

# City of Goodland Budget Proposal 2023



**City of  
Goodland**

July 5, 2022

# Budget Proposal 2023

## Objectives

### □ **Balanced Budget**

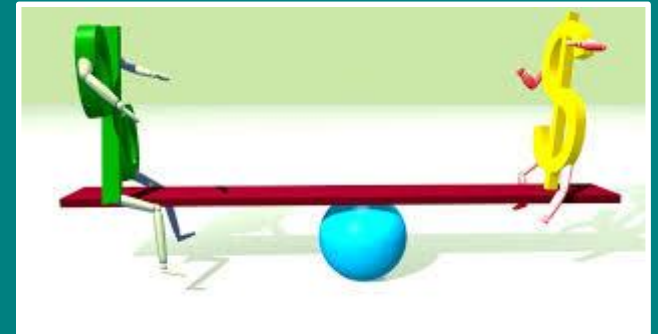
- Secure Reserves
- Sustainable Operations

### □ **Improved Services**

- Staff Investments
- Facility & Infrastructure Improvements (if)

### □ **Capital Investments**

- Diversify Revenue Base (if)



# Budget Proposal 2023

## Economic Overview

### □ Economic Conditions

- Locally steady but uncertainty
- Sales Tax remains steady

### □ Inflation effects

- Every purchase is difficult in either availability, price or delivery
- Need flexibility to meet demands that result from inflation effects

