| 9. Sargent Drilling Well #10 Pump-quote                         | Pages 81    |
| 10. Frontier Development Group – Tyler Holloman                 | Pages 82-90 |
| 11. Public Electrical Use Discussion                            |             |

**5. CONSENT AGENDA**

- |   |          |
|---|----------|
| 1. Alcohol Consumption Request, Rehearsal Diner – Nichole Bohlken | Pages 91 |
| 2. Alcohol Consumption Request, Trivia Night- MCAC                | Pages 92 |
| 3. Alcohol Consumption Request, Janet Robinson Concert – MCAC     | Pages 93 |

**6. PRESENTATION OF APPROPRIATIONS ORDINANCE NO. 3867** Pages 94-98

**7. CITY ADMINISTRATOR REPORT**

**8. STANDING COMMITTEE REPORTS**

1. Admin Finance Committee Pages 99-100

**9. APPOINTMENTS & WAGE DETERMINATION**

**10. CITY ATTORNEY**

**11. EXECUTIVE SESSION**

**12. COUNCIL COMMENTS**

**ADJOURNMENT**

Requests to address the council or to be on the agenda must be given to the city clerk no later than noon (12:00) on the Wednesday preceding a scheduled council meeting (council meetings are scheduled for the second and fourth Monday of every month).

Regular Meeting  
City Hall, Marysville, Kansas-February 9, 2026

Members of the Governing Body of the City of Marysville were called to order in the regular session at 7:00 p.m. on the date and place noted above with Mayor Frye in the chair. City Administrator Haverkamp and Deputy City Clerk Schwindamann were also present. City Attorney Sunderland joined via Zoom.

After the Pledge of Allegiance, roll call was answered by the following council members: Keating, Snellings, Reinhart, Schrater, Goracke, Beikman, and Ferris. A quorum was present.

The minutes from the January 26th regular meeting were presented for approval. CM Schrater moved; CM Goracke seconded to approve the minutes as presented. Motion carried by 7-0 voice vote.

**PUBLIC COMMENTS:**

1. **YOUTH ADVISORY** – Emily Rockwell gave highlights of their meeting on 2/4/26 at local fire station. Topics discussed were Youth Advisory application process, city flags/logos, Legislative Forum; Back to School night; crossing guards; and Volunteer time/projects to gain visibility. Next meeting February 25<sup>th</sup>, 2026, at City Hall.

**BUSINESS AND DISCUSSION ITEMS:**

1. **PARKING SPOT CLOSURE REQUEST – EVANGELICAL UNITED CHURCH OF CHRIST.** Would like to have parking blocked off evening of 2/11 thru 2/12 for annual soup day. Area requested was North & south side of Elm between 9<sup>th</sup> & 10<sup>th</sup>; ½ block north & south on the east side of the church & the Koester House and west side of Hwy 77. CM Goracke moved to approve request CM Keating seconded. Motion passed 7-0.
2. **CITY PARK CAMPING SPOT CLOSURE REQUEST – MHS FFA.** Emily Rockwell & Braydon Preuss representing the MHS FFA request use of City Park camping area on 2/23/26 for “Drive A Tractor to School Day”. CM Schrater moved to approve the request, CM Snellings seconded the motion. Motion carried unanimously.
3. **MES AIR-PAK X3 PRO SCBA QUOTE – MARYSVILLE FIRE DEPARTMENT.** Don Ballman, Marysville Fire Chief presented a quote for 6 SCBA air pacs. CM Keating moved to approve the request in the amount of \$56,204.16. CM Schrater seconded the motion. Motion carried unanimously,
4. **FRONTIER DEVELOPMENT GROUP – TYLER HOLLOMAN.** Tyler Holliman asked Council to allow for the direct purchase of the Koester Block Buildings rather than the continued long-term land lease agreement. Tyler gave an update on where his company is at with all the funding and work that has been going on. CM Keating moved to go forward with the selling of the Koester Block buildings for \$10,000 and CM Goracke seconded the motion. After much discussion it was decided that CA Sunderland would go over the proposed purchase agreement that would be put together by Tyler Holloman’s council, then there would be a special meeting to go over the proposal. Then on the February 23rd meeting council would meet with Tyler Holloman again to give them their decision. Motion carried 7-0.
5. **ONEMARYSVILLE REQUEST – JEFF SIEGLER.** A request from Wayne Kruse and Delaney Budenbender, OneMarysville, for \$5,000 to help fund consultant Jeff Siegler’s visit to Marysville March 23-27, 2026, was presented. CM Beickman moved; CM Schrater seconded to approve the request. Motion carried unanimously.
6. **617 BROADWAY BUILDING IMPROVEMENTS – ONE MARYSVILLE.** Wayne Kruse with OneMarysville shared welcome plaques to be put in every hotel room, restaurant, front desk at City

Hall with a QR Code that has four videos asking council to look at the wording and how they can be tweaked to help people navigate through Marysville. Wayne Kruse presented a request for \$15,000 to paint and repair the exterior, modify the entryway, install new flooring, and get a new awning. CM Reinhart moved to approve the request; CM Snellings seconded. Motion carried unanimously.

- 7. SIDEWALK SNOW REMOVAL** – CA Haverkamp presented an example of how the City would move forward with the charging of snow removal on sidewalks that had not been cleaned off after a snow according to city code. He asked for a one-time forgiveness for the sidewalks that had been cleared by city staff during the most recent snow removal on January 27th. CM Goracke moved to give a one-time forgiveness on the itemized bill for the residents charged for the recent snow removal; CM Schrater seconded the motion. Motion carried 7-0.

#### **NOTICES AND HEARINGS:**

**CONSENT AGENDA.** The Consent Agenda was presented for consideration. CM Schrater moved; CM Beikman seconded to approve the Consent Agenda. Motion carried 7-0. Consent Agenda consisted of the following:

1. The City Clerk's Report for January showed \$102,157.77 collected in receipts with a like amount being deposited with the City Treasurer.
2. Cash balances in funds were presented as well as outstanding debt and receivable balances. Revenue/Expenditure Budget Reports through January 2026 showed unadjusted accumulated revenues in the General Fund of \$1,058,916 or 33% of budget; Water Revenue Fund, \$38,656 or 3% of budget, Sewer Revenue Fund, \$36,832 or 3% of budget, Storm Water Revenue 0%. The unadjusted statement of expenditures in the General Fund totaled \$273,948 or 8% of budget, Water Revenue Fund, \$52,145 or 4% of budget, and Sewer Revenue Fund, \$162,418 or 12% of budget, Storm Water Revenue, \$0.
3. The Municipal Judge's Report for January showed \$5,684.55 being deposited with the City Treasurer and \$235.00 being forwarded to the State Treasurer for Judicial Branch Education, court costs and law enforcement training.
4. Pay application three from Carlson Utility for the 15<sup>th</sup> Street Storm Sewer Project in the amount of \$328,253.13.

#### **APPROPRIATIONS ORDINANCE NO. 3866**

1. Claims against the funds of the City were submitted for Council consideration as follows: General Fund, \$140,244.41; Water Revenue Fund, \$53,604.96; Sewer Revenue Fund, \$48,217.84; Storm Water Revenue Fund, \$80,818.71; Street & Highway Fund, \$18,173.37; Economic Development Fund, \$20,000.00; Library Revolving Fund, \$7,676.87; Swim Pool Sales Tax Fund, \$596.63; Koester Block Maintenance Fund, \$206.80; Employee Benefit Fund, \$16,441.03; Transient Guest Tax Fund, \$23,315.84; Municipal Equipment Reserve Fund, \$25,388.27; Sales Tax Improvement Fund, \$75,000.00; making a total of \$509,684.73.
2. An appropriations ordinance was introduced and considered to honor claims against the funds of the City as audited by the Finance Committee. CM Schrater moved ; CM Goracke seconded to approve the appropriations ordinance totaling \$509,684.73.

3. Motion to approve the appropriations ordinance carried by 7-0 roll call vote. Deputy City Clerk Schwindamann assigned Ordinance No. 3866.

#### **STAFF REPORTS:**

##### **CITY ADMINISTRATOR:**

1. **SMOKEY HILL HWY 77 PROJECT.** CA Haverkamp reported that Smokey Hill has closed north bound lanes on HWY 77 to work on the storm drain on the west side of HWY 77. Expecting about another two months before completion. They are trying to get through it as quick as they can.
2. **15<sup>th</sup> STREET STORM SEWER PROJECT.** CA Haverkamp reported city staff had just done a walk through, there are a couple of items that they need to finish. Inlets still need bars across them; the rest are spring-time projects.
3. **LEAGUE OF MUNICIPALITIES LOCAL GOVERNMENT DAY.** We were able to talk to our senator & representative. We focused on a couple of projects like our housing development and our youth advisory committee and highlighting the work they are doing. Senator Bowers agreed to come to a later youth advisory committee meeting after session is over. They are asking for testimony from local government.
4. **STORM SIRENS.** Storms sirens did not work on Wednesday, so they reran them on Thursday, and they worked.
5. **WATER LEAKS.** CA Haverkamp reported that we had fixed almost all the water leaks that were reported at the last council meeting. He believed there were one or two more that we are continuing to work on. Not sure if they are related to the previous cold weather.
6. **KDOL VISIT.** The KDOL is visiting on Tuesday, February 10<sup>th</sup>. They only come every few years and will report back to council after his visit.

#### **STANDING COMMITTEE REPORTS:**

1. **WATER/SEWER COMMITTEE.** CM Snellings presented what was discussed at the meeting; the Keystone Project, moving of pits, manholes, etc.; the CCLIP project; and a few things that the water department would like to purchase. The purchases would be discussed at the budget meeting.
2. **ADMIN. FINANCE COMMITTEE.** Notes were presented about the animal shelter visits to Beatrice, Fairbury, Manhattan and Clay Center, location requirements for size requirements, funding; proposed sidewalk & snow removal enforcement, costs, Mayor's proposal; Incentives & Tax rebates to support business growth & community development; city administrator contract discussed in executive session.
3. **POLICE & FIRE COMMITTEE.** **Police:** Officer's training/shifts that are back from the academy; remodel; discussion on changing retirement from KPERS (9%) to KP&F (24%) rate differences; new vehicle getting upfitted at Ka-Comm so every officer will have a take home unit. Discussed old vehicles that need to be put on Purple Wave; fixing the retaining wall; securing the fencing area for larger pieces of evidence; updating the Driver Alert sign. **Fire:** discussed the SCBA's; Bunker gear for "new hires" City is in process of getting them new updated gear; 800 Radios discussion to put a hand held in each of the trucks, get the police departments old 800 radios when they get new; *Lift Assist*, fire department are being paged to several lift assists and questioned if this has become a problem with their budget, Sammy advised it hasn't at this time; *Pay*, question

as to when was the last time fire department employees had a pay increase, Sammy is going to look into it.

- 4. YOUTH ADVISORY COMMITTEE.** Flag Coloring contest draft version of template to review, draft member application for review. Mayor Frye suggested setting up a small scholarship fund for the exiting seniors. Admin/Finance Committee going to look into this and bring it back to council.

#### **APPOINTMENTS & WAGE DETERMINATION:**

##### **CITY ATTORNEY:**

CA Sunderland joined the meeting via Zoom and reported he had been working on the contract presented earlier in the meeting. Demolition Ordinance last heard about was last March. He will work on the preliminary draft proposal when he gets it. It will go to admin/finance committee to go over the draft again.

##### **EXECUTIVE SESSION:**

Mayor Frye asked if there was a need for an executive session. At 9:05 p.m., CM Goracke moved the city council recess into executive session to discuss personnel matters of non-elected personnel, discussion on specific personnel matters, not general personnel policies, exception KSA 75-4319 (B) (1). This session will include the Mayor and City Council. The open meeting will resume in the city council chamber at 9:35 p.m. CM Schrater, seconded. Motion carried unanimously. At 9:35 p.m., the council reconvened. Mayor Frye reported no binding decisions were made.

##### **COUNCIL COMMENTS:**

- 1. INCENTIVE PROGRAMS.** CM Keating said local neighborhood revitalization is a county program. Does not affect any rebate on city taxes. We are a member of Partnership for Growth and they have helped 6-8 businesses. Need to maintain our membership in the group. Also, in conversation with Hall Bros. to get some dates for an educational meeting with the street committee, city staff. Will get dates to Sammy and try to put a meeting together. Mayor Frye we need to provide pamphlets as to where citizens can reach out for programs/tools.
- 2. ELECTRIC CAR PLUGS IN.** CM Reinhart wanting to know if there is a limit to how long they can be plugged in.
- 3. WATER MAIN BREAK.** Over the weekend if it could be posted on one of our sites so that people are aware that it has been reported and is being taken care of in the future.
- 4. PRIORITIES.** CM Schrater, we have a lot of priorities and priorities keep coming but we have accomplished quite a bit in the last couple of years.
- 5. CHANGING SPEED LIMIT.** CM Beikman just wanting thoughts on changing the speed limit starting at the Country Club going east from 45 mph to 50 mph as that is what everyone is doing. CA Haverkamp will look into it.
- 6. DERELICT PROPERTIES.** Mayor Frye has noticed more derelict houses around town we need to get code enforcement in place. Will bring job description, options, or an outline at the next admin/finance committee meeting.

There being no further business, at 9:50 p.m., CM Goracke moved to adjourn; CM Keating seconded. Motion carried unanimously.

Debra Schwindamann  
Deputy City Clerk



February 23, 2026

Dear Members of the Marysville City Council, City Administrator Josh Haverkamp, and Mayor Todd Frye,

Hello from 1009 Broadway! We are happy to give a report on the awesome things happening at the Marysville Public Library.

The library is currently engaged in a strategic planning process focused on the next three to five years. We're still in the information-gathering phase and are hosting focus groups with a variety of Marysville residents. We've gained valuable insights so far and look forward to sharing our report with the library board, the city council, and the Marysville community. If you're interested in participating, I'd be glad to send you the questions so you can share your input as a community member—just let me know!

With January behind us, February is flying by as we gear up for March, April, and May. We have a full lineup of activities planned before the summer library program begins—though it's always on our minds! This year's summer theme is dinosaur-inspired, "Unearth a Story," and we're excited about the creative ideas we have in store for all ages. We're also making some changes to how we deliver programs, so stay tuned for exciting announcements coming soon.

In the meantime, March brings several fun events. On Saturday, March 7, we'll celebrate National Cartoon Day with "Spoons and Toons." Stop by for a bowl of cereal and enjoy a nostalgic '90s cartoon. Then on March 10, join us for "Mar10" (Mario) Day! We'll have Mario Kart playing on the meeting room TV along with a Mario-themed craft. Drop in anytime to race a round or two. On March 13, we'll continue our out-of-school programming with another popular MakerSpace session.

Finally, during USD 364's spring break (March 16–20), we'll host daily activities at the library. Plans include a laser tag night, giant board games, and video games in the meeting room. It's shaping up to be a fantastic week! Be sure to share the news with the kids in your life. Details will be sent home with kids and posted on our social media and website.

Thank you for your continued support. We look forward to seeing you at the library!

Sincerely,

A handwritten signature in blue ink that reads "Mandy". The signature is stylized and cursive.

Mandy Cook

Marysville Public Library Director

**CITY OF MARYSVILLE, KANSAS  
CITY COUNCIL MEETING  
REQUEST TO BE PLACED ON THE AGENDA**

Meetings are held on the 2<sup>nd</sup> and 4<sup>th</sup> Mondays of each month  
(excluding holidays) at 7:00 p.m.

Requests need to be submitted by noon the Wednesday before the meeting.  
All handouts for council needs to be submitted with request.

Name: Robert Clem

Address: [REDACTED] Marysville, Kansas 66508

Contact Number: [REDACTED]

Date to Appear before Council: 2/23/26

What Organization are you representing: Scouting America troop 180

What are you requesting: Permission and advice for my Eagle Scout  
project at Lisa's park

When will the event be held if applicable: \_\_\_\_\_

Where will the event be held if applicable: \_\_\_\_\_

Robert Clem  
Signature

2/16/26  
Date

**CITY OF MARYSVILLE  
209 NORTH 8<sup>TH</sup> STREET  
MARYSVILLE, KS 66508  
Ph (785) 562-5331 Fax (785) 562-2449**



## Updated info

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**From** Robert Clemo [REDACTED]  
**Date** Wed 2/18/2026 9:35 PM  
**To** mvillecityhall@bluevalley.net <mvillecityhall@bluevalley.net>

Hello, this is Robert Clemo with the updated info for my request to be on the next city council agenda.

For my Eagle Scout project, I will be repainting the basketball court lines at Lions Park. I would like to appear in front of city council to get the city's permission to carry out this project, and talk to Parks and Rec to discuss materials. I need to know if they have materials I am able to use, or if I will need to get all of the materials myself. I am planning to carry out this project in early March. The predicted cost of the materials is just over \$350, unless Parks and Rec has materials I can use. The predicted cost of the project as a whole is around \$500. I do not need city council to assist with the cost.

-Robert Clemo

[Yahoo Mail: Search, Organize, Conquer](#)

February 10, 2026

City of Marysville, Kansas  
209 N. 8th  
Marysville, KS 66508

We have audited the financial statement of City of Marysville, Kansas as of and for the year ended December 31, 2024, and have issued our report thereon dated February 10, 2026. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated January 2, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statement that has been prepared by management with your oversight is presented fairly, in all material respects, in accordance with the regulatory basis of accounting prescribed by the State of Kansas in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). Our audit of the financial statement does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statement is free of material misstatement. An audit of financial statement includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of City of Marysville, Kansas solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

**Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

**Qualitative Aspects of the Entity's Significant Accounting Practices**

*Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by City of Marysville, Kansas is included in Note 1 to the financial statement. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

## **Qualitative Aspects of the Entity's Significant Accounting Practices (Continued)**

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statement prepared by management and are based on management's current judgments. Those judgments are normally based on 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 statement and because of the possibility that future events affecting them may differ markedly from management's current judgments. There were no sensitive accounting estimates affecting the financial statement.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. There were no sensitive disclosures affecting City of Marysville, Kansas's financial statement.

