

CITY OF GOODLAND 2023 BUDGET INDEX

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COMPARISON OF THE RECOMMENDED
MILL LEVIES BY FUND FOR 2023
WITH BUDGET
LEVIES IN 2021 AND 2022
TAX MILL LEVY BY FUND

	2020 FOR 2021 (MILLS) and (DOLLARS)	2021 FOR 2022 (MILLS) and (DOLLARS)	2022 FOR 2023 (MILLS) and (DOLLARS)	DOLLARS INCREASE (DECREASE)
General	22.8190	18.9040	19.5874	
\$	781,108	\$ 663,199	\$ 733,228	\$ 70,029
Bond & Interest	7.6970	7.1060	7.2928	
\$	263,473	\$ 249,296	\$ 272,995	\$ 23,699
Library	4.9000	4.5860	4.8171	
\$	167,730	\$ 160,888	\$ 180,322	\$ 19,434
Employee Benefits - City	12.5990	17.0580	15.5921	
\$	431,271	\$ 598,436	\$ 583,670	\$ (14,766)
Employee Benefits-Library	1.3060	1.2250	0.9185	
\$	44,705	\$ 42,976	\$ 34,384	\$ (8,592)
Airport Fund	0.771	-	0.6678	
\$	24,836	\$ -	\$ 25,000.00	\$ 25,000
TOTALS	50.092	48.879	48.876	
TOTAL AD VALOREM	\$ 1,713,123	\$ 1,714,795	\$ 1,829,599	\$ 114,804
LESS REBATE FOR NRP	105,807	73,312	93,007	\$ 19,695
TOTAL AD VALOREM LESS REBATE	1,607,316	1,641,483	1,736,592	\$ 95,109

ESTIMATE

2023 (E)	1MILL =	\$ 37,433.73	2007	1 MILL =	\$ 24,790.95
2022 (A)	1MILL =	\$ 35,082.45	2006	1 MILL =	\$ 24,787.59
2021 (A)	1MILL =	\$ 34,230.59	2005	1 MILL =	\$ 24,861.97
2020 (A)	1MILL =	\$ 33,187.94	2004	1 MILL =	\$ 23,285.48
2019 (A)	1MILL =	\$ 32,213.04	2003	1 MILL =	\$ 23,362.14
2018 (A)	1MILL =	\$ 31,445.13	2002	1 MILL =	\$ 22,859.08
2017 (A)	1MILL =	\$ 30,147.15	2001	1 MILL =	\$ 21,855.74
2016 (A)	1MILL =	\$ 28,660.64	2000	1 MILL =	\$ 21,400.71
2015 (A)	1MILL =	\$ 28,157.41	1999	1 MILL =	\$ 20,400.62
2014 (A)	1MILL =	\$ 26,582.97	1998	1 MILL =	\$ 18,416.33
2013 (A)	1MILL =	\$ 25,952.45	1997	1 MILL =	\$ 16,900.14
2012 (A)	1MILL =	\$ 25,205.36	1996	1 MILL =	\$ 16,035.67
2011	1MILL =	\$ 25,322.16	1995	1 MILL =	\$ 15,575.00
2010	1MILL =	\$ 24,970.50	1994	1 MILL =	\$ 14,574.00
2009	1MILL =	\$ 25,552.98	1993	1 MILL =	\$ 14,547.00
2008	1MILL =	\$ 25,550.23	1992	1 MILL =	\$ 15,252.00

Fnd	Department	Description	Account	Total Budget Cost	Comments
CI	Cemetery Imp.	Buffalo Grass	05-01-4050	1,500	
CI	Cemetery Imp.	Herbicide	05-01-4050	6,500	
CI	Cemetery Imp.	Fence & Bldg Imp	05-01-4050	14,000	
GF	General Govt	Comprehensive Plan	11-02-4100	-	Pay from CIRF reserve
GF	Police	New Vehicle Lease Payment	11-03-4020	-	Lease pm new vehicle/equip-moved to MERF
GF	Police	Body and Dash Cams	11-03-4020	15,500	Second of five annual payments for program
GF	Street & Alley	ADA Curb Cuts	11-11-4050	-	
GF	Street & Alley	Valley Gutter Replacemt	11-11-4050	7,500	
GF	Street & Alley	Alley Repair (or one a year)	11-11-4050	15,000	West side 8th-9th, East sides of 10th-11th and 8th-9th
GF	Airport	Capital Maintenance	11-13-4050	7,000	
GF	Museum	New Equipment	11-17-40250	-	old system needs replaced- outdated
GF	Recreation	Timers for sprinkler System	11-23-4050	-	
EL	Distribution	Meters	15-42-4020	20,000	Cont. replacing old meters
Mun. Ct. Div. Fund		Printer	18-01-4020	750	
Mun. Ct. Div. Fund		Police Equipment	18-01-4020	4,750	
Law Enforcemt Trust		Radios	19-01-4020	10,000	
WA	Distribution	Meters	21-42-4020	10,000	Update meters
WA	Distribution	System Improvements	21-42-4070	5,000	
SE	Treatment	Clean Headworks	23-41-4050	20,000	
SE	Treatment	Camera Sewer Lines	23-41-4050	20,000	
SE	Collection	Sewer Liners	23-43-4050	20,000	
SE	Collection	System Improvements	23-43-4070	10,000	
VIN'S		Equipment	25-01-4020	2,000	
VIN'S		Ammunition	25-01-4020	2,000	
Special Parks & Rec.		Park Imp's	26-01-4010	15,000	Sprinklers, lights, etc.

GENERAL - 11 REVENUES		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
0101	Ad Valorem Tax	732,000	751,314	663,199	627,883	733,228
	Neighborhood Revitalization	(47,805)	(42,958)	(29,771)	(28,476)	(42,616)
0103	Delinquent Tax	45,145	24,595	20,000	20,000	20,000
0105	Excise Tax	53	41	44	40	26
0107	Motor Vehicle Tax	109,615	103,716	103,570	103,570	90,893
0109	Local Alcohol Liquor Fund Tax	6,240	7,075	6,300	7,000	7,000
0111	LAVTR	-	-	-	-	-
0112	Recreational Vehicle Tax	2,113	2,081	9,505	2,100	1,785
0113	City County Revenue Sharing	-	-	-	-	-
0114	16/20 M Vehicle Tax	6,908	6,740	6,267	6,267	5,722
0115	In Lieu of Taxes	-	-	-	-	-
0122	Sales Tax - School District	305,242	332,925	320,000	340,000	350,000
0123	Sales Tax	646,795	695,321	660,000	700,000	700,000
0124	County Payments to Recreation	41,350	41,350	41,000	41,000	41,000
0231	City Office Rent	9,000	55,568	9,000	3,000	3,000
0232	FAA Office Rent	15,200	15,200	15,200	15,200	15,200
0236	County Payments to Cemetery	33,600	33,600	33,600	33,600	33,600
0238	County Payment to Fire	23,708	23,759	22,000	1,978	-
0240	Pmt from Chamber of Commerce	-	-	-	-	-
0340	Occupation License	7,637	7,955	8,000	8,000	8,000
0341	Franchises	100,024	109,005	100,000	109,000	110,000
0342	Dog Licenses & Imp. Fees	11,591	12,920	12,000	10,000	10,000
0343	Other Licenses & Permits	14,345	8,365	8,000	8,000	8,000
0344	Police Court Fines	33,088	39,529	45,000	40,000	40,000
0345	Interest on Investments	7,724	1,843	1,500	1,500	2,000
0346	Planning Fees	-	-	-	-	10,000
0450	Airport Revenues	34,698	44,417	20,000	30,000	30,000
0459	Revenue Public Transportation	22,813	27,162	20,000	22,000	22,000
0460	Water Park Receipts	18,462	30,382	30,000	30,000	30,000
0461	Water Park Concessions	7,831	10,339	10,000	10,000	10,000
0462	Cent. Park Concessions	-	-	-	-	-
0464	Police Impound	-	1,370	-	750	750
0465	Youth Activities	-	-	-	-	-
0470	Welcome Center Sales	676	-	-	-	-
0786	Trans from Sewer Util (Franchise)	125,000	125,000	125,000	125,000	130,000
0787	Trans from Econ Dev	317	-	-	-	-

GENERAL - 11 REVENUES (Continued)		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
0788	Trans from Elect Util (Franchise)	500,000	500,000	510,000	510,000	510,000
0789	Trans from Water Util (Franchise)	125,000	125,000	150,000	150,000	160,000
0791	Trans from Health/San (Franchise)	52,000	45,637	54,400	54,400	45,000
0893	Miscellaneous/Reimb.Expenses	16,743	35,116	15,000	15,000	15,000
0894	Reimbursed Diesel Fuel	14,766	24,503	18,000	30,000	30,000
0895	K H C Museum Grant	-	-	-	-	-
0897	Federal Law Enforcement Grant	-	-	-	-	-
0898	LGORP Grant	-	-	-	-	-
Total Revenues		3,021,879	3,198,870	3,006,814	3,026,812	3,129,588
Balance January 1		648,989	694,082	453,383	821,996	493,530
Sub-Total		3,670,868	3,892,952	3,460,197	3,848,808	3,623,118
LESS: Expenditures		2,976,786	3,070,956	3,460,197	3,355,278	3,623,118
Non-Appropriated Balances		-	-	-	-	-
UNENCUMBERED CASH BAL.		694,082	821,996	-	493,530	-

GENERAL - 11 EXPENDITURES GENERAL GOVERNMENT - 02		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	260,153	207,244	252,461	237,495	248,368
1060	Overtime	29	38	1,500	500	750
1070	Pymt to ICMA	-	-	-	-	-
	Total Personal Services	260,182	207,282	253,961	237,995	249,118
2030	Election Expense	-	-	2,500	2,500	2,500
2050	School District Sales Tax	305,242	332,926	320,000	340,000	350,000
2060	Insurance	66,171	82,820	95,000	95,000	98,000
2080	Membership Dues	3,136	3,052	3,000	4,400	4,500
2100	Other Utilities	778	935	1,500	1,500	1,500
2130	Printing/Advertising	3,108	3,468	4,000	3,000	4,000
2140	Professional Services	71,815	113,687	72,000	70,000	80,000
2170	Schooling	1,195	1,297	2,000	2,000	2,000
2180	Telephone	1,699	1,982	2,500	3,000	3,000
2190	Travel & Transportation	862	672	2,500	1,000	1,500
2200	Other	12,000	17,000	5,524	5,524	7,024
2310	Safety Program	-	-	300	-	300
2500	Property Taxes	3,132	4,356	5,500	4,400	4,800
	Total Contractual Services	469,138	562,195	516,324	532,324	559,124
3030	Building Maintenance/Repair	1,217	3,320	5,000	3,000	5,000
3060	Equipment Maintenance/Repair	2,674	2,646	5,000	7,000	7,500
3070	Gasoline/Oil	199	452	1,000	750	1,000
3120	Operating Supplies	12,132	9,418	12,000	12,000	12,000
3130	Postage	-	-	-	-	-
3170	Vehicle Maintenance	412	589	750	750	750
3180	Other	-	-	-	-	-
	Total Commodities	16,634	16,425	23,750	23,500	26,250

GENERAL - 11 EXPENDITURES GENERAL GOV'T - 02 (Continued)		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
4100	Economic Development	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	40,194	18,000	13,500	11,500	13,000
7200	Transfer to MERF	3,000	4,000	4,000	3,000	1,000
7300	Transfer to Grant Imp Fund	-	-	-	-	20,000
7500	Transfer to Economic Developmt.	-	-	-	-	-
	Total Transfers	43,194	22,000	17,500	14,500	34,000
	Total General Government	789,148	807,902	811,535	808,319	868,492

023 – Dept 02 – ADMINISTRATION GENERAL FUND SUMMARY

FUNCTION

Expenses for the City Commission, City Attorney and general administrative staff in part are tracked through this department fund. The Goodland City Commission consists of five Commissioners who are the governing body of the city. The City Commission establishes policy, enacts ordinances, holds public hearings, approves contracts and authorizes all public improvements.