### □ Property Taxes

- Assessed Valuation Increase



# Budget Proposal 2023

## General Fund

*Primary Operating Fund for the Town*

### Revenues

Taxes & Fees

Licenses & Permits

Charges for Services

Fines & Forfeitures

Intergovernmental

Investment Earnings

Miscellaneous

# Budget Proposal 2023

## General Fund

*Primary Operating Fund for the Town*

### Expenditures

General Government

Police

Municipal Court

Animal Control

Public Transportation

Fire

Building

Street & Alley

Airport

Parks

Museum

Cemetery

Economic Dev

Recreation

Pool

# Budget Proposal 2023

## General Fund

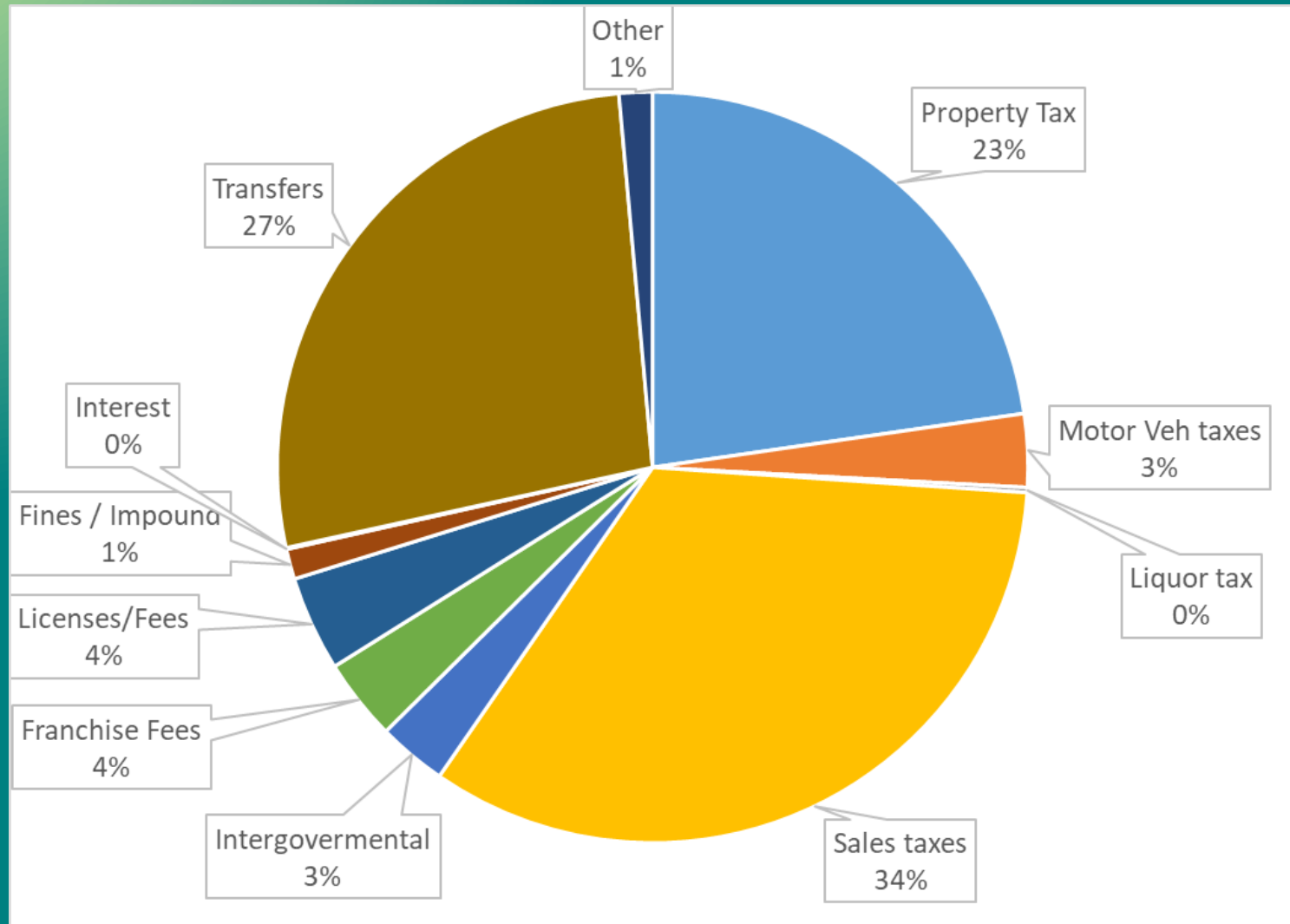


### □ Revenues

- Total Revenues increase 4.1% Over 2022 Budget (without further changes)
  - 2023 Budget Total Revenues still less than Actual 2021 Total Revenues
  - Addition of cash balance affects the total – proposed budget is less than 2020 or 2021 Actual Revenue with cash balance. City is spending down the fund balance.
- **3 main legs that provide revenue in General Fund -**
- Property Tax (23%)
  - .6834 mill Change in mill levy for General Fund
  - Assessed Valuation Increase (6.7%)
- Sales Tax revenue (34%)
- Fund transfers from user fees (27%)