## **Significant Unusual Transactions**

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. We did not identify any significant unusual transactions.

## **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

## **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statement as a whole. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. No material misstatements were identified as a result of our audit procedures.

## **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to City of Marysville, Kansas's financial statement or the auditor's report. No such disagreements arose during the course of the audit.

## **Representations Requested from Management**

We have requested certain written representations from management, which are included in a separate letter dated the same as this letter.

## **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

February 10, 2026  
City of Marysville, Kansas  
Page three

**Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with City of Marysville, Kansas, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as auditors.

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

*Varney & Associates, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas

**CITY OF MARYSVILLE, KANSAS**

**FINANCIAL STATEMENT**

December 31, 2024

**CITY OF MARYSVILLE, KANSAS**  
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February 10, 2026

Mayor and Council Members  
City of Marysville, Kansas

## Independent Auditor's Report

### ***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Marysville, Kansas (the City), as of and for the year ended December 31, 2024 and the related notes to the financial statement.

### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide (KMAAG)* described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), KMAAG, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

### ***Responsibilities of Management for the Financial Statement***

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

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

***Auditor’s Responsibilities for the Audit of the Financial Statement***

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

In performing an audit in accordance with GAAS, we:

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

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

***Other Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

February 10, 2026  
City of Marysville, Kansas  
(Continued)

***Other Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the City's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated February 10, 2026 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control over financial reporting and compliance.

*Varney & Associates, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas

**CITY OF MARYSVILLE, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
 Regulatory Basis

For the Year Ended December 31, 2024

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	\$ 456,228	-	\$ 3,142,592	\$ 3,149,141	\$ 449,679	\$ 89,379	\$ 539,058
Special Purpose Funds							
Special Highway Fund	131,040	-	94,330	79,043	146,327	-	146,327
Industrial Fund	192,432	-	11,691	12,200	191,923	-	191,923
Library Fund	1,009	-	224,920	225,929	-	-	-
Library Employee Benefit Fund	1,380	-	75,957	77,337	-	-	-
Special Parks and Recreation Fund	55,295	-	15,128	-	70,423	-	70,423
Employee Benefit Fund	87,059	-	547,065	536,250	97,874	-	97,874
Transient Guest Tax Fund	189,597	-	114,825	168,605	135,817	-	135,817
Sales Tax Improvements Fund	800,802	-	1,290,687	799,762	1,291,727	-	1,291,727
Swimming Pool Sales Tax Fund	1,358,660	-	843,966	254,041	1,948,585	-	1,948,585
Airport Revolving Fund	32,522	-	124,807	123,527	33,802	-	33,802
Fire Equipment Reserve Fund	331,046	-	45,824	21,991	354,879	-	354,879
Library Revolving Fund	4,597	-	255,000	256,995	2,602	1,901	4,503
Special Law Enforcement Trust Fund	10,417	-	11,119	6,841	14,695	-	14,695
Koester Block Maintenance Fund	16,963	-	42,435	51,702	7,696	-	7,696
Municipal Equipment Reserve Fund	366,185	-	207,384	175,546	398,023	-	398,023
Economic Development Fund	38,669	-	20,596	5,000	54,265	-	54,265
Bond and Interest Funds							
Bond and Interest Fund	744	-	120,450	112,161	9,033	-	9,033
Capital Improvement Funds							
Capital Improvements Fund	40,775	-	15,537	-	56,312	-	56,312

(Continued)

The accompanying notes are an integral part of this financial statement.  
 See Independent Auditor's Report.

**CITY OF MARYSVILLE, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)**  
 Regulatory Basis

For the Year Ended December 31, 2024

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Business Funds</b>							
Water Revenue Fund	\$ 450,554	-	\$ 929,784	\$ 951,436	\$ 428,902	\$ -	\$ 428,902
Sewer Revenue Fund	417,320	-	787,951	695,147	510,124	-	510,124
Bond and Interest #1 Fund	131,745	-	160,327	173,044	119,028	-	119,028
Bond and Interest #1A Fund	50,282	-	49,875	49,380	50,777	-	50,777
Sewage Replacement Fund	793,689	-	2,285,435	2,499,760	579,364	-	579,364
Water Utility Reserve Fund	537,840	-	65,371	-	603,211	-	603,211
<b>Trust Type Funds</b>							
Cemetery Fund	37,482	-	-	-	37,482	-	37,482
	<u>\$ 6,534,332</u>	<u>-</u>	<u>\$ 11,483,056</u>	<u>\$ 10,424,838</u>	<u>\$ 7,592,550</u>	<u>\$ 91,280</u>	<u>\$ 7,683,830</u>
<b>Related Municipal Entity</b>							
Marysville Public Library	296,208	-	361,671	410,326	247,553	2,383	249,936
	<u>\$ 6,830,540</u>	<u>-</u>	<u>\$ 11,844,727</u>	<u>\$ 10,835,164</u>	<u>\$ 7,840,103</u>	<u>\$ 93,663</u>	<u>\$ 7,933,766</u>
<b>Total Reporting Entity</b>							
Composition of Cash:							
Checking Accounts - City of Marysville							\$ 7,694,396
Bank Accounts - Marysville Public Library							249,936
Less: Agency Funds per Schedule 3							(10,566)
<b>Total Reporting Entity (Excluding Agency Funds)</b>							<u>\$ 7,933,766</u>

**CITY OF MARYSVILLE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
December 31, 2024

**Note 1: Summary of Significant Accounting Policies**

**Municipal Financial Reporting Entity**

The City of Marysville, Kansas (the City) was founded in 1854, and incorporated in February 1861 and operates under an elected eight-member council and mayor. This financial statement presents the City and its related municipal entities. The accounting policies of the City conform to the cash-basis and budget laws of Kansas (regulatory basis).

**The Financial Reporting Entity**

The basic criterion for including a separate entity in the City's financial reporting entity is the financial accountability of the City for the separate entity. The City is financially accountable if it appoints a voting majority of a related municipal entity's governing body and if it either has the ability to impose its will on the related municipal entity or there is a potential for the related municipal entity to provide certain financial benefits to, or impose certain financial burdens on, the primary government.

The related municipal entities are included in the City's reporting entity because it is established to benefit the City and/or its constituents.

1. Marysville Public Library is organized under K.S.A. 12-1218. The City levies property taxes for the Library under K.S.A. 79-1952, which is deposited in a special purpose fund and appropriated to the Library for its operations.
2. Public Building Commission (PBC) is organized by Ordinance 1795 under K.S.A. 12-1757. The PBC was established to acquire, construct, reconstruct, equip and furnish buildings or other facilities of a revenue producing character to be maintained and operated for city offices and general city buildings, and others. The PBC is authorized to lease and sublease all or any part of buildings and facilities owned by the PBC or the City to other agencies or entities. The PBC is also authorized to issue revenue bonds.

Separate financial statements of the individual related municipal entities may be obtained from its respective administrative office.

**Regulatory Basis Fund Types**

The accounts of the City are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

The following types of funds were utilized in recording the financial activities of the City for the year 2024:

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

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

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

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

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

Trust fund - Funds used to report assets held in trust for the benefit of the City (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the City, scholarship funds, etc.).

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

**CITY OF MARYSVILLE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2024

**Note 1: Summary of Significant Accounting Policies (Continued)**

**Restricted Assets**

Restricted cash balances are reported in various funds that are legally restricted for specified uses, such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the City for special purposes.

**Basis of Accounting**

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

All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-I 120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use regulatory basis of accounting.

**Reimbursed Expenses**

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

**Note 2: Budgetary Information**

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

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

If the City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The City did hold a revenue neutral rate hearing for this year.

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

**CITY OF MARYSVILLE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2024

**Note 2: Budgetary Information (Continued)**

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

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

A legal operating budget is not required for capital project funds, trust funds and the following special purpose funds and business funds:

*Special Purpose Funds:* Airport Revolving Fund, Fire Equipment Reserve Fund, Fire Insurance Proceeds Fund, Library Revolving Fund, Special Law Enforcement Trust Fund, Koester Block Maintenance Fund, Municipal Equipment Reserve Fund, and Economic Development Fund.

*Business Funds:* Sewage Replacement Fund and Water Utility Reserve Fund.

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

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the adopted budget of expenditures of such fund. For the year ended December 31, 2024, the City did not exceed the budget in any funds.

**Note 3: Deposits and Investments**

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

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

*Concentration of credit risk.* State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City's allocation of investments as of December 31, 2024, is as follows:

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City did not have a peak period pledge agreement during 2024, and therefore the City did not designate peak periods.

**CITY OF MARYSVILLE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2024

**Note 3: Deposits and Investments (Continued)**

At December 31, 2024, the carrying amount of the City's deposits including certificates of deposit was \$7,694,396 and the bank balance was \$8,250,755. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by FDIC insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the City's name.

At year-end, the carrying amount of the Marysville Public Library's deposits was \$249,936 and the bank balance was \$251,568. The bank balance was held at two banks resulting in a concentration of credit risk. Of the bank balance, \$251,568 was covered by FDIC insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the City's name. The City held \$4,503 for the Library in a revolving fund.

**Note 4: Long-Term Debt**

The City has a loan agreement with the Kansas Department of Health and Environment's Kansas Water Pollution Control Revolving Fund. The loan enabled the City to borrow \$937,213. The loan is being repaid over twenty years.

The City has a loan agreement with the Kansas Department of Health and Environment's Kansas Public Water Supply Loan Fund. The loan enabled the City to borrow \$547,952. The loan is being repaid over twenty years.

The City has issued Series 2015 Advance Refunding bonds in the amount \$1,705,000. The Series 2015 bonds mature on August 1, 2030 and will be subject to optional redemption for bonds maturing on August 1, 2026 and thereafter.

In 2021 the City entered into a lease agreement in the amount of \$700,000 for the fire station and lights. The lease agreement matures on November 1, 2028.

In 2022 the City entered into a lease agreement in the amount of \$400,000 for a sewer truck. The lease agreement matures on January 1, 2027.

The City has a loan agreement with Kansas Department of Health and Environment's Kansas Water Pollution Control Revolving Fund. The loan enabled the City to borrow \$3,187,400. The loan is being repaid over twenty years.

**CITY OF MARYSVILLE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2024

**Note 4: Long-Term Debt (Continued)**

Changes in long-term liabilities for the City and PBC for the year were as follows:

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
City of Marysville General Obligation Bonds Series 2015 Refunding	2.00-3.00%	4/8/2015	\$ 1,705,000	8/1/2030	\$ 860,000	\$ -	\$ 115,000	\$ (115,000)	\$ 745,000	\$ 24,075
<b>Finance Leases</b>										
Sewer Vac Truck	2.28%	1/28/2022	400,000	1/28/2027	285,862	-	78,785	(78,785)	207,077	7,638
Fire Station / Lights	3.08%	10/26/2021	700,000	11/1/2028	514,339	-	95,981	(95,981)	418,358	16,179
<b>Other</b>										
KDHE Breeding Heights	2.77%	9/1/2005	937,213	9/1/2025	72,064	-	47,712	(47,712)	24,352	1,518
KDHE Lagoon Project	2.13%	4/1/2023	1,634,505	9/1/2044	-	1,634,505	-	1,634,505	1,634,505	892
KDHE Water Improvements	2.42%	1/9/2012	547,952	2/1/2033	274,090	-	25,992	(25,992)	248,098	5,540
<b>TOTAL LONG-TERM DEBT</b>					<b>\$ 2,006,355</b>	<b>\$ 1,634,505</b>	<b>\$ 363,470</b>	<b>\$ 1,271,035</b>	<b>\$ 3,277,390</b>	<b>\$ 55,842</b>

**CITY OF MARYSVILLE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2024

**Note 4: Long-Term Debt (Continued)**

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

	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2044	Total
<b>PRINCIPAL</b>									
Series 2015 Refunding	\$ 115,000	\$ 120,000	\$ 125,000	\$ 125,000	\$ 130,000	\$ 130,000	\$ -	\$ -	\$ 745,000
KDHE Breeding Heights Sewer Project	24,352	-	-	-	-	-	-	-	24,352
KDHE Lagoon Project	90,543	92,482	94,462	96,485	98,551	525,327	584,032	52,623	1,634,505
KDHE Water Improvements	25,004	25,004	25,004	25,004	25,004	123,078	-	-	248,098
Finance Lease - Sewer Vac Truck	81,073	83,407	42,597	-	-	-	-	-	207,077
Finance Lease - Fire Station / Lights	99,866	103,009	106,251	109,232	-	-	-	-	418,358
<b>Total Principal</b>	<b>\$ 435,838</b>	<b>\$ 423,902</b>	<b>\$ 393,314</b>	<b>\$ 355,721</b>	<b>\$ 253,555</b>	<b>\$ 778,405</b>	<b>\$ 584,032</b>	<b>\$ 52,623</b>	<b>\$ 3,277,390</b>
<b>INTEREST</b>									
Series 2015 Refunding	\$ 21,776	\$ 18,900	\$ 15,300	\$ 11,550	\$ 7,800	\$ 3,900	\$ -	\$ -	\$ 79,226
KDHE Breeding Heights Sewer Project	337	-	-	-	-	-	-	-	337
KDHE Lagoon Project	5,522	5,294	5,061	4,824	34,455	143,524	91,707	11,625	302,012
KDHE Water Improvements	5,846	5,201	4,542	3,869	3,120	5,305	-	-	27,883
Finance Lease - Sewer Vac Truck	5,350	3,016	612	-	-	-	-	-	8,978
Finance Lease - Fire Station / Lights	12,295	9,152	5,910	2,576	-	-	-	-	29,933
<b>Total Interest</b>	<b>\$ 51,126</b>	<b>\$ 41,563</b>	<b>\$ 31,425</b>	<b>\$ 22,819</b>	<b>\$ 45,375</b>	<b>\$ 152,729</b>	<b>\$ 91,707</b>	<b>\$ 11,625</b>	<b>\$ 448,369</b>
<b>TOTAL PRINCIPAL, INTEREST AND SERVICE FEE</b>	<b>\$ 486,964</b>	<b>\$ 465,465</b>	<b>\$ 424,739</b>	<b>\$ 378,540</b>	<b>\$ 298,930</b>	<b>\$ 931,134</b>	<b>\$ 675,739</b>	<b>\$ 64,248</b>	<b>\$ 3,725,759</b>

**CITY OF MARYSVILLE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2024

**Note 5: Interfund Transfers**

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Equipment Reserve Fund	KSA 12-1, 117	\$ 36,000
General Fund	Fire Equipment Fund	KSA 12-1, 117	41,940
General Fund	Capital Improvement Fund	KSA 12-1, 118	15,000
General Fund	Economic Development Fund	Council Resolution	20,000
Water Revenue Fund	Equipment Reserve Fund	KSA 12-1, 117	18,000
Water Revenue Fund	General Fund	KSA 12-1, 117	40,000
Water Revenue Fund	Bond and Interest #1 Fund	KSA 12-825d	159,000
Water Revenue Fund	Water Utility Reserve Fund	KSA 12-825d	58,000
Sewer Revenue Fund	General Fund	KSA 12-825d	40,000
Sewer Revenue Fund	Sewage Replacement Fund	KSA 12-825d	50,000
Sewer Revenue Fund	Bond and Interest #1A Fund	KSA 12-825d	49,379
Sewer Revenue Fund	Equipment Reserve Fund	KSA 12-1, 117	36,000
Swimming Pool Sales Tax Fund	General Fund	Council Resolution	25,000
Sales Tax Improvements Fund	General Fund	Council Resolution	410,000
			<u>\$ 998,319</u>

**Note 6: Capital Projects**

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

<u>Project Name</u>	<u>Project Authorization</u>	<u>Expended To Date</u>
Airport Runway Rehab	\$ 567,198	\$ 537,447
Adminstrator Search	25,900	26,995
Community Signage	54,105	54,105
CCLIP - South 10th Street	1,700,000	75,476
11th Road South	350,000	15,366
8th Street/Elm Street Waterline Replacement	428,963	522,767
Engineer Keystone/12th/11th Ter	128,360	59,687
Nordhus Motors Storm Sewer	1,300,000	104,074
Lagoon Improvements	4,000,000	2,090,858
Highway 36 Manhole Installation	413,830	483,684
<b>Totals</b>	<u>\$ 8,968,356</u>	<u>\$ 3,970,459</u>

**CITY OF MARYSVILLE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2024

**Note 7: Other Long-Term Obligations from Operations**

**Compensated Absences**

The City maintains a policy of providing vacation and sick leave to its full-time employees, granted in varying amounts depending on length of service and date of hire. Vacation days are vesting and accumulate but accumulation is subject to various limits. Per the City's policy, at December 31, 2024, the City's liability for unused vacation was \$104,499.

**Other Post-Employment Benefits**

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

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

**Note 8: Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no decreases in insurance coverage from the prior year.

The City continues to carry commercial insurance for all other risks of loss, including general liability, crime, inland marine, errors and omissions, business auto, and property. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**Note 9: Defined Benefit Pension Plan**

**Plan Description**

The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kspers.gov](http://www.kspers.gov) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

**Contributions**

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the City were \$190,932 for the year ended December 31, 2024.