The City Manager is the chief administrative officer of the city and is responsible for the administration of all departments. The City Manager informs and advises the City Commission as required on policy implementation.

The City Clerk oversees services in finance, utility billing, human resources, payroll, records management and customer service to support every other city department and the citizens of Goodland.

OBJECTIVES FOR THIS BUDGET

- Provide payroll and overtime for the Mayor and City Commission, City Manager, City Clerk, ¼ of the IT position, part time building maintenance and in 2023 ½ Administrative Assistant.
\$249,118 Line item 11-02-1010-1060 Salaries and Overtime
- Provide funding for city's portion of election expenses. This occurs when the City requests an election be held.
\$2,500 Line item 11-02-2030 Election Expense
- Payment to USD 352 for dedicated sales tax for school improvement bond.
\$350,000 Line item 11-02-2050 School District Sales Tax
- Provide funding for general fund expenses on property, vehicle, casualty and liability insurance.
\$98,000 Line item 11-02-2060 Insurance
- Funding for professional services for the administration in the City of Goodland.
\$80,000 Line item 11-02-2140 Professional Services
City Attorney \$50,500, City codes \$0.00, Elevator maintenance (City bldg. and Art Center) \$2,500, IT subscriptions/renewals \$3,000, Surveys, other legal \$5,000, Grant writer consultant \$0.00, Planning consultant fees (offset planning fees revenue) \$10,000, other professional services like update city codes \$9,000
- Funding for donations approved by the Commission.
\$7,024 Line item 11-02-2200 Other
Freedom festival \$2,000, NW Kansas Technical College Endowment \$1,024, Flatlander festival \$1,500, Sherman County Community Foundation \$1,000, Western KS Child Advocacy Center \$1,500
- Funding for property taxes for general properties of City.
\$4,800 Line item 11-02-2500 Property Taxes
- Funding for maintenance at the City Building and Art Center.
\$5,000 Line item 11-02-3030 Building Maintenance/Repair

- Funding for maintenance of equipment at City Building and generator maintenance.
\$7,500 *Line item 11-02-3060 Equipment Maintenance/Repair*
- Funding for operating supplies for City Building, receptions, Christmas Party.
\$12,000 *Line item 11-02-3120 Operating Supplies*
- Transfer to Capital Improvement Reserve Fund.
\$13,000 *Line item 11-02-7100 Transfer to CIRF*
General admin main reserve \$3,000, Dispatch remodel payback \$10,000
- Transfer to Municipal Equipment Reserve Fund.
\$1,000 *Line item 11-02-7200 Transfer to CIRF*
City Manager Car \$0.00, IT backbone \$1,000
- Matching funds for grants awarded.
\$20,000 *Line item 11-02-7300 Transfer to Grant Imp. Fund*

Number of staff (full time & part time paid and any volunteers)

In this fund there are three full time employees paid, the City Manager, City Clerk and in 2023 ½ Administrative Assistant. This fund also funds ¼ of IT Director, the part time maintenance employee, Mayor and Commission.

Funding and explain source

General fund revenues from property taxes, sales taxes and other general fund revenues. Indirectly there are transfers from water, sewer, electric and health and sanitation utilities (franchise fees) when possible to pay for other city services.

Any actions taken to control costs or mitigate rising costs in the departments

Utilize city staff for maintenance when possible.

Continue seeking alternate methods to communicate with customers to reduce postage costs.

Utilize grants when available to assist with projects for the City.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

More transparency and communication in financial matters.

Communication to public in a number of avenues – venues – generations.

Inflation of cost and supply of supplies.

Continue seeking grant money available for projects. The City will have to put matching money in reserve to assist being awarded grants.

GENERAL - 11 EXPENDITURES POLICE - 03		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	419,251	421,904	452,661	439,528	506,089
1060	Overtime	20,900	21,803	22,000	22,000	22,000
	Total Personal Services	440,151	443,707	474,661	461,528	528,089
2050	Equipment Maint./Repair	10,903	10,467	11,358	11,358	12,500
2080	Membership Dues	721	725	1,016	800	1,016
2100	Other Utilities	3,527	5,576	5,000	5,000	5,000
2130	Printing/Advertising	1,875	603	800	700	800
2140	Professional Services	9,329	5,521	3,000	5,100	3,500
2170	Schooling/Training	2,514	3,348	2,500	2,500	2,500
2180	Telephone	10,343	11,116	12,500	11,000	11,500
2190	Travel & Transportation	1,559	3,934	4,500	4,500	4,815
2230	Prisoner Care	1,240	1,920	1,500	2,400	2,500
	Total Contractual Services	42,011	43,210	42,174	43,358	44,131
3030	Building Maintenance/Repair	932	1,995	6,000	3,000	6,000
3060	Equipment Maintenance/Rep.	7,015	3,133	6,000	3,000	6,000
3070	Gasoline/Oil	11,040	16,870	22,000	24,000	28,000
3120	Operating Supplies	6,894	7,660	6,500	7,000	7,000
3130	Postage	89	92	200	100	200
3160	Uniform Supplies	1,566	2,866	3,000	2,500	3,000
3170	Vehicle Maintenance/Repair	7,091	7,062	5,000	5,000	5,000
3250	Canine Expenses	1,305	1,816	2,000	1,800	2,000
	Total Commodities	35,932	41,494	50,700	46,400	57,200

GENERAL - 11 EXPENDITURES POLICE - 03 (Continued)		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
4010	Other	-	-	-	-	-
4020	New Equipment	40,077	6,760	15,000	15,084	15,500
4030	New Construction	12,500	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
	Total Capital Outlay	52,577	6,760	15,000	15,084	15,500
7100	Transfer to CIRF	14,500	12,000	7,000	7,000	7,000
7130	Trans to Emp. Ben.	-	-	-	-	-
7200	Transfer to MERF	41,721	10,000	58,142	58,142	50,500
	Total Transfers	56,221	22,000	65,142	65,142	57,500
	Total Police Department	626,892	557,171	647,677	631,512	702,420

2023 – Dept 03 - POLICE GENERAL FUND SUMMARY

FUNCTION

To provide professional and comprehensive law enforcement services for the City of Goodland.

OBJECTIVES FOR THIS BUDGET

- Provide salaries for five officers, two sergeants, assistant chief, records clerk and chief. In addition we have two part time officers and one part time records clerk.
\$528,089 *Line item 11-03-1010-1060 Salaries and overtime*
- Provide funds for additional support services for the department such as Enterpol, Scenedoc, etc.
\$12,500 *Line item 11-03-2050 Equipment Maint/Repair*
- Provide funding for natural gas at the police station.
\$5,000 *Line item 11-03-2100 Other Utilities*
- Provide funding for telephones and cell phones for the department. The Commission approved changing cell services from Verizon to Team Mobile Connecting Hero's program which would not cost the department for cell services for ten years. However, Team Mobile latest correspondence received from Team Mobile is that the program is not available for our area; therefore, it appears at this time we will have to continue with Verizon service.
\$11,500 *Line item 11-03-2180 Telephone*
- Provide funding building maintenance at our facility.
\$6,000 *Line item 11-03-3030 Building Maintenance/Repair*
- Provide funding for maintenance to police equipment and computers.
\$6,000 *Line item 11-03-3060 Equipment Maintenance/Repair*
- Funding for gas and oil for the vehicles. This is a large expense with the vehicles on the go throughout the entire officer shift.
\$28,000 *Line item 11-03-3070 Gasoline/Oil*
- Funding for office supplies and paper.
\$7,000 *Line item 11-03-3120 Operating Supplies*
- Funding for maintenance, tires and repair on vehicles.
\$5,000 *Line item 11-03-3170 Vehicle Maintenance*
- Funding for the third of five year payments for the Body/Dash Cam Program.
\$15,500 *Line item 11-03-4020 New Equipment*
- Transfer of funds to Capital Improvement Reserve Fund.
\$7,000 *Line item 11-03-7100 Transfer to CIRF*
Police Dept. main. reserve \$2,000, Police Dept. roof \$5,000
- Transfer of funds to Municipal Equipment Reserve Fund.
\$50,500 *Line item 11-03-7200 Transfer to MERF*
Bulletproof vest program \$1,000, Upgrade computers \$1,000, Canine program \$2,000, Upgrade police car equipment \$2,500, Radio replacement \$8,000, Police vehicle \$35,000, It backbone \$1,000

Number of staff (full time & part time paid and any volunteers)

Chief - 9 years at Goodland PD

Asst. Chief – 10 years at Goodland PD

Sergeant – 4 years at Goodland PD

Sergeant – 2.5 years at Goodland PD

5 officers with experience between 0 and 8 years at Goodland PD

1 full time police records clerk - 1 year at Goodland PD

1 part time police records clerk – as necessary

2 part time officers – as necessary

Funding and explain source

General fund revenues from police fine, property and sales taxes and other general fund revenues. The police department also utilizes money in other funds. Money from the VIN fund is received by conducting vehicle inspections for the State of Kansas. This money is allowed to be used for training and new equipment. In addition, the department will receive monies from drug forfeitures and vehicles impounded from seizures that are deposited in the Law Enforcement Trust Fund. This money must be used for law enforcement purposes per statute.

Any actions taken to control costs or mitigate rising costs in the departments

We continue to apply for grants.

Training classes are being brought to GPD. Benefits are free attendance for hosting which saves on travel expenses (hotel, gas, wear and tear on patrol units) and wages.

When possible, State contract pricing is requested on vehicles, tires and equipment.

We have partnered with Patrick Leahy Bulletproof Vest Partnership Program. This is a government grant that pays half the cost of officer's vests.

We continue to work with vendors for bulk pricing.

GSA/LESO program- allows patrol rifles on loan from the government.

Participate in campaigns that offer free equipment for participation.

We have set the standard to replace vehicles at 100,000 miles. We purchased two vehicles in early 2022 to replace fleet as approved by commission. As of May 2022, I do not foresee any vehicles exceeding the 70,000 mile limit. The next vehicle request will be in 2024 budget but we continue to put money in reserve for lease purchase payments and plan for future.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

Staffing

“Catching up” to current times

Inflation

Work incentives to encourage officers to stay with department. (Longevity).

GOODLAND’S POLICE VEHICLES

Unit 2 - In service - 2020 Chevrolet Silverado Unmarked Police Chief vehicle, 20,000 mi.

Unit 3 - In Service – 2018 Ford Explorer Police Interceptor 46,903 mi.

Unit 4 – In service 2016 Ford Explorer Police Interceptor 71,772 mi.

Unit 5 – In service 2018 Ford Explorer Police Interceptor 57,526 mi.

Unit 6 – In service 2017 Ford Explorer Police Interceptor 55,204 mi.