# General Fund

## 2023 Total Revenues





# Budget Proposal 2023

## General Fund



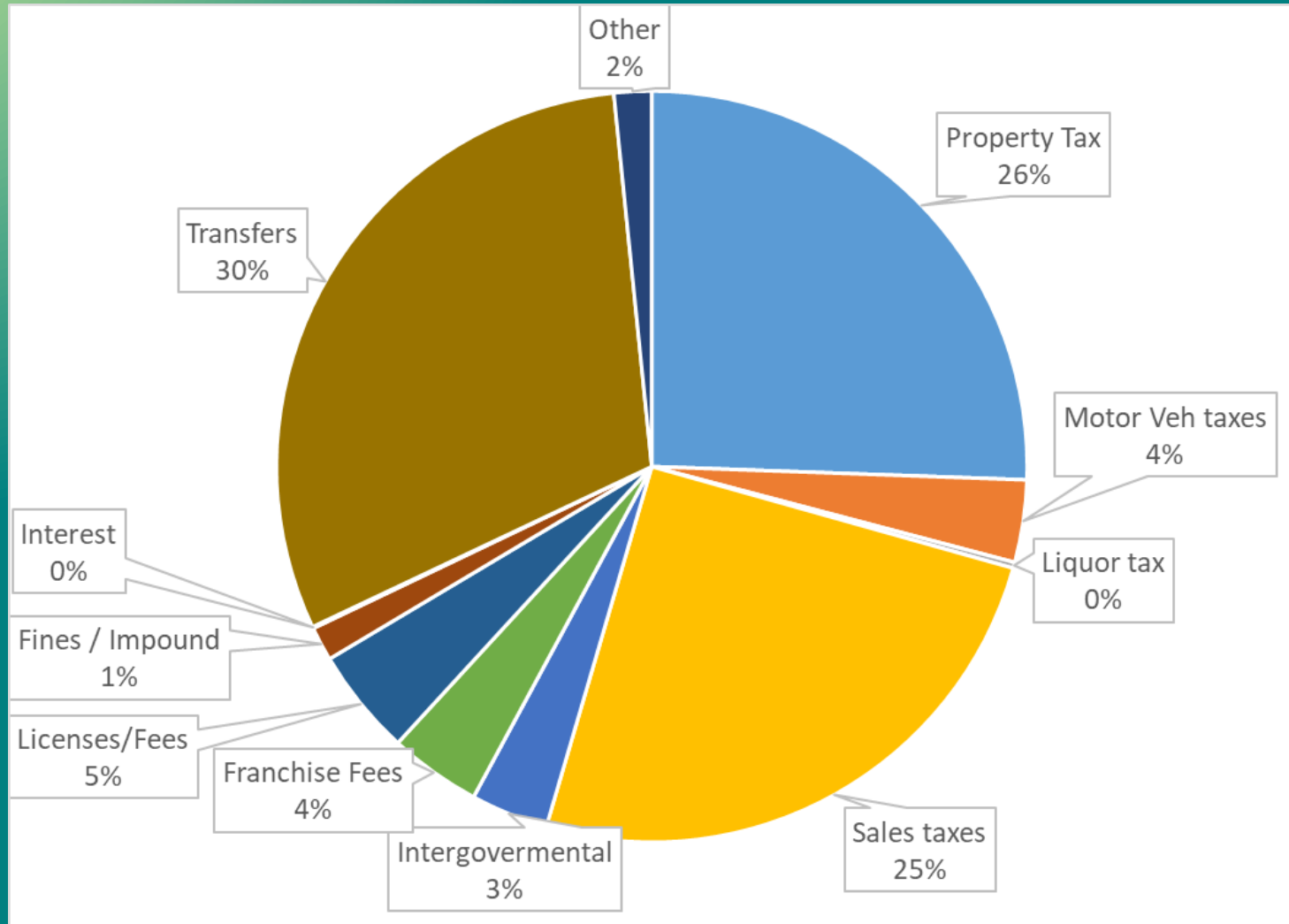
### □ Revenues

- 3 main legs that provide revenue in General Fund
- Property Tax (26%)
- Sales Tax revenue without pass thru sales tax portion (25%)
- Fund transfers from user fees (30%)