**CITY OF MARYSVILLE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2024

**Note 9: Defined Benefit Pension Plan (Continued)**

**Net Pension Liability**

At December 31, 2024, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,703,335. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

**Note 10: Tax Abatements**

There are currently two programs being utilized by the City of Marysville, Kansas that offer tax abatements for economic development purposes. All programs operate by granting an exemption for all or part of a property's assessed valuation. Economic development exemptions allow the City to provide property tax abatements on real estate, buildings, or other improvements to encourage business expansion and new employment opportunities. The program allows up to a 100% abatement of the qualifying property for up to a maximum 10 years.

The Neighborhood Revitalization Program provides property tax abatements to promote revitalization and development of the City of Marysville, Kansas in order to promote the revitalization of the community and protect the health, safety, and welfare of the residents. If the property is approved, the abatement is for 3 years with an abatement being 60% of the qualifying property. From the abatement, 5% is paid to Marshall County to cover administrative costs incurred by the County. The total amount of taxes abated by this program for 2024 was \$10,169.

**Note 11: Evaluation of Subsequent Events**

The City has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report, which is the date the financial statement was available to be issued.

**REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION**

**CITY OF MARYSVILLE, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**Regulatory Basis**

For the Year Ended December 31, 2024

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Funds</b>					
General Fund	\$ 3,292,215	\$ 59,168	\$ 3,351,383	\$ 3,149,141	\$ (202,242)
Special Purpose Funds					
Special Highway Fund	199,118	-	199,118	79,043	(120,075)
Industrial Fund	202,500	-	202,500	12,200	(190,300)
Library Fund	232,800	-	232,800	225,929	(6,871)
Library Employee Benefit Fund	80,000	-	80,000	77,337	(2,663)
Special Parks and Recreation Fund	58,875	-	58,875	-	(58,875)
Employee Benefit Fund	596,000	-	596,000	536,250	(59,750)
Transient Guest Tax Fund	262,408	-	262,408	168,605	(93,803)
Sales Tax Improvements Fund	1,747,030	-	1,747,030	799,762	(947,268)
Swimming Pool Sales Tax Fund	1,613,396	-	1,613,396	254,041	(1,359,355)
Bond and Interest Funds					
Bond and Interest Fund	120,000	-	120,000	112,161	(7,839)
Business Funds					
Water Revenue Fund	1,289,715	-	1,289,715	951,436	(338,279)
Sewage Revenue Fund	1,251,338	-	1,251,338	695,147	(556,191)
Bond and Interest Fund #1 Fund	291,341	-	291,341	173,044	(118,297)
<b>Totals</b>	<b>\$ 11,236,736</b>	<b>\$ 59,168</b>	<b>\$ 11,295,904</b>	<b>\$ 7,234,096</b>	<b>\$ (4,061,808)</b>

**CITY OF MARYSVILLE, KANSAS**  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
<b>Taxes and Shared Revenue</b>			
Ad Valorem	\$ 1,558,809	\$ 1,583,280	\$ (24,471)
Delinquent	23,954	-	23,954
Motor vehicle	143,336	135,577	7,759
Recreational vehicle tax	2,318	2,460	(142)
16/20M vehicle tax	3,202	3,311	(109)
Commercial vehicle tax	15,957	15,127	830
Sales tax	300	-	300
Vehicle excise tax	-	24	(24)
In lieu of taxes	-	495	(495)
Local alcohol tax	12,676	8,717	3,959
Special assessments	4,183	2,500	1,683
Interest on idle funds	12,098	2,200	9,898
Franchise fees	476,844	498,000	(21,156)
Business licenses	36,438	12,050	24,388
Non-business licenses and permits	-	10,395	(10,395)
Grants	129,475	5,000	124,475
Highway maintenance	14,040	14,000	40
Charges for services - Fire	57,331	50,000	7,331
Charges for services - Burial	12,800	10,000	2,800
Cemetery deeds	3,100	1,000	2,100
Fines	43,701	36,000	7,701
Contracts/Rent	6,187	2,500	3,687
Donations	1,260	400	860
Transfers in	515,000	515,000	-
Reimbursed expenses	352	5,000	(4,648)
Neighborhood Revitalization Rebate	(6,481)	(6,582)	101
Miscellaneous	75,712	25,000	50,712
<b>Total Receipts</b>	<u>\$ 3,142,592</u>	<u>\$ 2,931,454</u>	<u>\$ 211,138</u>

(Continued)

**CITY OF MARYSVILLE, KANSAS**  
**GENERAL FUND (CONTINUED)**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Expenditures</b>			
<b>Administration</b>			
Personnel services	\$ 335,024	\$ 349,361	\$ (14,337)
Contractual services	153,112	150,117	2,995
Commodities	28,941	30,250	(1,309)
Capital outlay	328	18,000	(17,672)
Non-operating expenses	1,998	3,300	(1,302)
Transfer to Municipal Equipment Reserve Fund	10,000	-	10,000
<b>Police</b>			
Personnel services	546,142	541,036	5,106
Contractual services	88,610	91,700	(3,090)
Commodities	89,268	75,000	14,268
Capital outlay	159,880	125,500	34,380
Transfer to Municipal Equipment Reserve Fund	11,000	-	11,000
<b>Municipal Court</b>			
Personnel services	46,992	45,969	1,023
Contractual services	15,399	30,638	(15,239)
Commodities	1,949	1,700	249
Capital outlay	-	2,000	(2,000)
<b>Fire Department</b>			
Personnel services	32,019	48,668	(16,649)
Contractual services	23,045	33,900	(10,855)
Commodities	4,738	15,700	(10,962)
Capital outlay	36,305	43,000	(6,695)
<b>Street</b>			
Personnel services	311,064	344,351	(33,287)
Contractual services	65,387	88,700	(23,313)
Commodities	81,200	89,200	(8,000)
Capital outlay	35,000	36,000	(1,000)
<b>Parks</b>			
Personnel services	92,591	136,076	(43,485)
Contractual services	17,232	24,775	(7,543)
Commodities	14,981	16,950	(1,969)
Capital outlay	-	70,000	(70,000)
Transfer to Municipal Equipment Reserve Fund	9,000	-	9,000
<b>Recreation</b>			
Contractual services	76,339	84,700	(8,361)
Commodities	353	2,010	(1,657)
Capital outlay	4,590	13,000	(8,410)
<b>Cemetery Department</b>			
Personnel services	137,880	140,680	(2,800)
Contractual services	17,708	26,050	(8,342)
Commodities	14,152	12,500	1,652
Capital outlay	35,000	41,000	(6,000)
Transfer to Municipal Equipment Reserve Fund	6,000	-	6,000

(continued)

**CITY OF MARYSVILLE, KANSAS**  
**GENERAL FUND (CONTINUED)**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
<b>Expenditures (Continued)</b>			
<b>Traffic Control</b>			
Contractual services	\$ 15,833	\$ 16,000	\$ (167)
Commodities	12,805	28,500	(15,695)
<b>Health and Safety</b>			
Public safety	50,858	45,000	5,858
Sanitation	-	2,000	(2,000)
Personnel services	-	100	(100)
Contractual services	196,958	184,500	12,458
Commodities	-	-	-
Capital outlay	-	1,300	(1,300)
<b>Street Lighting</b>			
Contractual services	80,663	84,000	(3,337)
Capital outlay	6,650	2,500	4,150
<b>Forestry</b>			
Contractual services	-	400	(400)
Commodities	-	1,750	(1,750)
Capital outlay	-	2,150	(2,150)
<b>Airport Maintenance</b>			
Personnel services	1,029	1,284	(255)
Contractual services	19,103	18,500	603
Commodities	1,385	300	1,085
Capital outlay	-	2,500	(2,500)
<b>Art Center</b>			
Personnel services	7,992	200	7,792
Contractual services	-	5,000	(5,000)
Capital outlay	-	12,000	(12,000)
<b>Other</b>			
Grants/Gifts	158,687	8,500	150,187
Tort liability	17,011	68,000	(50,989)
Noxious weeds	-	900	(900)
Transfer to Fire Equipment Reserve Fund	41,940	40,000	1,940
Transfer to Capital Improvement Fund	15,000	15,000	-
Transfer to Economic Development Fund	20,000	20,000	-
Adjustment for Qualifying Budget Credits	-	59,168	(59,168)
Total Expenditures	\$ 3,149,141	\$ 3,351,383	\$ (202,242)
<b>Receipts Over (Under) Expenditures</b>	\$ (6,549)		
<b>Unencumbered Cash - Beginning</b>	456,228		
<b>Unencumbered Cash - Ending</b>	\$ 449,679		

**CITY OF MARYSVILLE, KANSAS**  
**SPECIAL HIGHWAY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>Receipts</b>			
State of Kansas gas tax	\$ 92,787	\$ 88,450	\$ 4,337
Interest on idle funds	1,543	358	1,185
<b>Total Receipts</b>	<b>\$ 94,330</b>	<b>\$ 88,808</b>	<b>\$ 5,522</b>
 <b>EXPENDITURES</b>			
Contractual services	\$ -	\$ 5,524	\$ (5,524)
Commodities	79,043	193,594	(114,551)
<b>Total Expenditures</b>	<b>\$ 79,043</b>	<b>\$ 199,118</b>	<b>\$ (120,075)</b>
 <b>Receipts Over (Under) Expenditures</b>	 \$ 15,287		
 <b>Unencumbered Cash - Beginning</b>	 <u>131,040</u>		
 <b>Unencumbered Cash - Ending</b>	 <u><u>\$ 146,327</u></u>		

**CITY OF MARYSVILLE, KANSAS**  
**INDUSTRIAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Ad Valorem tax	\$ 8,381	\$ 8,520	\$ (139)
Delinquent tax	251	-	251
Motor vehicle tax	790	723	67
Recreational vehicle tax	13	13	-
16/20M vehicle tax	20	18	2
Commercial vehicle tax	86	81	5
Vehicle excise tax	-	9	(9)
In lieu of tax	-	15	(15)
Interest on idle funds	2,185	687	1,498
Neighborhood Revitalization	(35)	(35)	-
<b>Total Receipts</b>	<u>\$ 11,691</u>	<u>\$ 10,031</u>	<u>\$ 1,660</u>
<b>EXPENDITURES</b>			
Contractual services	\$ -	\$ 50,000	\$ (50,000)
Commodities	12,200	20,000	(7,800)
Capital outlay	-	125,000	(125,000)
Community promotion	-	7,500	(7,500)
<b>Total Expenditures</b>	<u>\$ 12,200</u>	<u>\$ 202,500</u>	<u>\$ (190,300)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ (509)		
<b>Unencumbered Cash - Beginning</b>	<u>192,432</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 191,923</u>		

**CITY OF MARYSVILLE, KANSAS**  
**LIBRARY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Ad Valorem tax	\$ 201,832	\$ 205,011	\$ (3,179)
Delinquent tax	3,164	-	3,164
Motor vehicle tax	18,053	16,623	1,430
Recreational vehicle tax	296	302	(6)
16/20M vehicle tax	443	406	37
Commercial vehicle tax	1,971	1,855	116
Vehicle excise tax	-	6	(6)
In lieu of tax	-	60	(60)
Neighborhood revitalization	(839)	(844)	5
Delinquent personal property tax	-	5,000	(5,000)
<b>Total Receipts</b>	<u>\$ 224,920</u>	<u>\$ 228,419</u>	<u>\$ (3,499)</u>
<b>EXPENDITURES</b>			
Tax distribution	\$ 225,929	\$ 227,800	\$ (1,871)
Miscellaneous	-	5,000	(5,000)
<b>Total Expenditures</b>	<u>\$ 225,929</u>	<u>\$ 232,800</u>	<u>\$ (6,871)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ (1,009)		
<b>Unencumbered Cash - Beginning</b>	<u>1,009</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ -</u>		

**CITY OF MARYSVILLE, KANSAS**  
**LIBRARY EMPLOYEE BENEFIT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Ad Valorem tax	\$ 71,973	\$ 73,087	\$ (1,114)
Delinquent tax	794	-	794
Motor vehicle tax	3,032	2,672	360
Recreational vehicle tax	51	48	3
16/20M vehicle tax	85	65	20
Commercial vehicle tax	321	298	23
Vehicle excise tax	-	1	(1)
In lieu of tax	-	135	(135)
Neighborhood revitalization	(299)	(302)	3
Delinquent personal property tax	-	1,000	(1,000)
Total Receipts	<u>\$ 75,957</u>	<u>\$ 77,004</u>	<u>\$ (1,047)</u>
<b>EXPENDITURES</b>			
Tax distribution	<u>\$ 77,337</u>	<u>\$ 80,000</u>	<u>\$ (2,663)</u>
<b>Receipts Over (Under) Expenditures</b>	<u>\$ (1,380)</u>		
<b>Unencumbered Cash - Beginning</b>	<u>1,380</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ -</u>		

**CITY OF MARYSVILLE, KANSAS**  
**SPECIAL PARKS AND RECREATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>Receipts</b>			
Liquor tax	\$ 12,676	\$ 8,717	\$ 3,959
Miscellaneous	1,771	-	1,771
Interest on Idle Funds	681	45	636
<b>Total Receipts</b>	<b>\$ 15,128</b>	<b>\$ 8,762</b>	<b>\$ 6,366</b>
 <b>EXPENDITURES</b>			
Contractual services	\$ -	\$ 15,600	\$ (15,600)
Commodities	-	1,000	(1,000)
Capital outlay	-	42,275	(42,275)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 58,875</b>	<b>\$ (58,875)</b>
 <b>Receipts Over (Under) Expenditures</b>	 <b>\$ 15,128</b>		
 <b>Unencumbered Cash - Beginning</b>	 <u>55,295</u>		
 <b>Unencumbered Cash - Ending</b>	 <u><u>\$ 70,423</u></u>		

**CITY OF MARYSVILLE, KANSAS**  
**EMPLOYEE BENEFIT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>Receipts</b>			
Ad Valorem tax	\$ 493,400	\$ 501,148	\$ (7,748)
Delinquent tax	7,244	-	7,244
Motor vehicle tax	39,500	37,030	2,470
Recreational vehicle tax	641	672	(31)
16/20M vehicle tax	911	904	7
Commercial vehicle tax	4,368	4,132	236
Interest on idle funds	3,052	1,250	1,802
Neighborhood revitalization	(2,051)	(2,064)	13
<b>Total Receipts</b>	<b>\$ 547,065</b>	<b>\$ 543,072</b>	<b>\$ 3,993</b>
<b>EXPENDITURES</b>			
Personnel services	\$ 512,961	\$ 596,000	\$ (83,039)
Contractual services	23,289	-	23,289
<b>Total Expenditures</b>	<b>\$ 536,250</b>	<b>\$ 596,000</b>	<b>\$ (59,750)</b>
<b>Receipts Over (Under) Expenditures</b>	\$ 10,815		
<b>Unencumbered Cash - Beginning</b>	87,059		
<b>Unencumbered Cash - Ending</b>	\$ 97,874		

**CITY OF MARYSVILLE, KANSAS**  
**TRANSIENT GUEST TAX FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Guest Tax	\$ 100,427	\$ 90,000	\$ 10,427
Interest on idle funds	1,898	-	1,898
Miscellaneous	12,500	250	12,250
<b>Total Receipts</b>	<u>\$ 114,825</u>	<u>\$ 90,250</u>	<u>\$ 24,575</u>
 <b>EXPENDITURES</b>			
Personnel services	\$ -	\$ -	\$ -
Contractual services	57,206	90,000	(32,794)
Commodities	2,832	6,000	(3,168)
Non-operating expense	108,567	5,005	103,562
Community promotion	-	161,403	(161,403)
<b>Total Expenditures</b>	<u>\$ 168,605</u>	<u>\$ 262,408</u>	<u>\$ (93,803)</u>
 <b>Receipts Over (Under) Expenditures</b>	 \$ (53,780)		
 <b>Unencumbered Cash - Beginning</b>	 <u>189,597</u>		
 <b>Unencumbered Cash - Ending</b>	 <u>\$ 135,817</u>		

**CITY OF MARYSVILLE, KANSAS**  
**SALES TAX IMPROVEMENT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<b>Variance Over (Under)</b>
<b>Receipts</b>			
Sales tax improvement	\$ 1,266,513	\$ 1,030,000	\$ 236,513
Other revenue	13,884	100	13,784
Interest on Idle Funds	10,290	6,000	4,290
<b>Total Receipts</b>	<u>\$ 1,290,687</u>	<u>\$ 1,036,100</u>	<u>\$ 254,587</u>
<b>EXPENDITURES</b>			
Personnel services	\$ 1,191	\$ -	\$ 1,191
Contractual services	147,104	-	147,104
Commodities	522	-	522
Capital outlay	240,945	1,346,030	(1,105,085)
Non-Operating expenses	-	401,000	(401,000)
Transfer out	410,000	-	410,000
<b>Total Expenditures</b>	<u>\$ 799,762</u>	<u>\$ 1,747,030</u>	<u>\$ (947,268)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 490,925		
<b>Unencumbered Cash - Beginning</b>	<u>800,802</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 1,291,727</u>		