Unit 7 – In service 2013 Chevrolet Pickup 103,000 mi. **(being replaced 2022)**

Unit 8 – In service 2014 Ford Pickup. 87,242 mi. **(being replaced 2022)**

Unit 9—In service 2016 Ford Explorer Police Interceptor 76,079 mi.

Unit 10- In service 2016 Ford Explorer Police Interceptor 72,978 mi.

NOTE: Mileage on vehicles is as of May 27, 2022.

GENERAL - 11 EXPENDITURES MUNICIPAL COURT - 04		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	54,975	56,849	58,659	58,653	60,400
1060	Overtime	1,275	1,878	2,500	2,500	2,500
	Total Personal Services	56,250	58,727	61,159	61,153	62,900
2080	Membership Dues	75	25	75	75	75
2130	Printing & Advertising	500	80	500	500	500
2140	Professional Services	3,294	871	4,000	3,000	4,000
2170	Schooling/Training	-	-	-	-	-
2180	Telephone	557	659	800	1,500	1,500
2210	Judge Training	30	-	50	50	50
2230	Prisoner Care	80	800	6,000	4,000	6,000
2240	Indigent Defense	-	-	5,000	1,000	5,000
	Total Contractual Services	4,536	2,435	16,425	10,125	17,125
3060	Equipment Maintenance/Repair	-	1,000	1,000	1,000	1,000
3120	Operating Supplies	864	472	2,000	1,000	2,000
3130	Postage	-	-	-	-	-
	Total Commodities	864	1,472	3,000	2,000	3,000
4010	Other	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	500	500	500	500
	Total Transfers	-	500	500	500	500
	Total Municipal Court	61,650	63,134	81,084	73,778	83,525

2023 – Dept 04 – MUNICIPAL COURT GENERAL FUND SUMMARY

FUNCTION

To provide municipal court services for misdemeanor traffic and city ordinance violations as governed by Title 12, Article 41 of the Kansas Statutes Annotated

OBJECTIVES FOR THIS BUDGET

- Provide the salaries and overtime of the Municipal Court Clerk/Judge
\$62,900 *Line item 11-04-1010-1060 Salaries and Overtime*
- Provide funding for professional services.
\$4,000 *Line item 11-04-2140 Professional Services*
Special prosecutor \$1,500, G-Works system maintenance \$1,500, IT subscriptions/license renewal \$1,000, IMA and EAP \$500
- Provide funding for housing of prisoners as a result of municipal court action.
\$6,000 *Line item 11-04-2230 Prisoner Care*
- Provide funding for court appointed defense counsel as mandated. We have been able to remain under budget on this line item for many years. I do not see any drastic changes with the retention of the current City Attorney.
\$5,000 *Line item 11-04-2240 Indigent Defense*

Number of staff (full time & part time paid and any volunteers)

- 1 - Municipal Court Judge/Clerk
Municipalities will normally have this as two positions, a court clerk and a contracted court attorney. Goodland combined this position into one and she is performing both the clerk and judge duties since February 2004.

Funding and explain source

Funds collected from fines, court costs, attorney fees and restitution remitted to the general fund, property and sales taxes. Other fees are collected as per state statutes and remitted to the state on a monthly basis. Funds collected for Diversion and Administrative fees are allocated for equipment and training for the Municipal Court and the Police Department in the Diversion Fund.

Any actions taken to control costs or mitigate rising costs in the departments

Court attempts to collect all fines assessed to defendants through payment(s) by defendant. The Municipal Court strives to accommodate the defendant by setting up payment plans. If they fail to adhere to the plan, then court may do one or more of the following to attempt to collect the fees due: summon them back to court for a "show cause" hearing, suspend driving privileges on traffic cases, issue a bench warrant, submit unpaid fees to Kansas Setoff program, and submit unpaid fees to a collection agency.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

Barring any unforeseen developments, the municipal court has withstood the budget cuts fairly well. However, as I advise commission, each year, the prisoner care and indigent defense fund could see more activity with more arrests for crimes that require jail time, a change in the city prosecutor and their philosophies on punishments, and the general activity of the police department in enforcement practices.

The facilities and equipment are adequate at this time. There have been discussions over the years about purchasing a metal detector for the Commission/Courtroom. I believe at this point it is cost prohibitive to purchase the equipment and to have someone available to man the detector during meetings or court.

GENERAL - 11 EXPENDITURES ANIMAL CONTROL - 05		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2130	Printing/Advertising	-	-	100	100	100
2140	Professional Services	47,247	48,389	49,500	49,500	55,000
	Total Contractual Services	47,247	48,389	49,600	49,600	55,100
3060	Equipment Maintenance/Repair	-	-	-	-	-
3070	Gasoline/Oil	-	-	-	-	-
3120	Operating Supplies	111	136	150	150	150
3160	Uniform Supplies	-	-	-	-	-
3170	Vehicle Maintenance/Repair	-	-	-	-	-
	Total Commodities	111	136	150	150	150
4020	New Equipment	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	Total Transfers	-	-	-	-	-
	Total Animal Control	47,358	48,525	49,750	49,750	55,250

**2023 – Dept 05 – ANIMAL CONTROL
GENERAL FUND SUMMARY**

FUNCTION

Provide accounting of contracted animal control services to Sherman County and the Goodland community. Sherman County reimburses the City \$675 per month for animal control services.

OBJECTIVES FOR THIS BUDGET

- Contract for professional services
\$55,000 *Line item 11-05-2140*
- Operating supplies
\$150 *Line item 11-05-3120. May need to increase to handle traveling costs to out of town veterinary services.*

Number of staff (full time & part time paid and any volunteers)

None – contract with Kathy Schermerhorn.

Funding and explain source

General fund revenues.

Any actions taken to control costs or mitigate rising costs in the departments

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

The Animal Control contract is from 2010 and has not been reviewed or changed. We estimated a contract increase in 2023 budget.

GENERAL - 11 EXPENDITURES VAN TRANS. - 06		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	14,496	19,682	21,774	20,725	26,040
1060	Overtime	-	-	-	-	-
	Total Personal Services	14,496	19,682	21,774	20,725	26,040
2060	Insurance	682	733	1,000	796	1,000
2130	Printing/Advertising	1,088	805	600	1,000	1,000
2140	Professional Services	889	83	300	300	300
2170	Schooling	75	45	250	150	250
2180	Telephone	997	1,098	1,250	1,250	1,300
2190	Travel/Transportation	-	-	-	-	-
	Total Contractual Services	3,731	2,764	3,400	3,496	3,850
3060	Equipment Maintenance/Repair	-	-	-	300	300
3070	Gasoline/Oil	1,309	4,343	5,500	5,500	6,500
3120	Operating Supplies	162	193	200	200	200
3170	Vehicle Maintenance/Repair	863	1,362	2,500	2,000	2,500
	Total Commodities	2,334	5,898	8,200	8,000	9,500
4020	New Equipment	-	-	-	-	-
4060	Vehicle Renovation	-	1,020	-	-	-
	Total Capital Outlay	-	1,020	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	1,000	1,500	2,000	2,000	2,000
	Total Transfers	1,000	1,500	2,000	2,000	2,000
	Total Van Transportation	21,561	30,864	35,374	34,221	41,390

2023 – Dept 06 – VAN TRANSPORTATION GENERAL FUND SUMMARY

FUNCTION

Fund to account for items related to van transportation program. The program provides point to point transportation service for a fee of \$1.50/trip to anyone who requests during weekdays from 8 am to 3 pm.

OBJECTIVES FOR THIS BUDGET

- Payroll for two part time van drivers & one substitute driver (when fully staffed).
\$26,040 *Line item 11-06-1010 Salaries*
- General advertising of services with Goodland Star News as required by van grant and advertising for employees if needed.
\$1,000 *Line item 11-06-2130 Printing and Advertising*
- Random drug testing and DOT physicals are required are required by federal funding regulations for the drivers.
\$300 *Line item 11-06-2140 Professional Services*
- Telephone for dispatching riders, internet for the IPAD used to schedule riders then in 2023 adding cost of City cell phone to contact drivers and avoid using personal cell phones.
\$1,300 *Line item 11-06-2180 Telephone*
- Gas and oil used in the van.
\$6,500 *Line item 11-06-3070 Gasoline/Oil*
- Vehicle and tire maintenance on the van and lift.
\$2,500 *Line item 11-06-3170 Vehicle Maintenance*
- Transfer funds to Municipal Equipment Reserve Fund.
\$2,000 *Line item 11-06-7200 Transfer to MERF*
City share of new van \$1,500, IT Backbone, \$500

Number of staff (full time & part time paid and any volunteers)

2 part time van drivers and three substitute van drivers, that are current employees of the City and wages paid from their department.

Funding and explain source

The van grant is an 80/20 split with the State of Kansas. Other revenues come from passenger fees for riding the van. Fees are currently set at \$1.50/trip. General fund revenues are estimate at \$20,000 per year which includes van revenue and grant reimbursement.

Any actions taken to control costs or mitigate rising costs in the departments

Extent of support for these activities.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

This is a good part time job for retired individuals, but becomes taxing when you have to load and unload wheelchair or disabled riders.

Increased usage with gas costs and other inflation effects, which in turn will increase our costs.

City share in the cost of a new van with inflation.

GENERAL - 11 EXPENDITURES FIRE DEPT. - 07		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	76,646	96,829	69,179	-	-
1020	Fireman's Salaries	32,601	28,463	38,000	-	-
	Total Personal Services	109,247	125,292	107,179	-	-
2060	Insurance	-	-	-	-	-
2070	Lab Fees/Tests	476	491	600	-	-
2080	Membership Dues	1,695	-	1,800	-	-
2100	Other Utilities	3,483	3,591	4,000	-	-
2110	Postage	90	-	100	-	-
2130	Printing/Advertising	-	106	150	-	-
2140	Professional Services	866	15,964	800	219,579	238,398
2150	Refill Fire Extinguishers	176	333	650	-	-
2170	Schooling	1,983	1,388	3,000	-	-
2180	Telephone	1,640	1,924	2,500	-	-
2190	Travel & Transportation	474	-	1,000	-	-
	Total Contractual Services	10,883	23,797	14,600	219,579	238,398
3020	Apparatus/Tools	8,447	7,736	12,000	-	-
3030	Building Maintenance/Repair	45	18	1,000	-	-
3060	Equipment Maintenance/Repair	13,342	15,832	16,000	-	-
3070	Gasoline/Oil	1,640	2,760	3,100	-	-
3120	Operating Supplies	4,043	2,732	4,000	-	-
3160	Uniform Supplies	832	972	700	-	-
3170	Vehicle Maintenance/Repair	2,078	3,635	6,000	-	-
	Total Commodities	30,427	33,685	42,800	-	-

GENERAL - 11 EXPENDITURES FIRE DEPT. - 07 (Continued)		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
4010	New Equipment	12,185	7,416	-	-	-
4020	New Equipment	-	-	-	-	-
4030	Office Equipment	-	-	-	-	-
4040	Building & Land	-	-	-	-	-
4050	Vehicle Renovation	-	-	-	-	-
	Total Capital Outlay	12,185	7,416	-	-	-
7100	Transfer to CIRF	5,000	5,000	5,000	-	-
7200	Transfer to MERF	47,948	58,000	50,000	-	-
	Total Transfers	52,948	63,000	55,000	-	-
	Total Fire Department	215,690	253,190	219,579	219,579	238,398

2023 – Dept 07 – FIRE DEPARTMENT FUND GENERAL FUND SUMMARY

FUNCTION

City Fire was merged with Sherman County Fire based on approval from the Attorney General in memo dated 09-10-2021 and Inter-local Agreement approved 06-07-2021 by the City Commission. Due to the delay in approval by the Attorney General, City and County staff, with legal guidance made the decision for merger to be effective 01-01-2022.