# General Fund

## 2023 Total Rev without pass thru sales tax

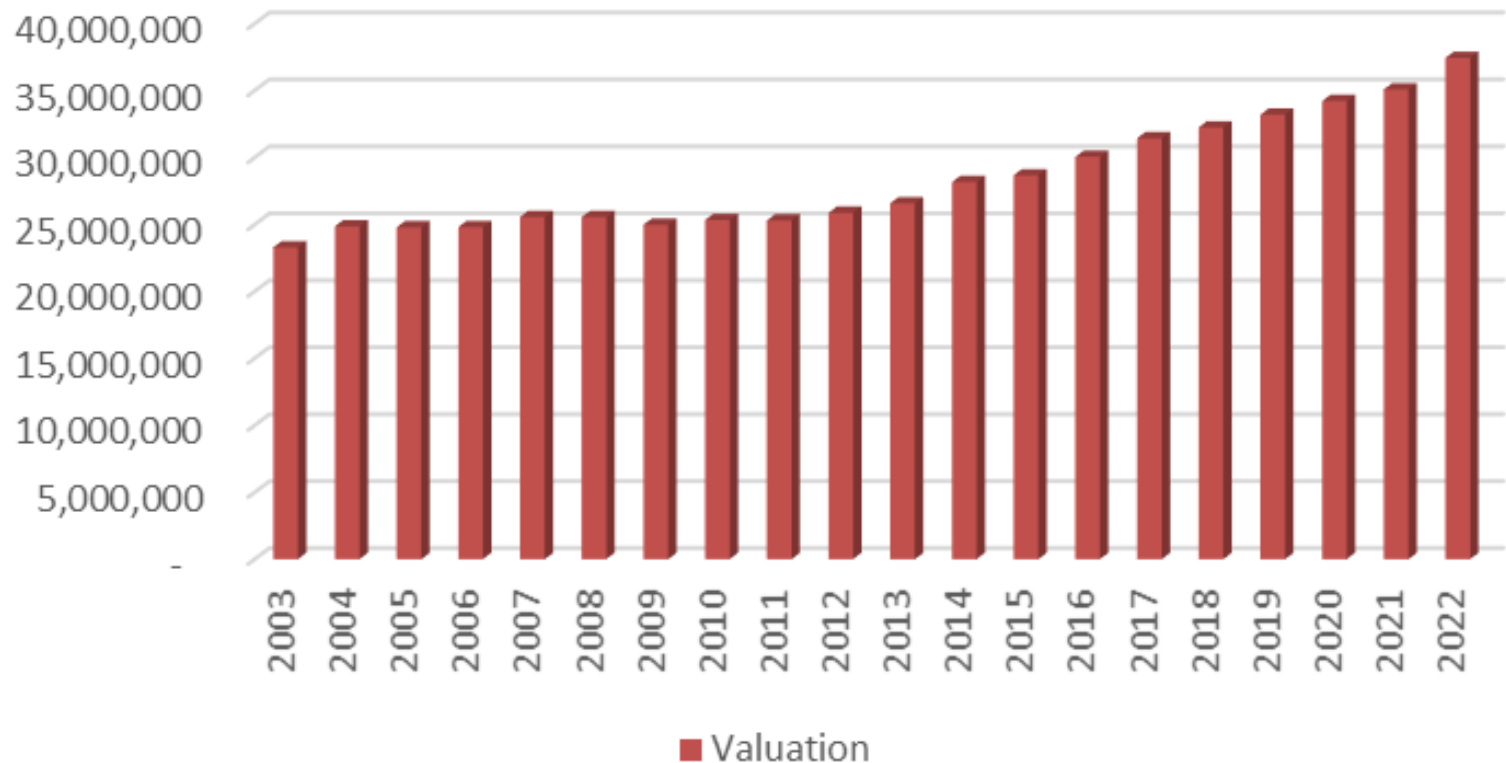


# Property Taxes

## Assessed Valuation History



Goodland Valuation - 2003 to 2022



# General Fund: Gen'l Gov't

- Personnel – Small decrease – admn asst shared by building insp
- Contractual – school sales tax, insurance, prof services
- Commodities – equip maint
- Capital Outlay – none
- CIRF:
  - Gen admin main reserve \$3,000
  - Dispatch remodel payback \$10,000
- MERF:
  - IT Backbone \$1,000  
Removed portion for city mgr car
- Grant Improvement Reserve Fund: \$20,000

# General Fund: Police

- Personnel – Increase costs – but no addition by COPS grant
- Contractual – minimal incr.
- Commodities – gas up \$6,000
- Capital Outlay – same – body/dash cam payment
- CIRF:
  - PD Facility Reserve: \$2,000
  - Roof for PD Facility: \$5,000
- MERF:
  - # of items – staff cuts reduced to below 2022

# General Fund: Court

- Personnel – Minimal Increase
- Contractual – minimal incr.
- Commodities – no changes
- Capital Outlay – none
- MERF:
  - Minimal - IT

# General Fund: Animal Control

- Personnel – None
- Contractual – Some increase for animal pound contract
- Commodities – no changes
- Capital Outlay – none

# General Fund: Van transportation

- Personnel – Some increase – wages
- Contractual – grant requirements and other advertising
- Commodities – increase \$1,000 - gas
- Capital Outlay – none
- MERF:
  - Portion of new van
  - Minimal - IT



# General Fund: Fire Department

- Personnel – none
- Contractual – meet requirements of agreement for combined fire department
- Commodities – none
- Capital Outlay – none

# General Fund: Building Inspection

- Personnel – change to sharing admin assist with city manager
- Contractual – testing, reduced slightly prof services
- Commodities – none
- Capital Outlay – none
- MERF:
  - Minimal - IT

# General Fund: Street & Alley

- Personnel – some increase to cover.
- Contractual – Bulk fuel increased by \$15,000. Other utilities also increase \$4,000.
- Commodities – Equip maint/repair incr.
- Capital Outlay – no change
- CIRF:
  - Reduced significantly
- MERF:
  - Reduced significantly

# General Fund: Airport

- Personnel – none
- Contractual – Other utilities increase, property taxes incr.
- Commodities – no change
- Capital Outlay – no change

# General Fund: Parks

- Personnel – some of increase to cover retirement.
- Contractual – Other utilities increase \$1,000.
- Commodities – Gas incr. \$2,500.
- Capital Outlay – none
- CIRF:
  - None.
- MERF:
  - Reduced significantly

# General Fund: Museum

- Personnel – some increase.
- Contractual – Insurance, other utilities, prof srvs.
- Commodities – small incr.
- Capital Outlay – none
- CIRF:
  - None.
- MERF:
  - Just IT

# General Fund: Cemetery

- Personnel – none.
- Contractual – Other utilities.
- Commodities – no change.
- Capital Outlay – none
- CIRF:
  - None.
- MERF:
  - Just IT



# General Fund: Economic Dev.

- Personnel – none
- Contractual – meet requirements of agreement for SCCD
- Commodities – no changes - building
- Capital Outlay – none

# General Fund: Recreation

- Personnel – none.
- Contractual – No change from revised amount.
- Commodities – small decrease.
- Capital Outlay – none
- CIRF:
  - Reduced – but still 3 items funded.
- MERF:
  - None

# General Fund: Steever Water Park

- Personnel – increase.
- Contractual – \$200 incr.
- Commodities – same.
- Capital Outlay – none
- CIRF:
  - Eliminated for this year.
- MERF:
  - Eliminated except IT backbone

# Budget Proposal 2023

## Summary

- ☐ Staff remains lean / without COPS grant - only reduction is one office position and adjustments to part time and/or seasonals
- ☐ Contracts will be covered – animal control, fire, economic development, recreation.
- ☐ Need to strengthen revenues long term or eventually reduce services.
- ☐ More to present on the remaining funds at next meeting.

# General Fund

## Fund Balance

### □ Main questions

- Do we try to meet the revenue neutral rate? RNR would require an additional \$115,000 in cuts or somehow an additional \$115,000 in revenue.
- Whether or not we try to reach the RNR of 45.811 mills, do we send the request to have a hearing notice?
- With the 3 legged stool of property, sales and user fees – where & how does the city pay for increased costs?