**CITY OF MARYSVILLE, KANSAS**  
**SWIMMING POOL SALES TAX FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>Receipts</b>			
Sales tax	\$ 762,519	\$ 630,000	\$ 132,519
Pool admissions	25,046	28,989	(3,943)
Pool concessions	15,199	15,022	177
Pool passes	22,965	29,565	(6,600)
Swim lessons	-	5,000	(5,000)
Miscellaneous	250	-	250
Interest on Idle Funds	17,987	8,000	9,987
<b>Total Receipts</b>	<b>\$ 843,966</b>	<b>\$ 716,576</b>	<b>\$ 127,390</b>
<b>EXPENDITURES</b>			
Personnel services	\$ 119,910	\$ 168,597	\$ (48,687)
Contractual services	53,926	144,498	(90,572)
Commodities	55,205	66,216	(11,011)
Capital outlay	-	1,234,085	(1,234,085)
Transfer out	25,000	-	25,000
<b>Total Expenditures</b>	<b>\$ 254,041</b>	<b>\$ 1,613,396</b>	<b>\$ (1,359,355)</b>
<b>Receipts Over (Under) Expenditures</b>	\$ 589,925		
<b>Unencumbered Cash - Beginning</b>	1,358,660		
<b>Unencumbered Cash - Ending</b>	<b>\$ 1,948,585</b>		

**CITY OF MARYSVILLE, KANSAS**  
**AIRPORT REVOLVING FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

**Receipts**

Grants and contracts	\$ 111,173
Miscellaneous	13,097
Interest on idle funds	537
<b>Total Receipts</b>	<u>\$ 124,807</u>

**EXPENDITURES**

Contractual services	<u>\$ 123,527</u>
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**Receipts Over (Under) Expenditures** \$ 1,280

**Unencumbered Cash - Beginning** 32,522

**Unencumbered Cash - Ending** \$ 33,802

**CITY OF MARYSVILLE, KANSAS**  
**FIRE EQUIPMENT RESERVE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

<b>Receipts</b>	
Interest in Idle Funds	\$ 3,884
Transfers in	41,940
<b>Total Receipts</b>	<u>\$ 45,824</u>
 <b>EXPENDITURES</b>	
Commodities	<u>\$ 21,991</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 23,833
<b>Unencumbered Cash - Beginning</b>	<u>331,046</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ 354,879</u></u>

**CITY OF MARYSVILLE, KANSAS**  
**LIBRARY REVOLVING FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

<b>Receipts</b>	
Reimbursements	<u>\$ 255,000</u>
<b>EXPENDITURES</b>	
Personnel services	\$ 256,725
Contractual	270
<b>Total Expenditures</b>	<u>\$ 256,995</u>
<b>Receipts Over (Under) Expenditures</b>	\$ (1,995)
<b>Unencumbered Cash - Beginning</b>	<u>4,597</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ 2,602</u></u>

**CITY OF MARYSVILLE, KANSAS**  
**SPECIAL LAW ENFORCEMENT TRUST FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

<b>Receipts</b>	
Interest on Idle Funds	\$ 122
Miscellaneous	10,997
<b>Total Receipts</b>	<u>\$ 11,119</u>
 <b>EXPENDITURES</b>	
Contractual	\$ 330
Commodities	883
Capital Outlay	5,628
<b>Total Expenditures</b>	<u>\$ 6,841</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 4,278
<b>Unencumbered Cash - Beginning</b>	<u>10,417</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ 14,695</u></u>

**CITY OF MARYSVILLE, KANSAS**  
**KOESTER BLOCK MAINTENANCE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

<b>Receipts</b>	
Interest on Idle Funds	\$ 141
Contracts	30,585
Miscellaneous	11,709
<b>Total Receipts</b>	<b>\$ 42,435</b>
 <b>EXPENDITURES</b>	
Personnel services	\$ 9,122
Contractual services	33,583
Non-operating expenses	8,997
<b>Total Expenditures</b>	<b>\$ 51,702</b>
<b>Receipts Over (Under) Expenditures</b>	<b>\$ (9,267)</b>
<b>Unencumbered Cash - Beginning</b>	<b>16,963</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 7,696</b>

**CITY OF MARYSVILLE, KANSAS**  
**MUNICIPAL EQUIPMENT RESERVE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

<b>Receipts</b>	
Interest in Idle Funds	\$ 4,769
Miscellaneous	112,615
Transfers in	90,000
<b>Total Receipts</b>	<u>\$ 207,384</u>
 <b>EXPENDITURES</b>	
Capital outlay	<u>\$ 175,546</u>
 <b>Receipts Over (Under) Expenditures</b>	 \$ 31,838
 <b>Unencumbered Cash - Beginning</b>	 <u>366,185</u>
 <b>Unencumbered Cash - Ending</b>	 <u><u>\$ 398,023</u></u>

**CITY OF MARYSVILLE, KANSAS**  
**ECONOMIC DEVELOPMENT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

<b>Receipts</b>	
Interest in Idle Funds	\$ 596
Transfers in	20,000
<b>Total Receipts</b>	<u>\$ 20,596</u>
 <b>EXPENDITURES</b>	
Contractual services	<u>\$ 5,000</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 15,596
<b>Unencumbered Cash - Beginning</b>	<u>38,669</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ 54,265</u></u>

**CITY OF MARYSVILLE, KANSAS**  
**BOND AND INTEREST FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Ad Valorem tax	\$ 111,633	\$ 113,377	\$ (1,744)
Delinquent tax	1,017	-	1,017
Motor vehicle tax	6,737	6,144	593
Recreational vehicle tax	111	111	-
16/20M vehicle tax	170	150	20
Commercial vehicle tax	730	685	45
Neighborhood revitalization	(464)	(467)	3
Interest on Idle Funds	516	-	516
<b>Total Receipts</b>	<u>\$ 120,450</u>	<u>\$ 120,000</u>	<u>\$ 450</u>
 <b>EXPENDITURES</b>			
Principal	\$ 96,776	\$ 100,000	\$ (3,224)
Interest	15,385	20,000	(4,615)
<b>Total Expenditures</b>	<u>\$ 112,161</u>	<u>\$ 120,000</u>	<u>\$ (7,839)</u>
 <b>Receipts Over (Under) Expenditures</b>	\$ 8,289		
 <b>Unencumbered Cash - Beginning</b>	<u>744</u>		
 <b>Unencumbered Cash - Ending</b>	<u>\$ 9,033</u>		

**CITY OF MARYSVILLE, KANSAS**  
**CAPITAL IMPROVEMENTS FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

<b>Receipts</b>	
Interest in Idle Funds	\$ 537
Transfers in	15,000
<b>Total Receipts</b>	<u>\$ 15,537</u>
<b>EXPENDITURES</b>	
Capital outlay	<u>\$ -</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 15,537
<b>Unencumbered Cash - Beginning</b>	<u>40,775</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ 56,312</u></u>

**CITY OF MARYSVILLE, KANSAS**  
**WATER REVENUE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>Receipts</b>			
Charges for services	\$ 28,227	\$ 33,500	\$ (5,273)
Water sales	871,458	840,000	31,458
Penalties	7,914	6,800	1,114
Sales tax	14,494	12,000	2,494
Miscellaneous	3,491	5,000	(1,509)
Interest on idle funds	4,200	4,000	200
<b>Total Receipts</b>	<b>\$ 929,784</b>	<b>\$ 901,300</b>	<b>\$ 28,484</b>
<b>EXPENDITURES</b>			
<b>Production</b>			
Contractual services	\$ 52,898	\$ 144,175	\$ (91,277)
Commodities	10,750	-	10,750
Transfers out	18,000	-	18,000
<b>Total Production</b>	<b>\$ 81,648</b>	<b>\$ 144,175</b>	<b>\$ (62,527)</b>
<b>Transmission and Distribution</b>			
Personnel services	\$ 244,919	\$ 748,913	\$ (503,994)
Contractual services	46,666	-	46,666
Commodities	102,528	-	102,528
Capital outlay	97,256	-	97,256
<b>Total Transmission and Distribution</b>	<b>\$ 491,369</b>	<b>\$ 748,913</b>	<b>\$ (257,544)</b>
<b>Commercial and General</b>			
Personnel services	\$ 41,212	\$ 113,627	\$ (72,415)
Contractual services	44,127	-	44,127
Commodities	16,278	-	16,278
Capital outlay	164	-	164
<b>Total Commercial and General</b>	<b>\$ 101,781</b>	<b>\$ 113,627</b>	<b>\$ (11,846)</b>
<b>Other/Non-Operating</b>			
Sales tax	\$ 13,178	\$ 283,000	\$ (269,822)
Water protection fee	3,334	-	3,334
Clean drinking water fee	3,126	-	3,126
Transfer to General Fund	40,000	-	40,000
Transfer to Water Utility Reserve Fund	58,000	-	58,000
Transfer to Bond and Interest #1 A Fund	159,000	-	159,000
<b>Total Other/Non-Operating</b>	<b>\$ 276,638</b>	<b>\$ 283,000</b>	<b>\$ (6,362)</b>
<b>Total Expenditures</b>	<b>\$ 951,436</b>	<b>\$ 1,289,715</b>	<b>\$ (338,279)</b>
<b>Receipts Over (Under) Expenditures</b>	<b>\$ (21,652)</b>		
<b>Unencumbered Cash - Beginning</b>	<b>450,554</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 428,902</b>		

**CITY OF MARYSVILLE, KANSAS**  
**SEWER REVENUE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Charges for services	\$ 767,751	\$ 753,000	\$ 14,751
Special assessments	3,595	-	3,595
Non-business licenses	-	2,500	(2,500)
Penalties	11,870	9,608	2,262
Reimbursements	-	100	(100)
Miscellaneous	-	1,000	(1,000)
Interest on idle funds	4,735	3,000	1,735
<b>Total Receipts</b>	<u>\$ 787,951</u>	<u>\$ 769,208</u>	<u>\$ 18,743</u>
<b>EXPENDITURES</b>			
Commercial and General			
Personnel services	\$ 24,384	\$ 71,925	\$ (47,541)
Contractual services	29,921	-	29,921
Commodities	16,276	-	16,276
Capital outlay	164	-	164
<b>Total Commercial and General</b>	<u>\$ 70,745</u>	<u>\$ 71,925</u>	<u>\$ (1,180)</u>
<b>Collections</b>			
Personnel services	\$ 198,683	\$ 657,043	\$ (458,360)
Contractual services	39,752	-	39,752
Commodities	26,863	-	26,863
Capital outlay	134,654	-	134,654
Transfers out	21,000	-	21,000
<b>Total Collections</b>	<u>\$ 420,952</u>	<u>\$ 657,043</u>	<u>\$ (236,091)</u>
<b>Processing</b>			
Contractual services	\$ 36,233	\$ 377,991	\$ (341,758)
Commodities	6,896	-	6,896
Transfers out	15,000	-	15,000
<b>Total Processing</b>	<u>\$ 58,129</u>	<u>\$ 377,991</u>	<u>\$ (319,862)</u>
<b>Non-Operating</b>			
Transfer to General Fund	\$ 40,000	\$ 144,379	\$ (104,379)
Transfer to Sewage Replacement Fund	50,000	-	50,000
Transfer to Bond and Interest #1 A Fund	49,379	-	49,379
Tort liability	5,942	-	5,942
<b>Total Non-Operating</b>	<u>\$ 145,321</u>	<u>\$ 144,379</u>	<u>\$ 942</u>
<b>Total Expenditures</b>	<u>\$ 695,147</u>	<u>\$ 1,251,338</u>	<u>\$ (556,191)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 92,804		
<b>Unencumbered Cash - Beginning</b>	<u>417,320</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 510,124</u>		

**CITY OF MARYSVILLE, KANSAS**  
**BOND AND INTEREST #1 FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Transfers in	\$ 159,000	\$ 159,000	\$ -
Interest on Idle Funds	1,327	550	777
<b>Total Receipts</b>	<u>\$ 160,327</u>	<u>\$ 159,550</u>	<u>\$ 777</u>
 <b>EXPENDITURES</b>			
Principal	\$ 140,992	\$ 291,341	\$ (150,349)
Commissions/Service fees	2,437	-	2,437
Interest paid	29,615	-	29,615
<b>Total Expenditures</b>	<u>\$ 173,044</u>	<u>\$ 291,341</u>	<u>\$ (118,297)</u>
 <b>Receipts Over (Under) Expenditures</b>	 \$ (12,717)		
 <b>Unencumbered Cash - Beginning</b>	 <u>131,745</u>		
 <b>Unencumbered Cash - Ending</b>	 <u>\$ 119,028</u>		

**CITY OF MARYSVILLE, KANSAS**  
**BOND AND INTEREST #1A FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

<b>Receipts</b>	
Transfers in	\$ 49,379
Interest on Idle Funds	496
<b>Total Receipts</b>	<u>\$ 49,875</u>
 <b>EXPENDITURES</b>	
Principal	\$ 47,712
Commissions/Service fees	151
Interest paid	1,517
<b>Total Expenditures</b>	<u>\$ 49,380</u>
 <b>Receipts Over (Under) Expenditures</b>	 \$ 495
 <b>Unencumbered Cash - Beginning</b>	 <u>50,282</u>
 <b>Unencumbered Cash - Ending</b>	 <u><u>\$ 50,777</u></u>

**CITY OF MARYSVILLE, KANSAS**  
**SEWAGE REPLACEMENT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

<b>Receipts</b>	
Special assessments	\$ 2,574
Interest on Idle Funds	7,952
Grants	955,736
Debt Proceeds	1,269,173
Transfers in	50,000
<b>Total Receipts</b>	<u>\$ 2,285,435</u>
 <b>EXPENDITURES</b>	
Contractual services	\$ 10,008
Capital outlay	2,489,752
<b>Total Expenditures</b>	<u>\$ 2,499,760</u>
<b>Receipts Over (Under) Expenditures</b>	\$ (214,325)
<b>Unencumbered Cash - Beginning</b>	<u>793,689</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ 579,364</u></u>

**CITY OF MARYSVILLE, KANSAS**  
**WATER UTILITY RESERVE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

<b>Receipts</b>	
Transfers in	\$ 58,000
Special assessments	1,001
Interest on Idle Funds	6,370
<b>Total Receipts</b>	<u>\$ 65,371</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 65,371
<b>Unencumbered Cash - Beginning</b>	<u>537,840</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ 603,211</u></u>

**CITY OF MARYSVILLE, KANSAS**  
**CEMETERY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

<b>Receipts</b>	
Miscellaneous	\$ -
<b>EXPENDITURES</b>	
Miscellaneous	\$ -
<b>Receipts Over (Under) Expenditures</b>	\$ -
<b>Unencumbered Cash - Beginning</b>	<u>37,482</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ 37,482</u></u>

CITY OF MARYSVILLE, KANSAS  
AGENCY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
Regulatory Basis  
For the Year Ended December 31, 2024

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Municipal Court	\$ 4,265	\$ 55,363	\$ 49,062	\$ 10,566

**CITY OF MARYSVILLE, KANSAS**  
**MARYSVILLE PUBLIC LIBRARY**  
**SUMMARY STATEMENT OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
For the Year Ended December 31, 2024

	<b>General Fund</b>	<b>Improvement Fund</b>	<b>Gift Fund</b>	<b>Current Year Total</b>
<b>Receipts</b>				
Appropriations	\$ 303,266	\$ -	\$ -	\$ 303,266
Charges for services	3,875	-	-	3,875
Dividend income	1,187	-	1,281	2,468
Interest on Idle Funds	2,842	-	313	3,155
Reimbursements and grants	6,173	-	28,461	34,634
Donations	370	-	13,903	14,273
<b>Total Receipts</b>	<b>\$ 317,713</b>	<b>\$ -</b>	<b>\$ 43,958</b>	<b>\$ 361,671</b>
<b>Expenditures</b>				
Personnel	\$ 255,785	\$ -	\$ -	\$ 255,785
Contractual	45,489	-	59,534	105,023
Commodities	26,974	4,244	18,300	49,518
<b>Total Expenditures</b>	<b>\$ 328,248</b>	<b>\$ 4,244</b>	<b>\$ 77,834</b>	<b>\$ 410,326</b>
<b>Excess (Deficit) Revenues Over Expenditures</b>	<b>\$ (10,535)</b>	<b>\$ (4,244)</b>	<b>\$ (33,876)</b>	<b>\$ (48,655)</b>
<b>Unencumbered Cash - Beginning</b>	<b>76,908</b>	<b>151,497</b>	<b>67,803</b>	<b>296,208</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 66,373</b>	<b>\$ 147,253</b>	<b>\$ 33,927</b>	<b>\$ 247,553</b>



February 10, 2026

Mayor and Council Members  
City of Marysville, Kansas

**Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statement  
Performed in Accordance With Government Auditing Standards**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the City of Marysville, Kansas (the City) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 10, 2026.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

February 10, 2026  
City of Marysville, Kansas  
(Continued)

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Vayney & Associates, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas



February 10, 2026

Mayor and Council Members  
City of Marysville, Kansas

## **Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance in Accordance With the Uniform Guidance**

### **Unmodified Opinions**

We have audited the City of Marysville, Kansas (the City), compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2024. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

### **Basis for Unmodified Opinions**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

**Auditor's Responsibility for the Audit of Compliance (Continued)**

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

This purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. According, this report is not suitable for any other purpose.