OBJECTIVES FOR THIS BUDGET

- Dedicated expenditure for city's portion of fire department services as stated in inter-local agreement. The agreement states "The Fire Department budget as approved and adopted shall be funded at 51.8% by Sherman County and at 48.2% by the City of Goodland, which is based on each municipality's budget for fire protection for the 2020 year."

Number of staff (full time & part time paid and any volunteers)

None.

Funding and explain source

General fund revenues of sales and property taxes.

Any actions taken to control costs or mitigate rising costs in the departments

In the fire service, as is almost anywhere, it is very difficult to prevent the control of rising costs. Each year, fire equipment and apparatus costs go up 3% to 7% and that does not include this years and possibly next year's inflation prices. These price increases are out of the control of the fire department, and we are at the mercy of the fire equipment industry since we must purchase equipment designed for the fire service.

As a department we will strive to do our best of taking care of our equipment and apparatus by doing preventive maintenance on fire apparatus, pumps, SCBA's and extrication equipment to help keep the costs down. We already have an annual test and service program of these items, and if anything is found to be damaged, it is fixed by the service technician extending the life of that piece of equipment or apparatus. With that being said, these preventative maintenance programs too are rising in cost, and again this is out of the control of the fire department.

In the fifteen years as Chief of the department, we have already invested in equipment to help with ISO points and to keep our ISO points level or to get better. I do not see a huge need for many loose items/equipment that will need to be purchased soon. Unless a piece of equipment is unrepairable, there is no

need to purchase equipment that we already have or don't need. We will strive to maintain the level of what we have. To spend money just to spend money is not good business. Wants and needs are two different things, if you do not need it, do not purchase it!

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

Volunteerism is a dying breed. In the fifteen years as Fire Chief, I have seen a huge decline in people wanting to do this job, and I do not see it getting any better. This is happening across the entire US. We as a department may have to look at paying firefighters more to attract people to want to do this job. At the moment, each firefighter earns \$26.00 for every call and training they attend. If a call or training lasts more than three hours, each member then earns \$10.00 an hour.

Bunker gear is a Capital Outlay project item that we must replace every 10 years due to the National Fire Protection Agency or NFPA regulations. This is a heavy cost that will have to be looked at and saved for every year. A firefighter cannot safely fight fires with gear that is over 10 years old per NFPA. If the department allows this, and a firefighter is hurt do to his aging gear, the fire department could be held liable.

Fire apparatus in general is another Capital Outlay project that will need support every year. Fire apparatus is only getting more and more expensive. City's Engine 1 was purchased in 2007 at the cost of \$280,000. In today's market, City's Engine 1 will now cost the tax payer over \$400,000. This is something that will need to be seriously looked at since all the City's fire apparatus are becoming an aging fleet. The Rural Department has purchased some used and in very good shape apparatus saving the tax payer hundreds of thousands of dollars. The City also purchased a used apparatus back in 2013. This apparatus is Ladder 1. The City purchased this apparatus at \$130,000 saving the tax payer over \$600,000 and gaining the department more ISO points helping the department go to an ISO class 3 helping the tax payer save money on their fire insurance premiums. Ladder 1 is an aging apparatus (1997) and is a costly apparatus to fix if anything breaks on it, but it's a valuable piece of equipment that makes the department more versatile in fighting structure fires. This apparatus will need to be possibly looked at replacing in the next five to ten years. City Engine 2 (1999) is an aging piece of equipment and too will need to be looked at replacing in the next five to ten years. Engine 3 (1986) is slated to be auctioned and hopefully using these auction funds to go toward a new or nicely used fire apparatus to replace City Engine 2.

The training grounds located at 1006 Armory Rd. is a very slow project due to limited funding. The department uses volunteers to help build training props on the grounds to help train the fire department and making the department a better

trained service. The department utilizes grant funding and donations from the community to help build these training props. The Rural Fire Board has already shown interest in investing in the training grounds by providing almost \$30,000 to help finish the burn/search and rescue building. We would like to have this building completed in the next five years.

In the next ten years, the department will need to look at updating our SCBA's. At the moment we are under the 2013 NFPA standard on SCBA's. Before the SCBA's were updated to the 2013 standard, the SCBA's were under the 2002 NFPA standard. At the time of purchase of the 2013 SCBA standard, each unit cost the City \$5,000. The City purchased eighteen units over a three to four-year span.

The fire service is not a money-making service. We are funded 100% by the tax payer and in return we strive to provide the best fire service between Denver and Kansas City. With striving to provide the best fire service, we may have to invest a little more in the future to help keep it the best trained and equipped department it can be. The Goodland tax payer deserves nothing but the best!

GENERAL - 11 EXPENDITURES BUILDING INSP. - 09		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	32,560	26,430	75,927	56,064	70,933
1060	Overtime	203	235	1,000	4,000	4,000
	Total Personal Services	32,763	26,665	76,927	60,064	74,933
2080	Membership Dues	135	145	250	145	250
2110	Postage	250	-	400	400	500
2130	Printing/Advertising	1,179	200	4,000	3,000	3,000
2140	Professional Services	39,105	45,898	57,000	52,000	52,000
2170	Schooling	877	257	1,200	5,500	7,500
2180	Telephone	358	235	800	1,800	1,800
2190	Travel & Transportation	401	-	1,300	2,500	2,000
	Total Contractual Services	42,305	46,735	64,950	65,345	67,050
3020	Apparatus/Tools	-	-	200	200	200
3060	Equipment Maintenance/Repair	330	-	450	500	450
3070	Gasoline/Oil	319	526	900	900	900
3120	Operating Supplies	936	1,167	1,000	1,400	1,000
3160	Uniform Supplies	73	-	450	450	450
3170	Vehicle Maintenance/Repair	95	-	850	850	850
	Total Commodities	1,753	1,693	3,850	4,300	3,850
4010	Other	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4030	Office Equipment	-	-	-	-	-
4040	Building & Land	-	-	-	-	-
4050	Vehicle Renovation	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-

GENERAL - 11 EXPENDITURES BUILDING INSP. - 09		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	500	500	500	500
	Total Transfers	-	500	500	500	500
	Total Building Inspection	76,821	75,593	146,227	130,209	146,333

2023 – Dept 09 - BUILDING INSPECTION GENERAL FUND SUMMARY

FUNCTION

This fund is provide funding for the services of building inspection, code enforcement and land use review.

OBJECTIVES FOR THIS BUDGET

- Provide salary and overtime for the Building Inspector/Code Enforcement. Early in 2022 the budget contained a second employee that is now being omitted and official is assisted by the administrative assistant.
\$74,933 *Line item 11-09-1010-1060 Salaries and Overtime*
- Provide for printing and advertising expense in the newspaper for code changes, advertisements for bid, nuisance notices, etc. Depending on changes being made this line item could balloon one year from another.
\$3,000 *Line item 11-09-2130 Printing and Advertising*
- Provide funds for professional services on nuisance properties.
\$52,000 *Line item 11-09-2140 Professional Services*
Weed and Nuisance Control \$5,000, Building Demo/Nuisance Abatement/Tree Removal \$45,000, Legal Opinion/Service/Property Descriptions \$1,000, Computer subscriptions/license renewal \$1,000
- Provide funds for schooling to certify official and keep certifications current plus KMU monthly safety meetings. This will also increase travel line item.
\$7,500 *Line item 11-09-2170 Schooling*
- Transfer funds to Municipal Equipment Reserve Fund.
\$500 *Line item 11-06-7200 Transfer to MERF*
IT Backbone.

Number of staff (full time & part time paid and any volunteers)

The Building Inspector/Code Enforcement Official and in 2023 ½ the Administrative Assistant.

Funding and explain source

General fund revenues from occupational licensing, building permits and property taxes. Properties that have not paid for nuisance violations are submitted to Sherman County per code toward the taxes on such property.

Any actions taken to control costs or mitigate rising costs in the departments

We have eliminated the permit technician position at the current time and utilizing the Administrative Assistant in this position.

There are a number of dilapidated properties that have been abandoned and need addressed. We are prioritizing these to meet budget needs.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

Continue to clean up properties that are dilapidated and have been abandoned. In the past the Commission had a housing rehabilitation program approved for \$10,000 in the budget. I believe we need to focus our energy in cleaning up abandoned properties before we further this program.

The cost to update City Code to current 2018 codes will take time and money but we need to continue this as a priority.

GENERAL - 11 EXPENDITURES STREET & ALLEY - 11		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	320,325	301,317	330,635	309,909	365,866
1060	Overtime	7,257	9,212	22,000	15,000	17,000
	Total Personal Services	327,582	310,529	352,635	324,909	382,866
2010	Construction	-	-	-	-	-
2020	Bulk Fuel Purchases	43,808	41,234	40,000	40,000	55,000
2100	Other Utilities	5,540	6,783	8,000	10,000	12,000
2140	Professional Services	8,245	6,042	7,000	7,000	7,000
2170	Schooling	2,648	2,872	4,000	4,000	4,000
2190	Travel & Transportation	284	458	2,000	1,000	2,000
2310	Safety Equip.	430	184	2,500	1,500	2,500
	Total Contractual Services	60,955	57,573	63,500	63,500	82,500
3020	Apparatus/Tools	4,660	6,496	7,000	5,000	7,000
3030	Building Maintenance/Repair	3,735	2,421	4,500	4,500	4,500
3040	Chemicals	3,678	1,096	5,000	5,000	5,000
3060	Equipment Maintenance/Repair	29,203	38,083	45,000	50,000	55,000
3070	Gasoline/Oil	10,222	17,734	40,000	40,000	40,000
3110	Mosquito Control	-	4,329	6,000	3,000	4,500
3120	Operating Supplies	53,995	43,980	65,000	65,000	65,000
3160	Uniform Supplies	6,215	4,670	6,500	6,500	6,500
3170	Vehicle Maintenance/Repair	1,650	2,100	6,500	6,500	6,500
	Total Commodities	113,358	120,909	185,500	185,500	194,000
4020	New Equipment	1,544	-	10,000	10,000	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	22,666	10,536	22,500	22,500	22,500
4060	Vehicle Renovation	-	-	-	-	-
	Total Capital Outlay	24,210	10,536	32,500	32,500	22,500

GENERAL - 11 EXPENDITURES STREET & ALLEY - 11		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
7100	Transfer to CIRF	30,000	77,000	89,500	83,000	60,500
7200	Transfer to MERF	56,292	56,000	76,500	65,000	50,000
	Total Transfers	86,292	133,000	166,000	148,000	110,500
	Total Street & Alley	612,397	632,547	800,135	754,409	792,366

2023 – Dept 11 – STREET AND ALLEY FUND GENERAL FUND SUMMARY

FUNCTION

The expenditures are dedicated to the ongoing repair and maintenance of the streets within Goodland city limits, including snow plowing and removal. Included within these activities are major maintenance and repair items, such as crack sealing, chip sealing, milling and filling, and other items related to our long-term street maintenance plan.