*Varney & Associates, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas

**CITY OF MARYSVILLE, KANSAS**  
 Salina, Kansas  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
 December 31, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Award Expenditures	Passed to Subrecipients
<b>Environmental Protection Agency</b>				
Passed through Kansas Department of Health & Environment				
Clean Water State Revolving Fund	66.458	C20-3041-01	\$ 1,386,434	\$ -
<b>US Department of Commerce</b>				
Passed through Kansas Department of Commerce				
Community Development Block Grant	14.228	22-PF-025	\$ 600,000	\$ -
<b>US Department of Transportation</b>				
Airport Improvement Program	20.106	N/A	\$ 123,528	\$ -
<b>US Department of Justice</b>				
Passed through Kansas Department of Administration				
Edward Byrne Memorial Justice Assistance Grant	16.738	N/A	\$ 43,008	\$ -
Rural Violent Crime Initiative	16.039	N/A	18,618	-
Public Safety Partnership and Community Policing	16.710	N/A	86,193	-
<b>Total Department of Justice</b>			<b>\$ 147,819</b>	<b>\$ -</b>
<b>Total Federal Expenditures</b>			<b>\$ 2,257,781</b>	<b>\$ -</b>

**Note 1: Basis of Presentation**

The schedule of expenditures of federal award includes the federal grant activity of the City and is presented on the regulatory basis of accounting - cash basis.

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

**Note 2: Non-Cash Assistance, Insurance, and Loans**

The City did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended December 31, 2024.

**Note 3: Non-Cash Assistance, Insurance, and Loans**

The City has not elected to use the 10% de minimis indirect cost rate provisioned by the Uniform Guidance, Section 414 for reporting costs charged to federal award programs.

**Note 4: Subrecipients**

There were no federal awards passed through to subrecipients.

**CITY OF MARYSVILLE, KANSAS**  
 Salina, Kansas  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
 December 31, 2024

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued:

Material weaknesses identified?  Yes  None  
 Reportable conditions identified not considered  
 to be material weaknesses  Yes  None reported

Noncompliance material to financial statements noted?  Yes  None

**Federal Awards**

Internal controls over major programs:

Material weaknesses identified?  Yes  No  
 Reportable conditions identified not considered  
 to be material weaknesses?  Yes  None reported

Type of auditor's report issued on compliance for  
 major programs:

Any audit findings disclosed that are required to be  
 reported in accordance with Title 2 U.S. Code of Federal  
 Regulations (CFR) Part 200.516(a)?  Yes  No

Identification of major programs:

<b>Name of Federal Program</b>	<b>CFDA Number</b>
Clean Water State Revolving Fund	66.458

Dollar threshold used to distinguish between Type A  
 and Type B programs:

Auditee qualified as a low-risk auditee?  Yes  No

**Section II - Financial Statement Findings**

No matters were reported

**Section III - Federal Award Findings and Questioned Costs**

There were no current year findings or questioned costs.

**WESTBROOK LAW OFFICE, LLC**

916 Broadway – P.O. Box 386

Marysville, KS 66508

Ph: (785) 562-5388

FAX: (785) 562-2124

**LEGAL REPRESENTATION AGREEMENT**

THIS AGREEMENT, is entered into on January \_\_\_\_, 2026, between The City of Marysville Kansas, ("Client"), and Westbrook Law Office, LLC, of 916 Broadway, Marysville, Kansas 66508 ("Attorneys").

**I. SCOPE OF ENGAGEMENT**

A. Matter Involved. The Client has employed and retained the Attorneys to undertake the legal representation of the Client.

B. Attorneys Functions. By the terms of this Agreement, the Attorneys will perform the following legal services:

1. Prosecute all Municipal complaints and code violations
2. Other duties as directed.

C. Term of Engagement. This agreement shall begin on January 1, 2026 and shall continue until terminated, modified or altered by the parties hereto. The parties agree that any termination of this agreement shall be in writing and shall provide at least 60 days' notice to the other party.

**II. LEGAL FEES AND EXPENSES**

A. Method of Determining Fees. The Client and the Attorneys agree that the following method is to be used for determining the proper amount of legal fees:

1. Client will pay Attorney(s) \$200.00 per hour for legal services and \$125.00 per hour for the service of the Attorneys' paralegal. Client will also pay all costs and expenses relating to the representation of Client, including; postage, photocopying charges, copies of reproduction of records, travel expenses, deposition costs, expert witness fees, and related matters.
2. Client will be billed monthly for any services, costs and expenses relating to the case. Client agrees to promptly pay the amount due.

B. Complete Integration, Binding Upon All Parties. This Agreement contains the entire agreement between the Client and the Attorneys regarding this Matter and the fees, charges and expenses to be paid relative thereto. This Agreement shall not be modified except by written agreement signed by the Client and Attorneys. This Agreement shall be binding upon the Client and the Attorneys and their respective heirs, executors, legal representatives, and successors.

DATED: January \_\_\_, 2026.

We have read this contract, have received a copy of it, and agree to the terms and conditions. There are no other agreements, oral or otherwise, between Client and Attorneys.

\_\_\_\_\_  
Aaron P. Westbrook, for and on behalf  
of Westbrook Law Office, LLC

\_\_\_\_\_  
Todd Frye, Mayor

ATTEST:

\_\_\_\_\_  
Samantha Ralph, City Clerk



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**Our Mission**

**The Marshall County Arts Cooperative will strive to unite the county as an arts community by promoting, inspiring and supporting the arts and artists through our schools, community members and other arts organizations to enrich the lives of all.**

February 18, 2026

Mayor Frye, City Council Members and Mr. Haverkamp,

On behalf of the Marshall County Arts Cooperative, we request permission for up to two food trucks to be parked outside the Lee Dam Center for Fine Art, 201 South 9th Street, on Friday, February 27, from 11 a.m. to 7 p.m.

We request approval for one food truck to park on South 9th Street on the east side of the street, across from the art center, just south of the stop sign. We also request approval for a second food truck to park on Elm Street just off South 9th Street, in the on street parking spaces in front of the AT&T building.

This request is in conjunction with the art center being open Friday afternoon for the public to view ceramic artist Eric Stearns' pottery. The food trucks would provide a convenient option for visitors and help support the event.

Thank you for your consideration.

Wayne Kruse  
President, Marshall County Arts Cooperative

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P.O. Box 509  
Marysville, KS 66508  
marshallcountyarts.org

**Request for Proposals**

**2026 Street Projects**



**City of Marysville  
209 N 8<sup>th</sup> Street  
Marysville, KS 66508**

**Date Issued: February 24, 2026**

**Date Due: March 27, 2026 at 2:00 pm**

## **Project Overview**

The City of Marysville has the 2026 Street project for bid to be finished this year, by **no later than October 16, 2026**. The project includes the removal of the existing street surfaces, verifying the base for the roads is 9" of subgrade stabilization (AB-3) compacted to 95%, and the pouring of 7" of concrete with a breaking strength of 4,000 psi. This includes new curbs, some ADA's, and approaches for driveways and alleys. The winning contractors will be responsible for notifying the property owners one week (7 days) in advance of starting work on this project by written notification left at the property. A reasonable timeline for each project will be set up in advance and approved by the City Administrator.

## **Winning Bidders**

The winning bidder is responsible for completing this project no later than October 16th. The winning capable contractor will be selected based on the lowest bid.

## **Certificate of Liability**

Contractors are required to submit a certificate of liability insurance with their bids.

## **Project Scope**

- Jenkins Street from the west side of 9<sup>th</sup> Street to the west side of 11<sup>th</sup> Street. Stopping points have been marked in white paint. New curbs on this project.
  - 5 new ADA's marked on map. ADA mats to be supplied by the City.
  - 2 new catch basins and some pipe to tie into existing pipe.
- 4<sup>th</sup> Street from the south side of Elm Street to the south side of Broadway Street. Stopping points are marked with white paint. Some curbs to be saved. Marked on map.
  - 2 new ADA's marked on map. ADA mats to be supplied by the City.
  - Northeast curb down to alley to remain.

## **Add on Project**

- Lower 340' of Dawson Drive. Put this one on the bid document as an option that could be removed from bid.
  - Add new standard curb to this project.
  - 3 new catch basins added.
  - Approximately 225' of 12" storm drainpipe to tie new catch basins to the existing system.

## **Road specifications**

- Verify 9" AB-3 for base compacted to 95%. If not 9", bring to 9" without raising the road surface.
- Pour 7" of reinforced concrete with a breaking strength of 4,000 psi.
  - ½" rebar with a 2' by 2' grid pattern.
  - Road to be poured in two half's down center line.
  - Center line to be pinned with smooth pins every 2' to allow expansion.

- Pin each road section to intersections with smooth pins also.

Traffic Control: Contractor must supply barricades and road closed signs. Access arrangements must be made with residents on Dawson Drive during project.

Disposal: Contractor is responsible for the demolition and disposal of the existing road surface. The brick from the Fourth Street project to be saved and put at the City brush dump.

### **Cancelation of request for proposals**

The City of Marysville reserves the right in its discretion to cancel this RFP in whole or in part.

### **Bid Submission**

Bids will be accepted until **Friday, March 27, at 2:00 pm**. Bids can be submitted by mail or e-mail or dropped off at Marysville City Hall with the following information:

Mail: City of Marysville

Attn: Joshua Haverkamp, 2026 Street Projects

209 N 8<sup>th</sup> Street

Marysville, KS 66508

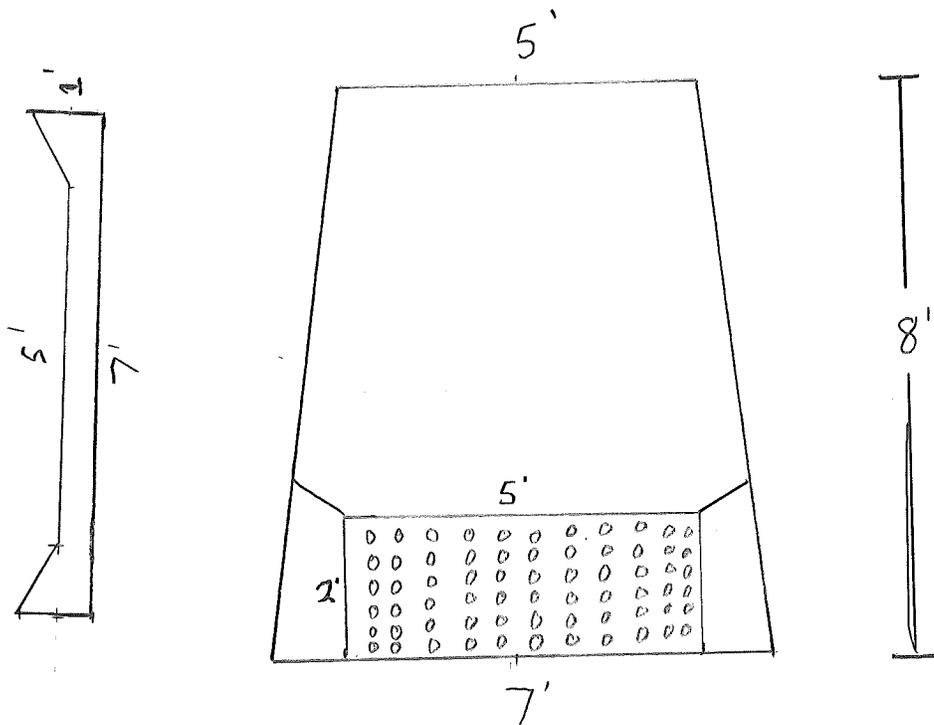
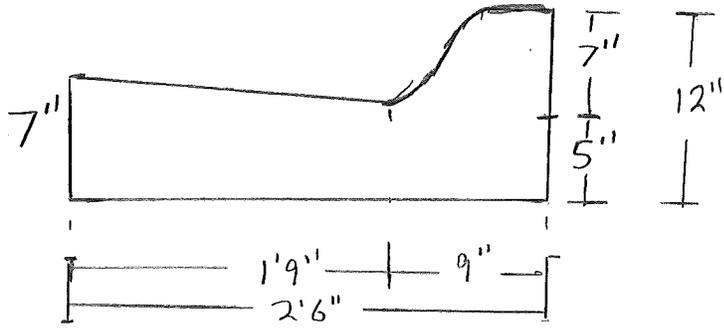
Email: [cityadm@bluevalley.net](mailto:cityadm@bluevalley.net)

Please notate in the subject line "2026 Street Projects: City Hall"

For information on this project please contact City Hall.

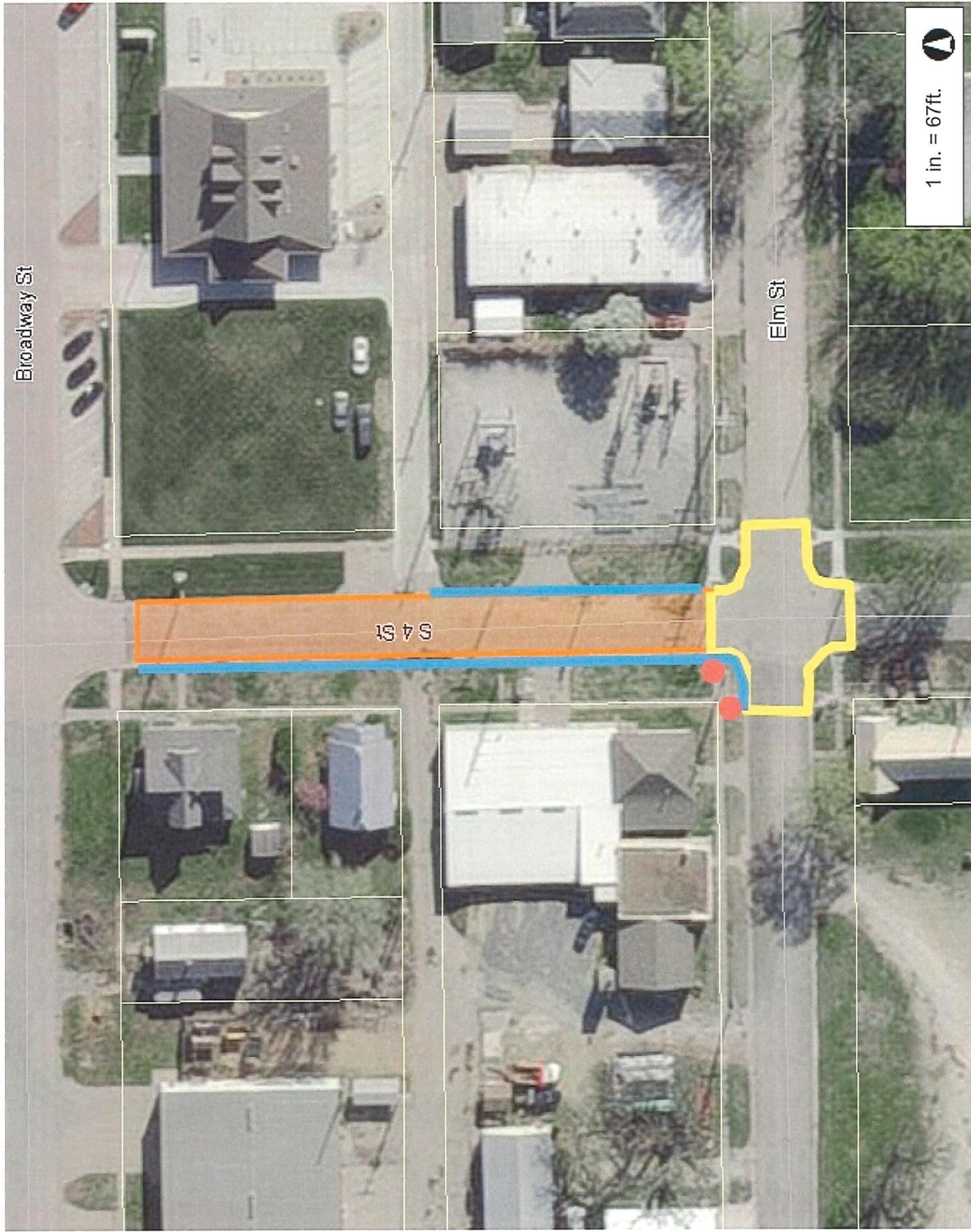
All questions can be directed to Joshua Haverkamp, City Administrator at 785-562-5331 or [cityadm@bluevalley.net](mailto:cityadm@bluevalley.net) . Questions or clarifications will be posted on the City's website.

# CURB + GUTTER DETAIL



# ADA RAMP DETAIL

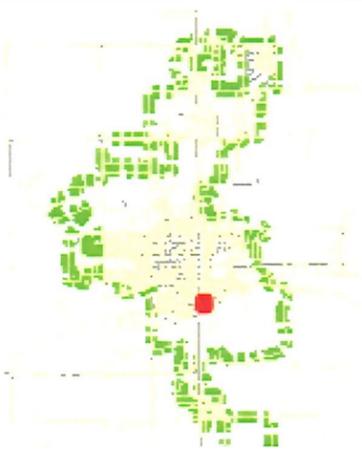
# 4th Street project



1 in. = 67ft. 