OBJECTIVES FOR THIS BUDGET

- Provide the salaries and overtime for superintendent, seven full-time and two seasonal employees for the Street and alley Department.
\$382,866 *Line item 11-11-1010-1060 Salaries and Overtime*
- Provide for fuel storage full for all city vehicles and Equipment.
\$55,000 *Line item 11-11-2020 Bulk Fuel Purchases*
- Provide for telephone, internet and gas utilities at City Shop.
\$12,000 *Line item 11-11-2100 Other Utilities*
- Provide repair for 26 pieces of large equipment and small hand held equipment.
\$55,000 *Line item 11-11-3060 Equipment Maintenance and Repair*
- Provide for fuel in equipment, vehicles, and oil purchase.
\$40,000 *Line item 11-11-3070 Gasoline/Oil*
- Provide for operating supplies for road maintenance and shop.
\$65,000 *Line item 11-11-3120 Operating Supplies*
Right of Way Maintenance \$2,000, Shop Supplies \$1,500, Project Supplies \$3,000, Concrete \$15,000, Crack seal and Poly Patch \$18,000, Sanding material for winter \$5,000, Cold mix for patching \$8,000, Snow Removal \$5,000, Pavement Marking Paint \$2,000, Street Signs \$5,500
- Replace concrete in allies off Main Street and valley gutter repair.
\$22,500 *Line item 11-11-4050 Building and Land*
Valley Gutter \$7,500, Alley repair \$15,000
- Transfer funds to Capital Improvement Reserve Fund.
\$60,500 *Line item 11-11-7100 Transfer to CIRF*
Replace City Shop Roof \$18,000, Crush Concrete \$0.00, Chip Seal Project \$27,500, Stage 1 Cherry Street Imp.: 19th Street to Hwy 24 \$15,000, Stage 2 Cherry Street Imp.: 19th Street to railroad \$0.00
- Transfer funds to Municipal Equipment Reserve Fund.
\$50,000 *Line item 11-11-7200 Transfer to MERF*
Tandem axle truck \$13,000, Front end loader \$10,000, Replace pull type mower \$5,000, Asphalt zipper \$8,000, Riding mower \$2,000, Front end loader \$5,000, Riding mower \$6,000, Street sweeper \$0.00, Skid loader-mini excavator \$0.00, IT backbone \$1,000

Number of staff (full time & part time paid and any volunteers)

Seven full time employees, Superintendent and two season employees to handle street and alley maintenance.

Funding and explain source

General fund revenues through sales and property tax. Please note that the chip seal project is paid with gas tax in Special Highway. In this budget we transfer additional money to assist with expenses for more streets if necessary.

Any actions taken to control costs or mitigate rising costs in the departments

For 2022, we purchased seven pallets of poly patch instead of ten to complete the streets on the chip seal list. The department has been trying to do a sign project every year which currently consists of updating emergency routes with the new signs and posts. The cost of posts have increased so we did not purchase posts but are completing updated signs. We usually put in new sign posts when replacing faded stops signs, but we have been reusing the old U channel posts.

The uniform contract for this department expires the end of 2022. We have opted out of this contract to save money and purchase clothing for employees. With eight full time employees the department would be going over budget if we maintained current contract.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

There are many challenges the department is going to see in coming years with the cost of materials going up and our equipment getting older.

The material seems to always increase every year, but the budget never increases to help offset rising costs. This year we are seeing huge increases and these are some examples.

Sign post: Was \$40, Now \$55

Cold Patch: Was \$75/ton, Now \$92/ton

Chip seal: Was \$2.00/sq. yard, Now \$2.43/sq. yard

Anything with oil or metal involved seems to have gone up and we do not see this coming down anytime soon. These items are just a few examples and does not include grader blades, paint, saw blades, concrete cure, wood for forms, rebar, and parts for equipment. The availability for many parts has become a problem.

The city also owns some older equipment that need to have more attention than what the city mechanic can handle. Those bills can deplete a budget that has not increased with the amount of equipment the City has. I am not saying a newer piece of equipment will not need to be worked on, but to keep everything operating efficiently, the budget is going to need to be increased to keep equipment operational.

A list of vehicles/equipment with information is below:

Year	Make	Model	Miles/Hrs.	Condition
2006	New Holland Loader	LW130.B	5852hrs	Good
2017	Ford	F-350XL	22244m.	Good
1999	Ford single Axle	F-series	47684m.	Fair
2000	GMC	C 3500	114115m	Fair
2005	Freightliner	Sterling	50753m 2603hrs	Fair/operable
2000	Ford single axle	F-650	38038m 3824hrs	Fair
1997	Skid steer New Holland	Lx 665 Turbo	1927hrs	Fair
2005	Chevy	Silverado 1500	116954m	Good
2000	JD tractor	6410	2898.2hrs	Fair
2007	Superior Broom	Dt80Ct	1109.3hrs	Good
2013	Ford	F-150XL	53134m	Good
1998	JD Loader	Tc44h	7879hrs	Fair
2010	Elgin Sweeper	Pelican	6298.2hrs 22876m	Operable Due to be replaced
2005	Freightliner	Sterling	41420m 2461hrs	Fair
1977	John Deere Tractor	2640		No Three point Working Need replaced
1985	Cat Maintainer	120G	548hrs Meter has been Changed?	Fair
1990	JD Loader	544E	7609hrs	Fair
2009	JD Maintainer	670G	1527 hrs	Good
2008	Ford	F-150	103676 m	Good
1991	Bomag	Bw 12R	183.7 h	Good
2000	Ford	F-550	77448m 4474h	Good
2011	JD Gator	625i	1361.8 hrs	Good
2006	New Holland Skid Steer	LS185.B	2033 hrs	Good
2004	Ford	F-150	76732.6 m	Good
2008	Ford	F-150	67470 m	Good
2017	Freightliner	108SD	812.3h 7969.6m	Good
1996	Fair Snow Blower	742 IC	21.8 hrs	Fair
2017	Freightliner	108SD	683.8h 8191.5m	Good
2021	New Holland	E57C Excavator	70.3 hrs	Good
2016	JD	JD Z997R	620.3 hrs	Fair
2018	JD	JD Z997R	970.8 hrs	Fair

GENERAL - 11 EXPENDITURES AIRPORT - 13		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2060	Insurance	1,876	2,150	2,500	2,185	2,500
2100	Other Utilities	2,233	2,805	3,800	3,800	4,500
2140	Professional Services	375	231	1,400	1,000	1,400
2190	Travel & Transportation	-	-	-	-	-
2500	Property Taxes	20,836	20,899	23,000	23,000	24,000
	Total Contractual Services	25,320	26,085	30,700	29,985	32,400
3020	Apparatus/Tools	-	-	-	-	-
3030	Building Maintenance/Repair	1,670	944	7,000	7,000	7,000
3060	Equipment Maintenance/Repair	1,053	1,710	1,500	1,500	1,500
3120	Operating Supplies	710	325	1,000	1,000	1,000
3170	Vehicle Maintenance/Repair	-	-	-	-	-
	Total Commodities	3,433	2,979	9,500	9,500	9,500
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4050	Building & Land	3,834	3,797	7,000	6,000	7,000
	Total Capital Outlay	3,834	3,797	7,000	6,000	7,000
7100	Transfer CIRF	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	Total Transfers	-	-	-	-	-
Total Airport		32,587	32,861	47,200	45,485	48,900

2023 – Dept 13 AIRPORT FUND GENERAL FUND SUMMARY

FUNCTION

This funds accounts for the expenses related to the maintenance of the airport facility (specifically the terminal and hangars for which the city is responsible) and the property taxes thereof.

OBJECTIVES FOR THIS BUDGET

- Because we receive revenue on T-hangars and other City hangars at airport we are required to pay property taxes on hangars.
\$23,000 *Line item 11-13-2500 Property Taxes*
- Provide maintenance for the airport terminal building, T-hangars and other hangars owned by City.
- \$7,000 *Line item 11-13-3030 Building Maintenance*
- Provide maintenance for airport property.
\$7,000 *Line item 11-13-4050 Building & Land*

Number of staff (full time & part time paid and any volunteers)

N/A

Funding and explain source

Funded by office and land lease rent, sale of crops harvested on airport property, sales taxes and property taxes.

Any actions taken to control costs or mitigate rising costs in the departments

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

Rising cost of natural gas prices and property taxes.
Concern of the age and condition of the T-hangars at the airport. At the current time we continue to have a waitlist of eligible renters.

GENERAL - 11 EXPENDITURES PARKS - 15		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	86,830	104,763	120,496	114,473	156,822
1060	Overtime	1,934	3,696	4,500	4,000	4,000
	Total Personal Services	88,764	108,459	124,996	118,473	160,822
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	929	1,106	2,000	3,000	3,000
2130	Printing and Advertising	400	418	500	100	500
2140	Professional Services	644	858	900	1,200	900
2170	Schooling	960	870	1,000	1,000	1,000
2190	Travel & Transportation	-	-	300	300	300
	Total Contractual Services	2,933	3,252	4,700	5,600	5,700
3020	Apparatus/Tools	612	1,126	1,500	1,000	1,500
3030	Building Maintenance/Repair	985	2,208	2,500	2,000	2,500
3040	Chemicals	3,637	2,200	4,000	4,000	4,000
3060	Equipment Maintenance/Repair	4,784	3,292	5,000	3,000	5,000
3070	Gasoline/Oil	2,782	5,163	4,500	6,000	7,000
3120	Operating Supplies	5,465	3,670	6,000	5,000	6,000
3160	Uniform Supplies	2,887	2,580	3,200	2,000	3,200
3170	Vehicle Maintenance/Repair	828	1,509	1,500	1,500	1,500
	Total Commodities	21,980	21,748	28,200	24,500	30,700
4020	New Equipment	-	-	5,000	3,500	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
	Total Capital Outlay	-	-	5,000	3,500	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	21,500	10,000	10,000	8,500
	Total Transfers	-	21,500	10,000	10,000	8,500
	Total Parks Department	113,677	154,959	172,896	162,073	205,722

2023 – Dept 15 – PARKS GENERAL FUND SUMMARY

FUNCTION

To acquire, develop, operate, and maintain our parks and outdoor environment which enriches the quality of life for residents and visitors alike, and preserves it for future generations.

OBJECTIVES FOR THIS BUDGET

- Provide salaries and overtime for two employees, superintendent and two seasonal employees responsible for the care and maintenance of our parks and right-of-ways.
\$160,822 *Line item 11-15-1010-1060*
- Continuing budgeting amounts for utilities/repairs/maintenance to buildings, equipment, landscaping, infrastructure and vehicles. Amounts may differ in each category depending on the year, but total is not exceeded.
\$3,000 *Line item 11-15-2130 Utilities*
\$4,000 *Line item 11-15-3040 Chemicals*
\$5,000 *Line item 11-15-3060 Equipment Maintenance*
\$7,000 *Line item 11-15-3070 Gas/Oil*
\$6,000 *Line item 11-15-3120 Operating Supplies*
- Transfer to Municipal Equipment Reserve Fund
\$8,500 *Line item 11-15-7200 Transfer to MERF*
Park Equipment \$1,500, Zero Turn Mower \$6,000, Zero Turn Mower \$0.00, IT Backbone \$1,000

Number of staff (full time & part time paid and any volunteers)

Two full time employees, Superintendent and two seasonal employees.