This Cadastral Map is for informational purposes only. It does not purport to represent a property boundary survey of the parcels shown and shall not be used for conveyances or the establishment of property boundaries.  
THIS MAP IS NOT TO BE USED FOR NAVIGATION

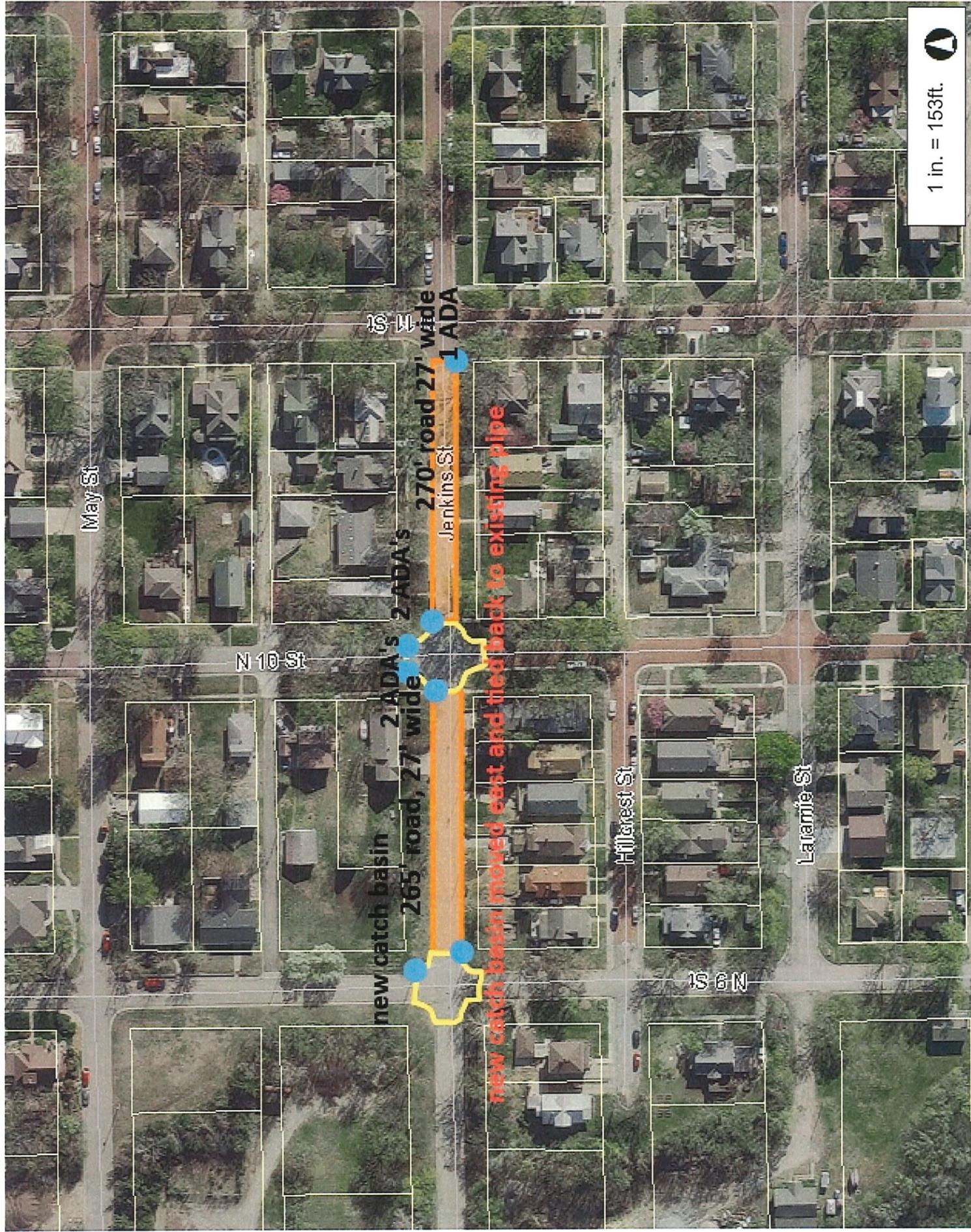


**Legend**  
Parcel  
Roads

**Notes**

- yellow- intersection
- orange- Street
- blue- curb to be replaced
- red- ADA's

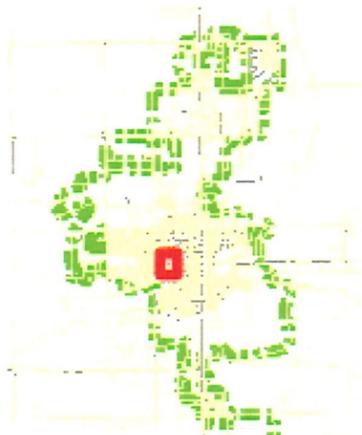
# Jenkins from 9th-11th



1 in. = 153ft.

**Legend**

- Parcel
- Roads



**Notes**

All new curb on this project.  
5- ADA's added.

This Cadastral Map is for informational purposes only. It does not purport to represent a property boundary survey of the parcels shown and shall not be used for conveyances or the establishment of property boundaries.

THIS MAP IS NOT TO BE USED FOR NAVIGATION



# Dawson Drive



1 in. = 154ft.



This Cadastral Map is for informational purposes only. It does not purport to represent a property boundary survey of the parcels shown and shall not be used for conveyances or the establishment of property boundaries.  
**THIS MAP IS NOT TO BE USED FOR NAVIGATION**



**Legend**  
 Parcel  
 Roads

**Notes**  
 approximately 340' of road 24' wide,  
 approximately 680' of standard curb  
 added.  
 3- storm water catch basins.  
 225' of 12" storm drain.

# Code Enforcer

---

## City of Marysville Administration Department

### Position Summary

Under the supervision of the Building Maintenance/Zoning Inspector, the Code Enforcer is a non-exempt position under FLSA. The employee in this position will perform technical, skilled, semi-skilled and unskilled tasks. Duties include dealing with the general public. The position is also responsible for enforcing city codes by inspecting properties. This position should possess excellent communication, organizational, and public relation skills.

### Essential Functions

- Enforcement through inspections of resident properties;
- Issues nuisance, weeds, and inoperable vehicle code violation notices;
- Responsible for keeping and maintaining all records and reports for nuisances;
- Communicates with residents to establish timelines for remediation of code/nuisance violations;
- Speaking at council meetings as needed to follow up on nuisances;
- Follows department policies and procedures;
- Follows safety procedures and practices.

### Marginal Functions

- Assists Building Maintenance/Zoning Inspector with projects, utility inspections, permits, etc.;
- Assists other city departments as needed;
- Helps remediate nuisances;
- Performs other duties as deemed necessary.

### Supervisory Responsibilities

None

### Required Education and Experience

High school diploma or general education degree (GED).  
Intermediate computer skills.

### Preferred Education and Experience

Customer service experience.

Preferred Code Enforcement Certification issued by International Code Council.

### Specific Skills

**Language Skills** - Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from groups of managers, clients, customers, and the general public. Ability to communicate well with property owners, contractors, subcontractors, and others to secure compliance with appropriate codes, laws, ordinances, rules, and regulations.

**Mathematical Skills** - Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations.

Reasoning Skills - Ability to solve practical problems. Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.

Technical Skills – Thorough knowledge of city’s codes and related policies, rules, regulations, processes, and procedures; and comprehensive knowledge of the health and safety hazards in improper methods and procedures.

**Physical Demands**

While performing the duties of this job, the employee is frequently required to stand; walk; sit; use hands to finger, handle, or feel; reach with hands and arms and talk or hear. The employee is occasionally required to climb or balance and stoop, kneel, crouch, or crawl. The employee must occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception and ability to adjust focus.

**Work Environment**

While performing the duties of this job, the employee is frequently exposed to outside weather conditions. The employee is occasionally exposed to moving mechanical parts; high, precarious places; fumes or airborne particles; risk of electrical shock and vibration. The noise level in the work environment is usually loud.

**Signature/Approval**

\_\_\_\_\_

*Employee*

\_\_\_\_\_

*Date*

\_\_\_\_\_

*Supervisor*

\_\_\_\_\_

*Date*

\_\_\_\_\_

*City Administrator*

\_\_\_\_\_

*Date*

*The above statements are intended to describe the general nature and level of work being performed by individuals assigned to this job. They are not intended to be an exhaustive list of all responsibilities, duties, and skills required of personnel so classified in this position.*



February 23, 2026

Honorable Council Members and Mayor,

For the Code Enforcer position, I am requesting the position be tied to Pay Range 7, which has a range of \$17.04-28.01. We are hoping to start this position at \$18/hour. This pay range is in line with our Maintenance Worker I positions across our public works departments. Due to them having the same job requirements, we felt this range matched the best to the position.

Sincerely,

Joshua Haverkamp  
City Administrator



505 Francis St.  
Salina, KS 67401

Toll Free: 888-496-3902  
Phone: 785-404-4459

*Providing Complete Municipal, Industrial and Agricultural  
Pump and Well Service*

January 30, 2026

City of Marysville  
209 N 8<sup>th</sup>  
Marysville, KS 66508

Attn: Honorable Board Members

RE: Well #10 Repair

Labor to pull pump	\$2,500.00
Well video	\$1,750.00
1 – 1" x 28 ¼" 12 TPI headshaft, nut and key	\$446.00
1 – 1" x 62 ¾" stainless steel top shaft @ 12 TPI	\$421.00
6 – 1" X 10' 12 TPI stainless steel lineshaft with sleeve and couplings	\$3,852.00
1 – 1" x 5' 12 TPI stainless steel lineshaft with sleeve and couplings	\$421.00
7 – Rubber insert bearings	\$336.00
1 – Replace packing box - bearing and packing	\$320.00
1 – Tear down, clean and re-assemble bowl assembly	\$600.00
1 – Chlorine disinfection	\$2,250.00
Labor to set pump	\$2,500.00
<b>Total</b>	<b>\$15,396.00</b>

Please call with any questions.

Thank you,

A handwritten signature in black ink that reads 'Scott'.

Scott Bush,  
Sales

SB/jk

Quote good for 30 days

# REAL ESTATE PURCHASE AGREEMENT

THIS REAL ESTATE PURCHASE AGREEMENT (this “**Agreement**”) is made and entered into as of the \_\_\_\_ day of February, 2026 (the “**Effective Date**”), by and between the City of Marysville, Kansas, a Municipal Corporation City of the Second Class (“**Seller**”), whose address for purposes of this Agreement is 209 N 8th Street, Marysville, Kansas 66508, and Broadway Lofts LLC, a Kansas limited liability company (“**Buyer**”), whose address for purposes of this Agreement is 709 Pecan Circle, Suite A, Manhattan, Kansas 66502. Seller and Buyer are collectively referred to herein as the “**Parties**”.

## RECITALS

A. Seller owns certain real property situated at 901 Broadway to 913 Broadway, Marysville, Marshall County, Kansas, which is legally described in **Exhibit “A”**, attached hereto and incorporated herein by this reference (the “**Property**”).

B. Buyer wishes to purchase such Property on the terms and conditions set forth in this Agreement.

C. The Parties hereby designate Marshall County Abstract & Title Company, 1110 Broadway Street, Marysville, Kansas 66508, as the title company and escrow agent (collectively, the “**Escrow Agent**”) for the transaction contemplated by this Agreement.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. **Property.** Subject to the terms and conditions hereof, Seller agrees to sell to Buyer, and Buyer agrees to purchase from Seller the Property, together with all improvements and fixtures thereon, all privileges, rights, easements, and appurtenances pertaining thereto, including all right, title and interest in and to any adjacent streets, alleys, passages, and other rights-of-way or appurtenances included in, adjacent to, or used in connection with the Property and all right, title, and interest of Seller, if any, in all mineral rights appurtenant to the Property.

2. **Purchase Price.** Buyer shall pay to Seller for purchase of the Property the sum of Ten Thousand and 00/100 Dollars (\$10,000.00) (the “**Purchase Price**”). The Purchase Price shall be paid to Escrow Agent, for the benefit of Seller, by cash, certified or cashier’s check, or by wire transfer at closing of the purchase contemplated by this Agreement (the “**Closing**”), subject to all prorations, adjustments, and costs, as described in this Agreement.

3. **Ground Lease.** As of the Effective Date, the Property is subject to that certain Ground Lease dated October 28, 2024, a memorandum of which is recorded in the Marshall County Register of Deeds (the “**Ground Lease**”), by and between Seller, as Landlord, and Frontier Development Group, a Kansas limited liability company, and an affiliate of Buyer (“**Frontier**”), as tenant. Seller, Buyer, and Frontier shall negotiate an agreement, in recordable form, terminating the existing Ground Lease (the “**Termination of Ground Lease**”), which will be executed and delivered at Closing. If the Parties are not able to negotiate a Termination of Ground Lease, despite good faith efforts, within one hundred twenty (120) days after the Effective Date and prior to Closing, either party may terminate this Agreement by notice to the other party given within ten (10) days after the end of such 120-day period.

4. **Right of First Refusal.** As a condition to Seller’s conveyance of the Property to Buyer, Buyer shall execute and record at the Marshall County Register of Deeds a perpetual right of first refusal on any proposed sale or transfer of the Property. Such right of first refusal shall contain the following terms, if Buyer intends to sell or otherwise transfer the Property, Buyer shall first deliver written notice to Seller describing the proposed sale terms. Seller shall have thirty (30) days after receipt of such notice to elect, by written notice to Buyer, to purchase the Property on the same terms. If Seller timely elects to

exercise the right of first refusal, the Parties shall proceed to closing on those terms. If Seller does not elect to exercise within such thirty 30-day period, Buyer may proceed with the sale on the terms described in its notice. This right of first refusal shall run with the land and shall bind Buyer and Buyer's successors and assigns in perpetuity. If Buyer does not consummate that proposed sale or transfer on the terms described in its notice, Buyer shall be required to re-deliver notice to Seller of any subsequent proposed sale or transfer, and Seller shall again have a thirty (30)-day period to elect to purchase the Property on those terms. Any waiver or non-exercise of the right of first refusal by Seller shall apply only to the specific proposed sale terms contained in Buyer's notice and shall not constitute a waiver with respect to any future proposed sale or transfer.

**Affordability Restrictions.** After the Closing, Buyer will comply with the affordability restrictions set forth in that certain Moderate Income Housing Program Grant Agreement City of Marysville No. 24-0413-SGF between Seller and Kansas Housing Resources Corporation dated June 12, 2025 (the "**Grant Agreement**"), for the term thereof. Buyer agrees to indemnify, defend, and hold harmless Seller, and Seller's officials, employees, agents, and representatives, from and against any and all claims, losses, liabilities, penalties, grant repayment obligations, and expenses of any kind or nature whatsoever, including reasonable attorneys' fees and litigation costs, arising out of or related to:

- (a) Buyer's failure to comply with any provision of the Grant Agreement;
- (b) Buyer's failure to comply with any affordability or program compliance requirement applicable to the Property;
- (c) Any act or omission of Buyer, its members, managers, contractors, tenants, successors, or assigns that results in a violation of the Grant Agreement or any related housing program requirement; or
- (d) Any demand, claim, or enforcement action asserted against Seller by Kansas Housing Resources Corporation or any other governmental or regulatory authority arising from Buyer's ownership, operation, development, or management of the Property after Closing.

The obligations contained in this Section shall survive Closing, any transfer of the Property by Buyer, and termination or expiration of this Agreement, and shall be binding upon Buyer and Buyer's successors and assigns.

5. **Clawback.** If Buyer fails to materially comply with the construction completion requirements of the Grant Agreement No. 24-0413-SGF and fails to cure within thirty (30) days after written notice from Seller (or such longer period as is reasonably necessary provided Buyer commences and diligently pursues cure), then Buyer shall transfer the Property back to Seller at no cost to Seller. This Section shall survive Closing.

6. **Maintenance.** After Closing, Buyer shall maintain the buildings and improvements on the Property in accordance with the Secretary of the Interior's Standards for the Treatment of Historic Properties and applicable NPS/SHPO guidance, in each case as in effect from time to time. Buyer shall deliver written notice to any successor owner of the Property's National Register status and these maintenance obligations. This Section shall survive Closing.

7. **Closing.** The Closing shall take place at the office of Escrow Agent, or such other place as mutually agreed upon by the Parties, on a date selected by Buyer that is no later than one hundred twenty (120) days from the Effective Date (the "**Closing Date**"). Buyer shall deliver written notice of the Closing Date to Seller and Escrow Agent not less than ten (10) business days prior to the Closing Date.

- (a) At the Closing, Seller shall:
  - (i) Deliver to Buyer and Escrow Agent a duly executed and acknowledged Kansas Business Organization Warranty Deed ("**Deed**") conveying marketable title in fee simple to the Property, free and clear of all liens and encumbrances, but subject to Permitted Exceptions (defined below);

(ii) Deliver to Escrow Agent evidence of Seller's capacity and authority for the Closing of this transaction;

(iii) Deliver to Escrow Agent a non-foreign person affidavit;

(iv) Deliver to Buyer and Escrow Agent the Termination of Ground Lease duly executed and acknowledged by Seller; and

(v) Deliver to Escrow Agent all other Seller documents necessary to close this transaction in accordance with its terms and conditions and such other documents as are required by Escrow Agent to be furnished by Seller, in form and content reasonably acceptable to Escrow Agent and Buyer.

(b) At the Closing, Buyer shall:

(i) Pay the Purchase Price after crediting Closing adjustments, as may be provided for in this Agreement;

(ii) Deliver to Escrow Agent evidence of Buyer's capacity and authority for the Closing of this transaction;

(iii) Deliver to Escrow Agent the Termination of Ground Lease duly executed and acknowledged by Frontier; and

(iv) Deliver to Escrow Agent all other Buyer documents necessary to close this transaction in accordance with its terms and conditions and such other documents as are reasonably required by Escrow Agent to be furnished by Buyer, in a form and content acceptable to Escrow Agent and Seller.

8. **Expenses.**

(a) **Seller's Expenses:** Seller shall pay one-half of the costs of the policy for title insurance ("**Title Insurance Policy**") (excluding any endorsements requested by Buyer), one-half of any escrow or Closing fees, all costs of preparation of the Deed, all of Seller's attorneys' fees, and all other expenses stipulated to be paid by Seller under other provisions of this Agreement.

(b) **Buyer's Expenses:** Buyer shall pay one-half of the costs of the Title Insurance Policy, the cost of any endorsements to the Title Insurance Policy, one-half of the costs of any escrow or Closing fee, all costs of recording the Deed and the Termination of Ground Lease, all of Buyer's attorneys' fees, and all other expenses stipulated to be paid by Buyer under other provisions of this Agreement.

(c) **Other Prorations:**

(i) **Rents.** All rents paid by Frontier to Seller under the Ground Lease up to the date of Closing shall be applied as a credit towards the Purchase Price.

(ii) **Real Estate Taxes.** Under the Ground Lease, Frontier is obligated to pay any real estate taxes assessed against the Property. As such, general real estate taxes shall not be subject to proration at Closing.

(iii) **Utilities.** Under the Ground Lease, Frontier is obligated to pay any utility services and other operating expenses of the Property. As such, said utility services and other operating expenses shall not be subject to proration at Closing.

9. **Title.** Buyer shall obtain from Escrow Agent promptly following the Effective Date, a commitment for the Title Insurance Policy in the amount of the Purchase Price (the "**Title Commitment**"). In the event the Title Commitment shows any defect(s) in title not acceptable to Buyer, in Buyer's sole discretion, Buyer shall have until thirty (30) days after Buyer's receipt of the Title Commitment to object to such defect(s) in writing to Seller (the "**Title Objection(s)**"). If Buyer makes such Title Objection(s) in a timely manner, Seller, in Seller's sole discretion, may elect to cure such Title Objection(s) or do nothing. If Seller fails to respond in ten (10) days of Seller's receipt of the Title Objection(s), then Seller shall be deemed to have elected to not cure such Title Objection(s). Based on Seller's response, or deemed response to the Title Objection(s), Buyer may elect within ten (10) days thereafter to either: (i) waive such Title Objection(s) and proceed to Closing, or (ii) to terminate this Agreement by written notice to Seller and Escrow Agent. Any matters in the Title Commitment, except those that Seller agreed in writing to cure, shall be deemed "**Permitted Exceptions**" for purposes of this Agreement. Buyer's failure to terminate the Agreement as provided in this section shall be deemed an election by Buyer to waive such Title Objection(s) and proceed to Closing.

10. **Default.** Unless otherwise provided for in this Agreement, if Seller fails to materially comply with any obligation or duty set forth herein, and fails to cure the same within fifteen (15) days of written notice from Buyer to Seller, Buyer may pursue any remedy available to Buyer at law or in equity, including, without limitation, specific performance of this Agreement. In the event Buyer fails to materially comply with any obligation or duty set forth herein, and fails to cure the same within fifteen (15) days of written notice from Seller to Buyer, Seller may pursue any remedy available to Seller at law or in equity, including, without limitation, specific performance of this Agreement.

11. **Representations of Buyer.** To the best of Buyer's knowledge, based solely upon its actual knowledge, Buyer hereby represents to Seller as of the Effective Date and as of Closing as follows: Buyer is duly formed and is authorized and empowered to execute this Agreement and purchase the Property. If the foregoing representation is found by Seller, prior to the Closing Date, to become materially untrue and is not remedied by Buyer prior to the Closing Date despite notice to Buyer and Buyer's best efforts to cure, Seller may: (i) terminate this Agreement, in which event neither party shall have any further rights or obligations pursuant to this Agreement, or (ii) waive its objections and proceed to Closing.

12. **Representations of Seller.** Seller hereby represents and warrants to Buyer as of the Effective Date and as of Closing, as follows:

(a) Except for Frontier under the Ground Lease and the leases for the commercial spaces in the buildings existing at the time of the Effective Date, there are no parties in possession of the Property, or any part thereof, as lessees, sublessees or trespassers;

(b) There is no pending or threatened condemnation affecting the Property, or any part thereof;

(c) Seller is duly formed and is authorized and empowered to execute this Agreement and to sell the Property;

(d) There are and will be no unrecorded liens or Uniform Commercial Code liens created by Seller against any of the Property which will not be satisfied out of the Purchase Price or from other funds of Seller at or prior to Closing;

(e) Seller shall not encumber title to or lease the Property, or any portion thereof, or grant any right of occupancy to any person or entity without the prior written consent of Buyer;

(f) There are no service contracts or other contracts that will affect the Property after Closing, except those, if any, except for those which may have been entered into by or under the authority of Frontier as tenant under the Ground Lease; and

(g) Seller shall not take, or fail to take, any action that would have the effect of violating any of the representations, warranties, covenants, and agreements of Seller contained in this Agreement.

If any representation above is found by Buyer, prior to Closing, to become untrue and is not remedied by Seller prior to Closing, despite Seller's best efforts to do so, Buyer may: (i) terminate this Agreement, in which event neither party shall have any further rights or obligations pursuant to this Agreement, other than those that specifically survive termination, or (ii) waive its objections and proceed to Closing. If Seller fails to use its best efforts to remedy such representation(s) prior to Closing, Buyer may treat it as a material default of this Agreement. The representations and warranties in this Section 13 shall survive Closing.

13. **Condemnation.** If, prior to Closing, condemnation proceedings are commenced against all or a portion of the Property, which materially and adversely affect the Property, in Buyer's sole judgment, then Buyer, at Buyer's option, may terminate this Agreement by written notice to Seller within fifteen (15) days after Buyer is advised of the commencement of condemnation proceedings, in which event, neither party shall have any further rights or obligations pursuant to this Agreement except those obligations that are specifically stated to survive termination. If this Agreement is not so terminated, Buyer shall close this Agreement without adjustment to the Purchase Price and Buyer shall have the right to appear in and defend such condemnation proceedings, whether occurring or completed prior to or after Closing, and any award in condemnation relating to the Property shall become the Property of Buyer. Any condemnation award or payment in lieu of such condemnation proceedings made to Seller prior to Closing shall reduce the Purchase Price by the amount of such award. Seller shall not accept any payment or award in lieu of condemnation proceedings without Buyer's prior written consent.

14. **Casualty Loss.** Risk of loss by damage or destruction to the Property prior to the Closing shall be borne by Seller. In the event of material loss to the Property prior to Closing, Buyer shall have the option to terminate this Agreement or to proceed with the Closing. In the event Buyer elects to proceed with Closing, all insurance proceeds, if any, resulting from such damage or destruction shall be assigned in writing by Seller to Buyer, or if previously paid to Seller, then paid by Seller to Buyer at Closing, and the Purchase Price shall be reduced only by the deductible amount.

15. **Brokers' Fees.** Seller and Buyer each represent and warrant to the other that no real estate commission is payable with respect to this transaction. Each party hereby indemnifies and agrees to hold the other party harmless from and against any liability for payment of a brokerage commission or fee resulting from this transaction and arising by, through or under the indemnifying party.

16. **Miscellaneous.**

(a) This Agreement shall not, by itself, be construed as a conveyance of title by Seller to Buyer.

(b) Any notice required or permitted to be delivered hereunder shall be deemed received when personally delivered (including, without limitation, facsimile delivery) or three (3) days after being sent by United States mail, postage prepaid, certified mail, return receipt requested, addressed to the Seller or Buyer, as the case may be, at the address of the respective party as set forth above.

(c) This Agreement shall be construed under and in accordance with the laws of the State of Kansas, without regard to principles of conflicts of law.

(d) This Agreement shall be binding upon and inure to the benefit of the Parties hereto and their respective heirs, executors, administrators, legal representatives, successors and assigns.

(e) In case any one or more of the provisions contained in this Agreement shall for any reason be held invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision hereof, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

(f) This Agreement constitutes the sole and only agreement of the Parties hereto with respect to the Property and supersedes any prior understandings or written or oral agreements between the Parties respecting the within subject matter and cannot be changed except by their written consent.

(g) Time is of the essence regarding the payment and performance of this Agreement. If time for performance under this Agreement falls on a weekend, or a State of Kansas or federal holiday, the time for performance shall extend to the following business day thereafter.

(h) Words of any gender used in this Agreement shall be held and construed to include any other gender, and words in the singular number shall be held to include plural, and vice versa, unless the context requires otherwise. The headings in this Agreement are for the convenience of reference only and shall not be used in construing this Agreement.

(i) Buyer may assign this Agreement without Seller's consent to an entity formed by Buyer or its principals or controlled by Buyer or its principals but shall not assign this Agreement to any other entity without Seller's prior written consent.

(j) The failure of either party to insist upon a strict performance of any of the terms or provisions of this Agreement or to exercise any portion, right, or remedy herein contained shall not be construed as a waiver or as a relinquishment for the future of such term, provision, option, right, or remedy, but the same shall continue and remain in full force and effect.

**Executed in multiple originals effective as of the Effective Date.  
The remainder of this page is intentionally blank.**

[SELLER COUNTERPART SIGNATURE PAGE]

Executed in multiple originals as of the Effective Date.

**SELLER:**

**CITY OF MARYSVILLE, KANSAS**, a Municipal Corporation

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

DRAFT

[BUYER COUNTERPART SIGNATURE PAGE]

Executed in multiple originals as of the Effective Date.

**BUYER:**

**BROADWAY LOFTS LLC**, a Kansas limited liability company

By: \_\_\_\_\_  
Name: Tyler Holloman  
Title: Manager

For good and valuable consideration, the receipt and sufficiency of which the Parties hereby acknowledge, the undersigned tenant under the Ground Lease hereby consents to the terms and conditions of this Agreement.

**FRONTIER DEVELOPMENT GROUP**, a Kansas limited liability company

By: \_\_\_\_\_  
Name: Tyler Holloman  
Title: President

DRAFT

**EXHIBIT A  
TO REAL ESTATE PURCHASE AGREEMENT**

**Legal Description**

**TRACT DESCRIPTION:**

A tract of land in Block 10 of Ballard & Marrott's Addition to the City of Marysville, Marshall County, Kansas, prepared by Clint J. Friedrichs, PS #1709 on July 28, 2024, being more particularly described as follows: 1.0'  
(a)  
BEGINNING at the northwest (NW) corner of said Block 10;  
THENCE North 80°00'00" East along the north line of said Block 10 for a distance of 141.52 feet to the northwest (NW) corner of a tract as described in Deed Book 299 of Pages 535-538;  
THENCE South 00°05'26" East along the west line of said tract for a distance of 81.37 feet;  
THENCE South 38°02'00" West along the west line of said tract for a distance of 47.24 feet;  
THENCE South 50°27'57" West for a distance of 3.80 feet;  
THENCE North 89°33'20" West for a distance of 108.00 feet to the west line of said Block 10;  
THENCE North 00°17'24" West along said west line for a distance of 120.47 feet the POINT OF BEGINNING.  
Containing 0.38 acres (16,452.28 sqft) more or less. Subject to all easements, restrictions and right-of-way both visible and of record.  
(The basis of bearings for said description are based on the North line of said Block 10 being North 80°00'00" East)

DRAFT



**CITY OF MARYSVILLE**  
**APPLICATION FOR CONSUMPTION OF ALCOHOL BEVERAGES**  
**PERSONAL INQUIRY WAIVER**  
**CONSENT TO RELEASE RECORDS**

Full Name (Responsible Party):

Kruse Wayne Allen  
Last First Middle

Address: [REDACTED]

Marysville, KS  
66508

Home Phone #: [REDACTED]

Work/Cell Phone #: [REDACTED]

Event Sponsor (i.e. Main Street, Bank, Etc.):

Marshall County Arts Cooperative

DATE OF EVENT:

LOCATION:

march 7, 2020 Lee Dan Center for Fine Art

Reason for Event (i.e. Chamber Mixer, Art Show, Open House, Etc.)

Trivia Night - fundraiser for MCAAC

I, Wayne Kruse, do hereby authorize a review and full disclosure of all records concerning myself to any duly authorized agent of the City of Marysville, whether the said records are public, private or confidential nature. The intent of this authorization is to give my full and complete disclosure of the records of educational institutions, employment, and pre-employment records including background reports, efficient ratings, complaints, or grievances filed by or against me and the records and recollections of attorneys, or of other counsel whether representing me or another person in any case, either criminal or civil in which I presently have, or had an interest. I understand that any information obtained by a personal history background investigation which is developed directly or indirectly, in whole or in part, upon this released authorization will be consideration for determining suitability of this application by the City of Marysville. I also certify that any person(s) who may furnish such information concerning me shall not be held accountable for giving this information; and I do hereby release said person(s) from all liability which may be incurred as a result of furnishing such information. A photocopy of this release will be valid as an original thereof, even though the said photocopy does not contain an original writing of my signature.

Wayne Kruse  
Signature of Responsible Party

2-18-2020  
Date

APPROVED BY COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_.

**NOTE: FORMS MAY BE REJECTED IF NOT FILLED OUT COMPLETELY!!**

**Please Attach A Copy Of A Valid Driver's License Or Identification Card**

**CITY OF MARYSVILLE**  
**APPLICATION FOR CONSUMPTION OF ALCOHOL BEVERAGES**  
**PERSONAL INQUIRY WAIVER**  
**CONSENT TO RELEASE RECORDS**

Full Name (Responsible Party):

Kruse                      Wayne                      Allen  
Last                              First                              Middle

Address: [REDACTED]  
Marysville, KS  
66508

Home Phone #: [REDACTED]      Work/Cell Phone #: [REDACTED]

Event Sponsor (i.e. Main Street, Bank, Etc.):  
Marshall County Arts Cooperative

DATE OF EVENT: April 10, 2026      LOCATION: Lee Dam Center for Fine Art

Reason for Event (i.e. Chamber Mixer, Art Show, Open House, Etc.)  
Concert featuring Janet Robinson

I, Wayne Kruse, do hereby authorize a review and full disclosure of all records concerning myself to any duly authorized agent of the City of Marysville, whether the said records are public, private or confidential nature. The intent of this authorization is to give my full and complete disclosure of the records of educational institutions, employment, and pre-employment records including background reports, efficient ratings, complaints, or grievances filed by or against me and the records and recollections of attorneys, or of other counsel whether representing me or another person in any case, either criminal or civil in which I presently have, or had an interest. I understand that any information obtained by a personal history background investigation which is developed directly or indirectly, in whole or in part, upon this released authorization will be consideration for determining suitability of this application by the City of Marysville. I also certify that any person(s) who may furnish such information concerning me shall not be held accountable for giving this information; and I do hereby release said person(s) from all liability which may be incurred as a result of furnishing such information. A photocopy of this release will be valid as an original thereof, even though the said photocopy does not contain an original writing of my signature.

Wayne Kruse    2-18-2026  
Signature of Responsible Party    Date

APPROVED BY COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_.

**NOTE: FORMS MAY BE REJECTED IF NOT FILLED OUT COMPLETELY!!**

**Please Attach A Copy Of A Valid Driver's License Or Identification Card**

# CITY CLERK'S WARRANT REGISTER

PAGE 1 OF 5

FEBRUARY 23, 2026 -----ORDINANCE NO. 3867

## TOTAL OF EXPENDITURES IN FUNDS AS FOLLOWS:

FUND		
100	GENERAL	\$ 128,257.30
200	WATER REVENUE	42,320.35
300	SEWAGE REVENUE	42,636.66
400	STREET & HIGHWAY	11,500.79
405	SEWAGE REPLACEMENT	328,253.15
410	BOND & INTEREST ACCT #1A	68,793.63
512	LIBRARY REVOLVING	15,215.64
513	LIBRARY	153,016.35
514	LIBRARY EMPLOYEE BENEFIT	77,645.98
600	SWIMMING POOL SALES TAX	140.00
607	SPECIAL PARKS & RECREATION	3,600.00
707	KOESTER BLOCK MAINTENANCE	272.25
711	EMPLOYEE BENEFIT	44,842.58
715	TRANSIENT GUEST TAX	5,121.04
800	SALES TAX IMPROVEMENT	<u>34,840.00</u>
	TOTAL ORDINANCE	\$ 956,455.72