Funding and explain source

General fund revenues including sales and property taxes

Any actions taken to control costs or mitigate rising costs in the departments

We continue to install LED lighting to help cut electricity costs.

Looking at options to lower the cost of uniform supplies.

We watch costs to purchase supplies on sale. We also try to repair everything we can or construct/build parts when feasible to help save money.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

We need to look for additional training on irrigation systems and equipment. It is important to get efficient sprinkler systems installed in all parks.

The park equipment and vehicles are getting older and needing more maintenance.

Many park buildings are in need of painting and maintenance.

Continue facing rising costs with fertilizer, chemicals, equipment and fuel.

The walking trail is an asset to the community. However, the more projects the committee installs (even from grant money), requires more maintenance on behalf of the City.

A list of vehicles/equipment is listed on next page:

Year	Make	Model	Condition
2008	Ford	F-150	Good
2001	Ford	F-150	Good
2009	JD Tractor	4320	Good
2006	JD Mower	997	Good
2006	JD Mower	997	Good
2015	JD Mower	Z997R	Good
2019	JD Mower	Z735M	Good
2013	Polaris Ranger	800	Good
	Billy Goat	Vacuum	Good
	Eco Drill	Grass Drill	Good
	18 ft Trailer	Black 2 Axle	Good
	13 ft Trailer	Yellow 2-Axle	Good
	Broom	Red Pull Type	Good
	Fimco 60 gal Sprayer	Boom Type	Good
	Country Tough 40 Gal Sprayer	Wand type	Good
	Toro Push Mower	Recycler	Good
	Toro Push Mower	SR4	Good
	JD Push Mower		Good
	Honda Push Mower		Good
	Farm Star	3 pt fert spreader	Good
	OMC-Lincoln 72" Aerator	3 pt model	Poor – new one on order
	Toro Aerator	Self Propelled	Good
	AMS-80	3 pt tiller	Good
	Earthquake	2cycle sm tiller	Good
	Earthquake	4 cycle md tiller	Good
	Troy Bilt Edger	4 cycle B/S	Good
	Snapper	Snow Blower	Good
	Stihl	Pole Saw	Good
	Stihl	Leaf Blowers (3)	Good
	Stihl	St shaft weed eaters (2)	Good
	Stihl	Curve Shaft weed eaters (3)	Good
	Stihl MS250	18" Chain Saw	Good
	Home Pro 22T	St shaft Weed eater	Good
	Mi-T-M work pro	3600 psi press washer w/Honda GX	Good

GENERAL - 11 EXPENDITURES MUSEUM - 17		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	52,819	58,422	63,190	63,684	68,232
1060	Overtime	-	-	-	-	-
	Total Personal Services	52,819	58,422	63,190	63,684	68,232
2060	Insurance	2,628	2,744	3,000	3,548	3,800
2080	Membership Dues	597	152	500	200	300
2100	Other Utilities	2,065	2,856	3,500	3,500	4,000
2130	Printing/Advertising	392	514	800	800	800
2140	Professional Services	989	2,805	2,500	2,500	3,300
2170	Schooling	257	532	800	600	800
2180	Telephone	623	891	1,500	1,500	1,500
2190	Travel & Transportation	-	513	500	500	500
	Total Contractual Services	7,551	11,007	13,100	13,148	15,000
3030	Building Maintenance/Repair	560	1,495	1,500	2,500	2,000
3060	Equipment Maintenance/Repair	-	1,221	2,000	1,500	2,000
3070	Gas/Oil	-	-	200	200	300
3120	Operating Supplies	1,532	4,058	5,000	5,000	5,500
3130	Education/Programming	2,653	4,179	6,000	6,000	6,000
3170	Vehicle Maintenance	-	-	-	-	-
	Total Commodities	4,745	10,953	14,700	15,200	15,800
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	K H C Grant	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	500	500	500	500
	Total Transfers	-	500	500	500	500
	Total Museum	65,115	80,882	91,490	92,532	99,532

2023 – Dept 17 –MUSEUM GENERAL FUND SUMMARY

FUNCTION

The mission of the High Plains Museum is to promote, educate, and instill an appreciation of our Western Kansas High Plains heritage through the collection, preservation, exhibition, and educational interpretation of the objects, culture, and ideas representative of Goodland and Sherman County history.

OBJECTIVES FOR THIS BUDGET

- Provides salaries and overtime for Museum Director and three part time staff.
\$68,232 *Line item 11-17-1010-1060 Salaries and Overtime*
- Insurance for artifacts.
\$4,000 *Line item 11-17-2060 Insurance*
- Natural gas charges for the museum.
\$4,000 *Line item 11-17-2100 Other Utilities*
- Professional Services for EAP, programming, fire extinguishers, computer subs/license renewal and alarm monitoring (\$800 annually).
\$3,300 *Line item 11-17-2140 Professional Services*
- Building maintenance on the museum and school house.
\$2,000 *Line item 11-17-3030 Building Maintenance*
- Maintenance and updates on software and computer equipment.
\$2,000 *Line item 11-17-3060 Equipment Maintenance*
- Cleaning and office supplies, gift store inventory, light bulbs, museum quality supplies (archival boxes, tissue paper, etc.) for general day to day operations.
\$5,500 *Line item 11-17-3120 Operating Supplies*
- Expenses for exhibits (traveling & in-house produced), summer camp supplies, speaker costs, hands-on exhibit components, film rights, costumes.
\$6,000 *Line item 11-17-3170 Education/Programming*
- Transfer to Municipal Equipment Reserve Fund.
\$500 *Line item 11-17-7200 Transfer to MERF*
It Backbone

Number of staff (full time & part time paid and any volunteers)

1 full time director and 3 part time employees.

Funding and explain source

General fund sales and property taxes.

Any actions taken to control costs or mitigate rising costs in the departments

If the work can be done by museum/city staff it is, reducing the cost of labor.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

The biggest challenges the museum will face over the next three to five years will be the outside of the building, exhibit and educational programming costs, keeping up with increasing prices for gift store items, replacing our current high school student with another reliable part-time employee who will work Saturdays, and the potential for needing more help in the future years.

GENERAL - 11 EXPENDITURES CEMETERY - 19		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2060	Insurance	-	-	-	-	-
2100	Other Utilities	1,147	1,398	1,500	2,000	2,000
2130	Printing/Advertising	-	-	100	-	100
2140	Professional Services	44,000	44,500	47,500	47,500	47,500
2180	Telephone	-	-	-	-	-
	Total Contractual Services	45,147	45,898	49,100	49,500	49,600
3020	Tools and Apparatus	180	-	-	-	-
3030	Building Maintenance/Repair	1,055	117	1,500	1,500	1,500
3040	Chemicals	2,184	166	2,500	2,500	2,500
3060	Equipment Maintenance	34	86	100	100	100
3120	Operating Supplies	933	913	1,000	1,000	1,000
	Total Commodities	4,386	1,282	5,100	5,100	5,100
4020	New Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	500	500	500	500
	Total Transfers	-	500	500	500	500
	Total Cemetery	49,533	47,680	54,700	55,100	55,200

2023 - Dept 19- CEMETERY GENERAL FUND SUMMARY

FUNCTION

Expenses dedicated to the maintenance and care of the Goodland Cemetery.

OBJECTIVES FOR THIS BUDGET

- Contracted position for cemetery operations/maintenance Contract and updates to Kiosk.
*\$47,500 Line item 11-19-2140 Professional Services
Contract \$47,000, Kiosk \$500*
- Building and Maintenance expenses in cemetery.
\$1,500 Line item 11-19-3030 Building/Maintenance Repair
- Chemicals for cemetery.
\$2,500 Chemicals
- Transfer funds to Capital Improvement Reserve Fund.
*\$0.00 Line item 11-19-7100 Transfer to CIRF
Cemetery Land \$0.00*
- Transfer to Municipal Equipment Reserve Fund.
*\$500 Line item 11-19-7200 Transfer to MERF
IT Backbone*

Number of staff (full time & part time paid and any volunteers)

Services for cemetery maintenance are under contract with Joni Guyer.

Funding and explain source

General fund property taxes, sales taxes and the County pays annually an amount for services (\$33,600).

Any actions taken to control costs or mitigate rising costs in the departments

City staff assists Joni with projects in cemetery to avoid additional labor costs.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

Building maintenance expenses continue to escalate on old buildings. The chapel windows and roof are in need of repair. Only minor repairs have been made to facilities. Roof on maintenance shed is leaking, made minor repairs, we will see if fixed when it rains again.

Chemical expenses to keep stickers and weeds under control continue to escalate. The expense for chemicals are paid both from here and cemetery endowment fund.

The City is limited on remaining spaces available and needs to purchase additional land. This has been addressed the last few years but removed.

GENERAL - 11 EXPENDITURES ECONOMIC DEVELOPMENT 21		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	42,278	41	-	-	-
1060	Overtime	-	-	-	-	-
	Total Personal Services	42,278	41	-	-	-
2080	Membership Dues	100	-	-	-	-
2100	Other Utilities	879	1,221	1,200	1,400	1,500
2130	Printing & Advertising	151	-	-	-	-
2140	Professional Services	1,266	90,125	91,000	91,000	91,000
2170	Training/Schooling	257	-	-	-	-
2180	Telephone	557	425	-	-	-
2190	Travel & Transportation	-	-	-	-	-
2500	Property Taxes	-	-	-	-	-
	Total Contractual Services	3,210	91,771	92,200	92,400	92,500
3030	Building Maintenance	867	651	1,000	750	1,000
3060	Equipment Maintenance/Repair	705	-	1,000	1,000	1,000
3070	Gasoline/Oil	33	-	-	-	-
3120	Operating Supplies	1,373	63	-	-	-
3130	Postage	21	-	-	-	-
3170	Vehicle Maintenance	-	-	-	-	-
	Total Commodities	2,999	714	2,000	1,750	2,000
4010	Marketing & Printing	983	-	-	-	-
4020	New Equipment	-	-	-	-	-
4030	Public Relations	2,140	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Project Development	28,136	-	-	-	-
4060	Incentives	-	-	-	-	-
	Total Capital Outlay	31,259	-	-	-	-
7100	Transfer to CIRF	5,000	-	-	-	-
7200	Transfer to MERF	-	1,000	-	-	-
	Total Transfers	5,000	1,000	-	-	-
	Total Economic Development	84,746	93,526	94,200	94,150	94,500

2023 - Dept 21- ECONOMIC DEVELOPMENT GENERAL FUND SUMMARY

FUNCTION

City share dedicated to Sherman County Community Development per interlocal agreement with Sherman County. Expenses for the Welcome Center building including utilities and maintenance are accounted for as well.

OBJECTIVES FOR THIS BUDGET

- Continue providing funding with Sherman County to SCCD. No changes from prior year.
\$90,000 *Line item 11-21-2140 Professional Services*
- Remaining expenses are for building maintenance, other professional services and utilities.

Number of staff (full time & part time paid and any volunteers)

Services are by contract with SCCD.

Funding and explain source

General fund property taxes, sales taxes and other general fund revenues.

Any actions taken to control costs or mitigate rising costs in the departments

Economic development and incentives come at a cost. Finding affordable incentives that benefit all interests has been difficult.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

Increase in businesses relocating to rural locations because of remote operations.

Is the payment of \$90,000 enough for operations with inflation?

Addressing current issues for the community, such as housing, will come at a cost. Group working on incorporating programs that will work for our community.

GENERAL - 11 EXPENDITURES RECREATION - 23		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	-	-	-	-	-
2130	Printing & Advertising	-	-	-	-	-
2140	Professional Services	53,000	53,149	53,000	53,240	53,240
2190	Travel & Transportation	-	-	-	-	-
2300	Special Services/Umpires	-	-	-	-	-
	Total Contractual Services	53,000	53,149	53,000	53,240	53,240
3030	Building Maintenance/Repair	470	763	2,000	1,500	2,000
3060	Equipment Maintenance/Repair	666	795	1,000	850	1,000
3070	Gasoline/Oil	712	143	850	850	1,000
3110	Operating Supplies	210	468	1,000	650	800
3120	Field Expenses	754	1,098	1,500	1,200	1,200
3180	Adult Activity Rep Equip/Supp.	-	-	-	-	-
3190	Youth Activity Rep Equip/Supp.	-	-	-	-	-
3300	Awards - Adult & Youth	-	-	-	-	-
	Total Commodities	2,812	3,267	6,350	5,050	6,000
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	3,000	3,000	8,000	5,250	2,750
7200	Transfer to MERF	-	-	-	-	-
	Total Transfers	3,000	3,000	8,000	5,250	2,750
	Total Recreation	58,812	59,416	67,350	63,540	61,990

2023 Dept 23 – RECREATION GENERAL FUND SUMMARY

FUNCTION

Expenses for operations and maintenance of baseball/softball complex in agreement with Goodland Activities Center management are accounted for in this department fund. Majority of expenses is directed to GAC in professional services line item.

OBJECTIVES FOR THIS BUDGET

- Provide funds for professional services of the GAC per contract and pest control.
\$53,240 *Line item 11-23-2140 Professional Services*
- Continue budgeting small amounts for building maintenance, equipment maintenance, operating supplies and field crew expenses.
- Transfer to Capital Improvement Reserve Fund
\$2,750 *Line items 11-23-7100 Transfer to CIRF*
Infield conditioner \$2,000, Resurface tennis court \$0.00, Softball complex playground equipment \$750.

Number of staff (full time & part time paid and any volunteers)

City parks staff provide some maintenance at softball and baseball complex.

Funding and explain source

General fund revenue from property and sales taxes and other general fund revenues.

Any actions taken to control costs or mitigate rising costs in the departments

We continue to install LED lighting to help cut electricity costs.

We are updating electrical out at the complexes.

We watch costs to purchase supplies on sale. We also try to repair everything we can or construct/build parts when feasible to help save money.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

The exterior front fence needs replaced.

Will need to replace big net over playground equipment.

GENERAL - 11 EXPENDITURES STEEVER WATER PARK - 25		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	62,273	69,876	77,100	78,000	85,000
1060	Overtime	-	-	-	-	-
	Total Personal Services	62,273	69,876	77,100	78,000	85,000
2060	Insurance	10,886	2,270	3,500	2,871	3,500
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	-	-	-	-	-
2130	Printing & Advertising	62	-	500	150	500
2140	Professional Services	728	1,428	2,600	2,600	2,600
2180	Telephone	1,699	1,982	2,000	2,200	2,500
2190	Travel & Transportation	510	100	800	300	500
	Total Contractual Services	13,885	5,780	9,400	8,121	9,600
3030	Building Maintenance/Repair	338	6,601	2,000	2,000	2,000
3060	Equipment Maintenance/Repair	7,905	11,801	8,000	8,000	8,000
3120	Operating Supplies	2,871	2,082	3,500	3,500	3,500
3130	Concession Supplies	4,824	6,649	8,000	8,000	8,000
3150	Water Park Supplies/Maint.	7,606	8,059	11,000	11,000	11,000
3160	Uniform Supplies	1,097	1,358	1,500	1,500	1,500
	Total Commodities	24,641	36,550	34,000	34,000	34,000
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	10,000	10,000	10,000	10,000	-
7200	Transfer to MERF	10,000	10,500	10,500	10,500	500
	Total Transfers	20,000	20,500	20,500	20,500	500
	Total Steever Water Park	120,799	132,706	141,000	140,621	129,100

2023 Dept 25 – STEEVER WATER PARK GENERAL FUND SUMMARY

FUNCTION

Expenses for operations and maintenance of Steever Water Park are accounted for in this department fund.

OBJECTIVES FOR THIS BUDGET

- Provide salaries for the pool manager, assistant manager, lifeguards and concession workers.
\$85,000 *Line item 11-25-1010 Salaries*
- Insurance costs for structures around the pool area.
\$3,500 *Line item 11-25-2060 Insurance*
- Continue budgeting small amounts for building maintenance and equipment maintenance for the pool.
\$10,000 *Line items 11-25-3030/3060*
- Daily operating and cleaning supplies for the pool.
\$3,500 *Line item 11-25-3120 Operating Supplies*
- Supplies needed to operate and sell concessions at the pool.
\$8,000 *Line item 11-25-3130 Concession Supplies*
- Supplies and equipment maintenance for larger items needed to run the pool on a daily basis.
\$11,000 *Line item 11-25-3150 Water Park Supplies/Maintenance*
- Transfers to Capital Improvement Reserve Fund.
\$0.00 *Line item 11-25-7100 Transfer to CIRF*
Pool Improvements \$0.00
- Transfers to Municipal Equipment Reserve Fund.
\$500 *11-25-7200 Line item Transfer to MERF*
Pool Improvements \$0.00 and IT Backbone \$500

Number of staff (full time & part time paid and any volunteers)

City staff depends on availability of seasonal employees. With the pool and the slide pool, there are numerous stations that require coverage at all times, in addition to concession and front desk workers. Staff numbers average thirty employees.

Funding and explain source

General fund from admission fees, concession sales, property taxes, sales taxes and other general fund revenues.

Any actions taken to control costs or mitigate rising costs in the departments

Other City crews assist in maintenance at the pools when possible to assist with labor and maintenance costs. The street department along with the water department worked together to find and fix leaks, the street department replaced concrete at the pool after deficiencies were addressed

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

Wage of staff at the pool is low because they are seasonal employees. It is getting hard to hire staff.

Admission costs to the pool have not changed in a number of years, we are very low compared to other pools.

The pool is over twenty years old and we are seeing maintenance issues. We have had a number of leaks over the last few years, it is very costly due to the hours looking for leaks, tearing out concrete and replacing it. Is it cost effective to keep putting money into an aging facility, should we look into updating the facility or look for funding for a new facility?

ELECTRIC UTILITY - 15 REVENUES		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
0345	Interest on Investments	7,040	1,498	1,500	1,500	1,500
0454	Insurance Receipts	-	-	-	-	-
0567	Sales & Service Collection	6,202,681	6,332,442	6,300,000	6,310,000	6,310,000
0568	Sale of Supplies & Services	-	38	-	-	-
0569	Connection Fees	5,685	5,536	6,000	6,000	6,000
0571	Pole & Other Rentals	-	-	-	-	-
0574	Receipt from Generation	-	-	-	-	-
0576	Installation Fees & Materials	32,400	91,890	60,000	5,000	20,000
0578	Reconnect Fees	1,522	2,147	2,000	2,000	2,000
0785	Transfer from Self Insurance	-	-	-	-	-
0786	Transfer from Sewer	25,000	25,000	25,000	25,000	25,000
0789	Transfer from Water	-	-	-	-	-
0791	Transfer from Health & Sanitation	-	-	-	-	-
0893	Misc. & Reimbursements	3,286	4,948	5,000	4,500	5,000
0894	Reimbursement of Gas	23,619	37,483	25,000	45,000	45,000
	Total Revenues	6,301,233	6,500,982	6,424,500	6,399,000	6,414,500
	Balance January 1	534,643	790,884	504,353	800,789	493,351
	Sub-Total	6,835,876	7,291,866	6,928,853	7,199,789	6,907,851
	LESS: Expenditures	6,044,992	6,491,077	6,822,607	6,706,438	6,907,405
	Unencumbered Cash Balance	790,884	800,789	106,246	493,351	446

ELECTRIC UTILITY - 15 EXPENDITURES PRODUCTION - 40		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	232,519	251,210	301,032	263,423	318,752
1030	O.A.S.I.	18,082	19,635	24,253	22,141	25,609
1040	Retirement	23,461	24,839	31,386	28,178	33,140
1050	Insurance	87,144	106,446	114,958	105,477	125,253
1060	Overtime	10,405	11,324	12,000	12,000	12,000
	Total Personal Services	371,611	413,454	483,629	431,219	514,754
2010	Construction	-	81	1,500	-	1,000
2020	Bulk Fuel Purchases	14,527	29,379	25,000	30,000	35,000
2060	Insurance	63,955	65,397	90,000	90,000	90,000
2080	Membership Dues	12,225	12,287	13,500	13,500	13,500
2090	Natural Gas	17,165	17,996	20,000	22,000	25,000
2100	Other Utilities	1,951	2,024	3,000	4,700	4,700
2120	Power Purchased	3,133,177	3,375,687	3,500,000	3,500,000	3,500,000
2130	Printing & Advertising	592	209	400	400	250
2140	Professional Services	23,957	39,008	30,000	30,000	32,000
2170	Schooling	1,845	2,397	5,000	5,000	4,000
2190	Travel & Transportation	12	231	3,500	2,500	3,000
2310	Safety Equipment	1,549	1,270	2,000	2,000	2,000
2400	Workman's Compensation	7,676	6,951	10,700	6,246	10,700
	Total Contractual Services	3,278,631	3,552,917	3,704,600	3,706,346	3,721,150

ELECTRIC UTILITY - 15 EXPENDITURES PRODUCTION - 40 (Continued)		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
3020	Apparatus/Tools	4,357	4,133	5,000	5,000	5,000
3030	Building Maintenance/Repair	5,667	5,536	6,000	6,000	6,000
3040	Chemicals	6,152	5,440	8,000	6,000	8,000
3060	Equipment Maintenance/Repair	104,854	77,773	85,000	85,000	85,000
3070	Gasoline/Oil	1,290	1,841	2,500	2,500	2,500
3090	Lubricating Oil	8,169	9,091	12,000	12,000	15,000
3120	Operating Supplies	7,215	10,919	10,000	10,000	10,000
3160	Uniform Supplies	1,508	3,655	4,000	3,000	4,000
3170	Vehicle Maintenance/Repair	95	298	1,500	500	1,500
	Total Commodities	139,307	118,686	134,000	130,000	137,000
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	15,000	15,000	39,000	39,000	39,000
7200	Transfer to MERF	82,000	82,500	75,500	75,500	75,500
7300	Transfer to Electric Reserve	58,000	50,000	-	-	-
	Total Transfers	155,000	147,500	114,500	114,500	114,500
	Total Production	3,944,549	4,232,557	4,436,729	4,382,065	4,487,404

2023 ELECTRIC PRODUCTION FUND SUMMARY

FUNCTION

The City's power plant is manned Monday – Friday from 7 A.M. to 4 P.M. by seven employees. The City of Goodland owns and operates its own electric utility. This enables the City to generate electricity for the entire City if the need arises. Under normal conditions the City purchases electric power from outside sources. However, with the ability to generate its own power the City maintains the ability to provide electric power to our citizens when supply is not available or when cost of production is more advantageous than purchasing power.