**INVOICE APPROVAL LIST REPORT - SUMMARY BY VENDOR**

Ord #3867 - February 23, 2026

Date: 02/20/2026

Time: 12:10 pm

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City of Marysville

Vendor Name	Vendor No.	Invoice Description	Check No.	Check Date	Check Amount
ADVANCE INSURANCE COMPANY	997	LIFE INSURANCE PREM - MAR 2026	54984	02/11/2026	<b>305.15</b> H
				Vendor Total:	<b>305.15</b>
AFLAC-REMITTANCE PROCESS-EF	528	EFT - INSURANCE PREM - FEB 202	0	00/00/0000	<b>1,564.28</b>
				Vendor Total:	<b>1,564.28</b>
ARBOR INK	1723	250 BUSINESS CARDS ANTHONY OLLER	0	00/00/0000	<b>45.00</b>
				Vendor Total:	<b>45.00</b>
B & W ELECTRIC INC	481	GRAVE OPENING; WISEMILLER FLOWER;LATTA	0	00/00/0000	<b>900.00</b>
				Vendor Total:	<b>900.00</b>
BLUE CROSS BLUE SHIELD INSUR	0091	DENTAL INS PREM - MAR 2026	54999	02/18/2026	<b>2,774.21</b> H
BLUE CROSS BLUE SHIELD INSUR	0091	HEALTH INS PREM - MAR 2026	55000	02/18/2026	<b>45,353.30</b> H
				Vendor Total:	<b>48,127.51</b>
BLUE VALLEY DOOR CO, INC	1390	LUBE & ADJUST; GA HINGE; SER CALL	0	00/00/0000	<b>342.25</b>
				Vendor Total:	<b>342.25</b>
BLUE VALLEY TRAILERS INC	2626	HUSTLER 72" KAWASAKI MOWER	0	00/00/0000	<b>15,330.00</b>
				Vendor Total:	<b>15,330.00</b>
BOND & INTEREST ACCOUNT #1	0066	TRANSFER (WATER TOWER PJT)	0	00/00/0000	<b>14,165.00</b>
				Vendor Total:	<b>14,165.00</b>
BOND & INTEREST ACCOUNT #1A	332	TRANSFER (LAGOONS)	0	00/00/0000	<b>13,965.00</b>
				Vendor Total:	<b>13,965.00</b>
BRUCE'S BODY SHOP, INC.	0158	REMOVE DECALS ON #1003	0	00/00/0000	<b>190.00</b>
				Vendor Total:	<b>190.00</b>
BUILDEX	2620	47.10 CY HAYDITE-AGGREGATE FOR SEALING	0	00/00/0000	<b>11,500.79</b>
				Vendor Total:	<b>11,500.79</b>
CAPITAL IMPROVEMENTS FUND	1990	TRANSFER PER BUDGET	0	00/00/0000	<b>1,250.00</b>
				Vendor Total:	<b>1,250.00</b>
CARLSON UTILITY LLC	3023	15TH ST STORM DRAIN; APPLICATION #3	54990	02/12/2026	<b>328,253.15</b> H
				Vendor Total:	<b>328,253.15</b>
CITIZENS STATE BANK	0050	EMP PAYROLL #PR747	54993	02/18/2026	<b>57,717.31</b> H
				Vendor Total:	<b>57,717.31</b>
COMMERCE BANK-COMMERCIAL (	2055	TONAL;POSTAGE;CLASSES;MEMBERSH CLOTHES;SHELVES;TOOLS;CODE BK	54991	02/12/2026	<b>3,748.63</b> H
				Vendor Total:	<b>3,748.63</b>
COMPLIANCE ONE	1907	ALCOHOL/DRUG TESTING ADMIN FEE - JANUARY (29)	0	00/00/0000	<b>175.45</b>
				Vendor Total:	<b>175.45</b>
CROME LUMBER INC.	2235	LBR;CONCRETE MIX;MIS PROD;GAP FILR FM SEALANT;PRIMER;UPS CHG	54985	02/11/2026	<b>240.18</b> H
CROME LUMBER INC.	2235	WASHER;HEX NUT;COUP;BIT;HEAT GUN;LBR (REPLACEMENT CHECK)	54994	02/18/2026	<b>522.07</b> H
				Vendor Total:	<b>762.25</b>
EFT-FEDERAL TAX,FICA,MEDICAR	2025	EFT - FED TAX; FICA & MEDICARE EMP PAYROLL PR#747	0	00/00/0000	<b>17,241.54</b>
				Vendor Total:	<b>17,241.54</b>
EHNEN'S AUTOMOTIVE	2082	HEADLIGHT FOR #2572;CAP SCREW FOR#4013;WIPERFOR#2500;OIL FIL	0	00/00/0000	<b>222.40</b>
				Vendor Total:	<b>222.40</b>
ELLIOTT EQUIPMENT CO.	2197	8" HOSE KANAFLEX (7') - #2006	0	00/00/0000	<b>609.09</b>
				Vendor Total:	<b>609.09</b>

**INVOICE APPROVAL LIST REPORT - SUMMARY BY VENDOR**

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City of Marysville

Vendor Name	Vendor No.	Invoice Description	Check No.	Check Date	Check Amount
ESO FIREHOUSE SOFTWARE	2630	FIREHOUSE SOFTWARE ANNUAL AGREEMENT	0	00/00/0000	<b>2,357.13</b>
				Vendor Total:	<b>2,357.13</b>
EVERGY	1401	ELEC 12/19/25 - 01/22/26	54986	02/11/2026	<b>10,145.09 H</b>
EVERGY	1401	ELEC - 909H BROADWAY	54995	02/18/2026	<b>62.41 H</b>
				Vendor Total:	<b>10,207.50</b>
FIRE EQUIPMENT RESERVE FUND	1988	TRANSFER PER BUDGET	0	00/00/0000	<b>3,333.00</b>
				Vendor Total:	<b>3,333.00</b>
GENERAL FUND	1986	TRANSFER PER BUDGET	0	00/00/0000	<b>44,165.00</b>
				Vendor Total:	<b>44,165.00</b>
GRAINGER, INC	1234	SAFETY SIGNS; CHISEL BIT	0	00/00/0000	<b>248.78</b>
				Vendor Total:	<b>248.78</b>
HELENA AGRI-ENTERPRISES, LLC	2915	PLAINVIEW SC(BAYER) 2X2.5 GAL EPA/PCP REG NUM 432-1606	0	00/00/0000	<b>1,350.00</b>
				Vendor Total:	<b>1,350.00</b>
HOMETOWN LUMBER, INC.	987	#608 PIPE NIPPLE; GALV PLUG; BRUSH CUP WIRE KNOT	0	00/00/0000	<b>54.74</b>
				Vendor Total:	<b>54.74</b>
IDNTITEEZ	1957	GREY HEATHER SHIRT M WASSENBERG	0	00/00/0000	<b>49.92</b>
				Vendor Total:	<b>49.92</b>
INDEPENDENT SALT COMPANY	0136	HWY SALT (26.125 TN)	0	00/00/0000	<b>1,045.00</b>
				Vendor Total:	<b>1,045.00</b>
JOHNNY'S WELDING INC	2745	REPAIR INTL DUMP TRUCK #4002	0	00/00/0000	<b>1,560.00</b>
				Vendor Total:	<b>1,560.00</b>
K.P.E.R.S - 457 - EFT	3002	EFT - KPERS 457 RETIREMENT PR#747	0	00/00/0000	<b>162.00</b>
				Vendor Total:	<b>162.00</b>
K.P.E.R.S. EFT	0103	EFT - RETIREMENT CONT PR#747	0	00/00/0000	<b>13,005.97</b>
				Vendor Total:	<b>13,005.97</b>
KA-COM, INC.	2030	BATTERIES (2);SPEAKER/MIC (3)	0	00/00/0000	<b>1,655.89</b>
				Vendor Total:	<b>1,655.89</b>
KANSAS DEPT OF HEALTH & ENVI	689	2026 ANNUAL WASTEWATER PERMIT FEES (GROSS/OLLER)	0	00/00/0000	<b>68,978.63</b>
				Vendor Total:	<b>68,978.63</b>
KANSAS MUNICIPAL JUDGES ASSI	0129	2026 MEMBERSHIP DUES - JUDGE	0	00/00/0000	<b>25.00</b>
				Vendor Total:	<b>25.00</b>
KANSAS ONE-CALL SYSTEM, INC	838	LOCATES - JANUARY 2026 (17)	0	00/00/0000	<b>22.61</b>
				Vendor Total:	<b>22.61</b>
KANSAS PAYMENT CENTER	1238	WITHHOLDING (MCLEOD) MS11DM000016	0	00/00/0000	<b>166.14</b>
				Vendor Total:	<b>166.14</b>
KANSAS RETAILERS' SALES TAX	867	EFT - SALES TAX DUE - JAN 2026	0	00/00/0000	<b>848.49</b>
				Vendor Total:	<b>848.49</b>
KANSAS WITHHOLDING TAX	0299	EFT - STATE WH TAX PR#747	0	00/00/0000	<b>3,595.11</b>
				Vendor Total:	<b>3,595.11</b>
KRAMER OIL CO., INC	0035	GASOLINE/DIESEL	54988	02/11/2026	<b>5,900.93 H</b>
				Vendor Total:	<b>5,900.93</b>
STEVEN ALLEN KRAUSHAAR	0974	COURT APPT SER CITY VS V LESAGE - 25CR15288	0	00/00/0000	<b>200.00</b>
				Vendor Total:	<b>200.00</b>
LANDOLL COMPANY LLC	0093	MEMORIAL BENCH NADINE GRAPHIC	0	00/00/0000	<b>3,600.00</b>

**INVOICE APPROVAL LIST REPORT - SUMMARY BY VENDOR**

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City of Marysville

Vendor Name	Vendor No.	Invoice Description	Check No.	Check Date	Check Amount
				Vendor Total:	<b>3,600.00</b>
LIBRARY TREAS-CITY OF MARYSV	0095	MISSED TAX DISTRIBUTION 2025	0	00/00/0000	<b>230,662.33</b>
				Vendor Total:	<b>230,662.33</b>
MARYSVILLE ADVOCATE	0017	PET LICENSE;UTV LICENSE;	0	00/00/0000	<b>351.00</b>
				Vendor Total:	<b>351.00</b>
MARYSVILLE FIRE DEPARTMENT	1345	FIREMANS CONT - JAN PR#747	0	00/00/0000	<b>240.00</b>
				Vendor Total:	<b>240.00</b>
MARYSVILLE READY MIX, INC	0089	5TH & ELM SIDEWALK REPLACEMENT 6.5 YD	0	00/00/0000	<b>1,269.00</b>
				Vendor Total:	<b>1,269.00</b>
NATIONAL SIGN CO, INC	1383	STOP / SLOW SIGNS (6)	0	00/00/0000	<b>239.68</b>
				Vendor Total:	<b>239.68</b>
NEMAHA MARSHALL R E C	1044	ELECTRICTY - BILLBOARD SAM CASSIDY	54997	02/18/2026	<b>2,356.09 H</b>
				Vendor Total:	<b>2,356.09</b>
NORDHUS MOTOR CO., INC	0120	REPAIR TRUCK #5561 RECHECK FOR AF LEAK-HOSE REPLA	0	00/00/0000	<b>117.53</b>
				Vendor Total:	<b>117.53</b>
OFFICE OF CHIEF FINANCIAL OFFI	1657	AUDIT REPORTS 2024 FILED ELECTRONICALLY	0	00/00/0000	<b>300.00</b>
				Vendor Total:	<b>300.00</b>
ONEMARYSVILLE	0013	JEFF SIEGLER-LEADERSHIP/TRAINI SESSION MAR 23RD - 27TH	0	00/00/0000	<b>5,000.00</b>
				Vendor Total:	<b>5,000.00</b>
O'REILLY AUTOMOTIVE, INC	2668	CALIPER	0	00/00/0000	<b>36.99</b>
				Vendor Total:	<b>36.99</b>
PITNEY BOWES INC-SUPPLIES	2499	POSTAGE METER INK CARTRIDGE	0	00/00/0000	<b>91.29</b>
				Vendor Total:	<b>91.29</b>
QUILL CORPORATION	0132	INTERIOR FOLDERS LETTER SIZE	0	00/00/0000	<b>177.16</b>
				Vendor Total:	<b>177.16</b>
SEWER REPLACEMENT FUND	1987	TRANSFER PER BUDGET	0	00/00/0000	<b>8,333.00</b>
				Vendor Total:	<b>8,333.00</b>
SPELLMEIER AUTOMOTIVE	2988	#5561 FLATBED - MANIFOLD GSKT SET;SPARK PLUG;WIRE SET	0	00/00/0000	<b>878.96</b>
				Vendor Total:	<b>878.96</b>
SUNDERLAND & MISHLER LAW	2982	LEGAL SERVICES - JANUARY 2026	0	00/00/0000	<b>750.00</b>
				Vendor Total:	<b>750.00</b>
TEMPS DISPOSAL SERVICE INC	0012	TRASH SERVICE - JANUARY 01/01/26 - 01/31/26	0	00/00/0000	<b>397.00</b>
				Vendor Total:	<b>397.00</b>
T-MOBILE USA, INC	2966	GPS LOCATE - POLICE CASE 25-466	0	00/00/0000	<b>50.00</b>
				Vendor Total:	<b>50.00</b>
TRACTOR SUPPLY CREDIT PLAN	2907	CORD CRANK;BOOT SCRUBBER;#2001 ELECTRODE HOL;BATT;RACHET,ETC	54992	02/12/2026	<b>402.24 H</b>
				Vendor Total:	<b>402.24</b>
VALLEY VET SUPPLY	0166	BOOTS -- ADAM KUCKELMAN	0	00/00/0000	<b>103.96</b>
				Vendor Total:	<b>103.96</b>
VARNEY & ASSOCIATES, CPA, LLC	2874	AUDIT & SINGLE AUDIT SER FOR 2024 LESS LIBRARY SHARE	0	00/00/0000	<b>17,300.00</b>
				Vendor Total:	<b>17,300.00</b>

**INVOICE APPROVAL LIST REPORT - SUMMARY BY VENDOR**

Ord #3867 - February 23, 2026

Date: 02/20/2026

Time: 12:10 pm

Page: 4

City of Marysville

Vendor Name	Vendor No.	Invoice Description	Check No.	Check Date	Check Amount
VERIZON WIRELESS	2146	CELL PHONE;HOT SPOT;CAMERA & TABLET 12/21/25 - 01/20/26	54987	02/11/2026	974.05 H
				Vendor Total:	<u>974.05</u>
MEGHAN K VORACEK	2720	COURT APPOINTED SERVICES CASE 2025-CR-15285	0	00/00/0000	882.00
				Vendor Total:	<u>882.00</u>
WAL-MART TREVIPAY	1254	CREAMER;COFFEE;KLEENEX	54989	02/11/2026	134.40 H
WAL-MART TREVIPAY	1254	PAPER TOWELS;CUTLERY;GLOVE; TRASH BAGS;COFFEE;CLEANER	54998	02/18/2026	127.40 H
				Vendor Total:	<u>261.80</u>
WATER UTILITY RESERVE FUND	1989	TRANSFER PER BUDGET	0	00/00/0000	3,750.00
				Vendor Total:	<u>3,750.00</u>
WESTBROOK LAW OFFICE, LLC	2948	LEGAL SERVICES & MUNICIPAL COURT - JAN 2026	0	00/00/0000	2,260.00
				Vendor Total:	<u>2,260.00</u>
WICHITA STATE UNIVERSITY	2016	CCMFOA SPRING CONFERENCE SAMANTHA RALPH	0	00/00/0000	325.00
				Vendor Total:	<u>325.00</u>
				Grand Total:	<u>956,455.72</u>
				Less Credit Memos:	<u>0.00</u>
				Net Total:	<u>956,455.72</u>
				Less Hand Check Total:	<u>459,016.61</u>
				Outstanding Invoice Total :	<u>497,439.11</u>
	Total Invoices:	87			



February 23, 2026

Dear Honorable Mayor and City Councilmembers,

### **Admin & Finance Committee Meeting Summary**

**February 17, 2026**

#### **Topic 1: Frontier Development Group (FDG) Contract Amendment (Koester Block Properties)**

The committee reviewed FDG’s proposed amendment to convert the current lease agreement to a property sale for the Koester Block commercial properties, along with recommended legal revisions. A concern was raised regarding Section 16(i) (Miscellaneous), which may supersede the City’s right of first refusal to repurchase the property. The committee discussed commissioning a new survey by CES Group to establish the north–south alley between the commercial buildings and the museum to ensure continued public access. Easement considerations were discussed, including alignment issues with the existing alley right-of-way and special considerations for building windows that extend over the brick pathway. A purchase price of \$35,000 for the commercial buildings was recommended, with any proceeds directed to the Koester House Museum fund. Additional discussion with the full council was requested. FDG also requested permission to use the park area south of the site for staging materials and equipment during construction.

#### **Topic 2: Code Enforcement Position**

The committee reviewed the proposed full-time Code Enforcement Officer position and job description. The recommended starting pay is \$18.00–\$18.50 per hour. A concern was raised that the position could be overburdened with interdisciplinary duties, which could detract from core code enforcement responsibilities. The committee emphasized that the primary role should remain code enforcement.

#### **Topic 3: Demolition Ordinance & Historic Preservation**

The committee discussed the need for a structured review process for demolitions involving historic properties. The idea of forming a City Historic Preservation Board was proposed to establish review parameters and evaluate demolition requests. Board structure, qualifications, and term lengths were discussed, but additional development is needed. An alternative suggestion was to expand and redefine the responsibilities of the Koester Block Advisory Board. A determination is needed on whether such a board would be created by ordinance.

#### **Topic 4: Youth Advisory Council (YAC) Scholarship**

A scholarship structure was proposed allowing any YAC participant to apply during their senior year. Two \$250 scholarships would be awarded annually, each accompanied by a plaque. A formal review and selection process still needs to be developed.

### **Topic 5: Snow Removal Enforcement**

The committee discussed adjusting enforcement timelines to 24 hours after snowfall versus maintaining the current 12-hour requirement with administrative flexibility. Outreach to contractors, students, and volunteers was recommended to create a citywide resource list for residents unable to perform snow removal themselves.

### **Topic 6: Use of City Electricity**

Further guidance from the City Attorney was requested regarding enforcement and restrictions on City electricity usage. The committee generally supported returning to the original intent of electrical access in City Park for camping purposes, with broader policy input requested from the full council.

### **Topic 7: Animal Shelter / Kennel Improvements**

The current kennel site is proposed for upgrades, utilizing the existing 24' x 30' concrete pad footprint. The project would require demolition of the existing pad, installation of a new concrete pad with proper drainage, and construction of an insulated building (estimated \$90,000–\$120,000). A veterinarian is offering 14 dog kennels for \$4,500 (estimated value ~\$40,000). We were able to get in contact with them through the Beatrice Animal Shelter. Additional cost estimates are needed for demolition, concrete, fencing, and HVAC (mini-split system). Staffing responsibilities were discussed, with current duties split between the Water Department (care and release) and Police Department (capture and transport). It was suggested that Code Enforcement may assist with weekday animal care.

### **Topic 8: City Administrator Contract Renewal**

The committee discussed the City Administrator's contract renewal in executive session for non-elected personnel.

Council Member Kyle Goracke, Ward 1  
Administration and Finance Committee Chair