OBJECTIVES FOR THIS BUDGET

- Improve the reliability and maintain the capacity of the power plant
- Provide the salaries and benefits for six employees and ½ Director of Electric Utilities with the power plant production.
\$514,754 *Line item 15-40-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime*
- Provide funds for power purchased through our current power contract with Sunflower Electric.
\$3,500,000 *Line item 15-40-2120 Power Purchased*
- Provide funds for maintenance and repair to engines, computer and other equipment in the plant, which are large cost items.
\$85,000 *Line item 15-40-3060*
- Funds for oil for the engines at the plant.
\$15,000 *Line item 15-40-3090 Lubricating Oil*
- Provide funds for office supplies, computer paper, cleaning supplies, bolts, gaskets, etc. for the power plant.
\$10,000 *Line item 15-40-3120*
- Transfer of funds to Capital Improvement Reserve Fund.
\$39,000 *Line item 15-40-7100 Transfer to CIRF*
Retire Underground Tank/Remove \$15,000, Replace Compressor at plant \$16,000, Replace Plant office/shop roof \$8,000
- Transfer of funds to Municipal Equipment Reserve Fund.
\$75,500 *Line item 15-40-7200 Transfer to MERF*
Switch gear 3 phase Sub \$75,000, IT Backbone \$500

Number of staff (full time & part time paid and any volunteers)

There are six employees, currently one of them vacant, and ½ the Director of Electric Utilities in the power plant. During summers 2021 and 2022 we have been asked to assist with an intern apprentice.

Funding and explain source

Electric fund is a fee for service through electric sales, penalties, connections, and other items accounted for separately.

Any actions taken to control costs or mitigate rising costs in the departments

We are monitoring costs of supplies need to maintain power plant operations. Increasing costs of gas has warranted us to reconsider frequency of maintenance runs of the engines at the plant.

Continue changing lights to LED to save on energy costs.

With increased costs the plant will have to consider maintenance more often than new projects to keep costs down. The plant is an asset to the City that provides a good negotiating tool.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

The negotiation and procurement of a new power contract will be our highest priority in the next 3+ years.

The rising costs and ability to get machine parts for our older generators will be a huge concern.

Being able to maintain our staff is a concern. Competing with wage increases in the private sector will be an issue in trying to maintain trained staff.

A list of vehicles/equipment with information is below:

Year	Make	Model	Miles/Hrs.	Condition
2019	TOYOTA	8FGU30 FORKLIFT	95.7 hours	GOOD
1980?	CATERPILLER	FORKLIFT	2,292 hours	OPERABLE
2017	KENWORTH	ALTEC DB-45	11,087 miles 2,280 hours	GOOD
2013	INTERNATIONAL 4300	TEREX T55 UNIT 20	21,019 miles 5131 hours	FAIR
2013	DODGE RAM 5500	ALTEC AT-40G	43,058 miles 2,745 hours	GOOD/FAIR
2005	FORD F550	ALTEC AO300	93,952 miles >10,000 hrs	OPERABLE
2013	FORD	F150	70,070 miles	FAIR
2014	FORD	F150	22,123 miles	GOOD
2020	FORD	F250	2,292 miles	GOOD
2020	FORD	F150	16,646 miles	GOOD
2003	FORD	F550	19,558 miles 2,345 hours	FAIR
2005	BANDIT	250 CHIPPER	1,621 hours	FAIR
2000	TSE	30B PULLER	No hour gauge	GOOD
2016	VERMEER	RTX 550 TRENCHER	217 hours	GOOD

ELECTRIC UTILITY - 15 EXPENDITURES DISTRIBUTION - 42		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	310,125	328,134	364,116	346,071	396,105
1030	O.A.S.I.	24,107	25,364	28,926	27,545	31,373
1040	Retirement	30,579	30,759	37,433	35,647	40,600
1050	Insurance	101,781	123,762	138,662	130,517	143,113
1060	Overtime	9,069	6,591	14,000	14,000	14,000
	Total Personal Services	475,661	514,610	583,137	553,780	625,191
2020	Bulk Fuel Purchases	46,366	46,606	40,000	40,000	50,000
2060	Insurance	63,403	64,721	80,000	80,000	85,000
2100	Other Utilities	-	-	-	1,500	2,000
2130	Printing & Advertising	-	209	600	600	600
2140	Professional Services	7,963	23,701	15,000	15,000	15,000
2170	Schooling	6,165	5,852	8,000	8,000	8,000
2190	Travel & Transportation	2,591	3,600	4,000	4,000	4,000
2310	Safety Equipment	3,060	2,139	4,400	4,400	4,400
2400	Workman's Compensation	5,531	5,000	8,000	5,000	8,000
	Total Contractual Services	135,079	151,828	160,000	158,500	177,000
3010	Lighting Supplies	13,677	19,514	15,000	15,000	14,000
3020	Apparatus/Tools	5,394	8,966	7,000	7,000	7,000
3030	Building Maintenance/Repair	1,333	1,837	1,500	1,500	1,500
3040	Chemicals	1,727	1,968	2,000	2,000	2,000
3050	Construction Material/Supplies	172,250	131,138	180,000	165,000	165,000
3060	Equipment Maintenance/Repair	6,499	45,638	30,000	33,000	35,000
3070	Gasoline/Oil	4,608	7,569	16,000	16,000	12,000
3120	Operating Supplies	5,457	5,129	10,000	7,000	7,000
3130	Postage	48	111	500	500	300
3160	Uniform Supplies	2,981	3,676	5,000	5,000	4,000
3170	Vehicle Maintenance/Repair	1,499	3,018	4,000	4,000	4,000
	Total Commodities	215,473	228,564	271,000	256,000	251,800

ELECTRIC UTILITY - 15 EXPENDITURES DISTRIBUTION - 42 (Continued)		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
4020	New Equipment	20,000	-	20,000	20,000	20,000
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	Total Capital Outlay	20,000	-	20,000	20,000	20,000
7100	Transfer to CIRF	190,000	290,000	290,000	285,000	240,000
7200	Transfer to MERF	70,000	72,500	70,500	70,500	88,770
7300	Transfer to Electric Reserve	58,000	50,417	-	-	-
	Total Transfers	318,000	412,917	360,500	355,500	328,770
	Total Distribution	1,164,213	1,307,919	1,394,637	1,343,780	1,402,761

2023 ELECTRIC DISTRIBUTION FUND SUMMARY

FUNCTION

The Electric Distribution division employs six employees and ½ Electric Superintendent. Primary responsibility of the Distribution System is to maintain existing lines and equipment in good working condition. Maintenance programs have been established to clean traffic lights, checking pole line hardware, keeping street light working and maintaining OSHA clearances of trees in and around City power lines and secondary services and other duties.

OBJECTIVES FOR THIS BUDGET

- Improve the reliability and maintain the power distribution and service lines throughout the City of Goodland's service area.
- Provide the salaries and benefits for six employees and ½ Electric Superintendent associated with electric distribution.
\$625,191 *Line item 15-42-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime*
- Set aside funds for bulk fuel purchases for the City
\$50,000. *Line item 15-42-2020 Bulk Fuel Purchases*
- Set aside funds for the property, vehicle, liability and casualty insurance for electric.
\$85,000 *Line item 15-42-2060 Insurance*
- Provide funds for professional services such as random testing, annual testing of our equipment, etc.
\$15,000 *Line item 15-42-2140 Professional Services*
- Funds to purchase bulbs and fixtures.
\$14,000 *Line item 15-42-3010 Lighting Supplies*
- Provide funding for poles, wire, and related hardware to construct power lines.
\$165,000 *Line item 15-42-3050 Construction Materials/Supplies*
- Funds for maintenance and repairs on equipment.
\$35,000 *Line item 15-42-3060 Equipment Maintenance/Supplies*
- Provide funds for gas and diesel for department equipment.
\$12,000 *Line item 15-42-3070 Gasoline/Oil*
- Transfer of funds to Capital Improvement Reserve Fund.
\$240,000 *Line item 15-42-7100 Transfer to CIRF*
Rebuild section north loop \$10,000, Rebuild 8th-10th, Eustis-Harrison \$20,000, Rebuild Main Street \$30,000, 7 mile tie replacement \$90,000, South loop project \$90,000
- Transfer of funds to Municipal Equipment Reserve Fund.
\$88,770 *Line item 15-42-7200 Transfer to MERF*
Replace unit 20 \$25,000, Replace service truck \$3,270, Replace unit 19 \$25,000, Replace unit 41 \$35,000, IT Backbone \$500

Number of staff (full time & part time paid and any volunteers)

There are six employees, currently one of them vacant, and ½ the Director of Electric Utilities in electric distribution.

Funding and explain source

Electric fund is a fee for service through electric sales, penalties, connections, and other items accounted for separately.

Any actions taken to control costs or mitigate rising costs in the departments

We are currently looking at ways to control supply chain issues. Whether it be through cooperation through other municipalities or Co-ops. We have been in conversations about becoming a member of a KMEA member utility warehouse.

We may need to order bucket trucks now to be able to receive them within two years. The cost of the trucks has also been affected by inflation.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

It is tough to manage the budget through these tough times. Maintaining our infrastructure will be most important. With costs and supply chain issues, any future growth will have to be planned out. The days of getting material in 2 weeks are in the past. We are currently looking at months and years.

Ordering new equipment is also an issue, with vendors quoting up to two years for trucks. Each year the cost rises so we will have to look at our budget and determine if the amount we budgeted for in the past will even come close to purchasing the units in the future.

Maintaining our current trained staff will be key.

ELECTRIC UTILITY - 15 EXPENDITURES COM. & GENERAL - 44		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	181,348	159,498	166,308	169,579	182,930
1030	O.A.S.I.	13,548	12,009	13,105	13,355	14,377
1040	Retirement	15,919	14,984	16,959	17,283	18,605
1050	Insurance	76,732	93,576	96,869	90,982	99,328
1060	Overtime	1,770	3,706	5,000	4,000	5,000
	Total Personal Services	289,317	283,773	298,241	295,199	320,240
2060	Insurance	9,354	9,818	15,000	15,000	20,000
2100	Other Utilities	1,753	2,322	3,000	4,200	5,000
2130	Printing & Advertising	318	645	1,000	500	1,000
2140	Professional Services	70,960	79,795	77,000	79,000	82,000
2160	Rental Contracts	3,952	3,947	4,500	4,500	4,500
2170	Schooling	1,570	770	2,500	2,000	2,500
2180	Telephone	8,595	10,049	14,000	12,000	12,500
2190	Travel & Transportation	-	-	1,200	1,000	1,200
2400	Workman's Compensation	253	244	600	244	600
2500	Property Taxes	180	180	250	250	250
	Total Contractual Services	96,935	107,770	119,050	118,694	129,550
3030	Building Maintenance/Repair	-	-	250	-	250
3060	Equipment Maintenance/Repair	2,564	3,109	3,000	3,000	3,500
3070	Gasoline/Oil	-	-	200	200	200
3120	Operating Supplies	9,338	10,092	15,000	15,000	15,000
3130	Postage	15,490	15,000	18,000	16,000	16,000
3170	Vehicle Maintenance	-	-	-	-	-
3180	Other-Reimb. Overpayments	3,288	7,267	2,500	2,500	2,500
	Total Commodities	30,680	35,468	38,950	36,700	37,450

ELECTRIC UTILITY - 15 EXPENDITURES COM. & GENERAL - 44 (Continued)		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
4010	Energy Efficiency Programs	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	2,461	-	-	-	-
4050	Building and Land	-	-	-	-	-
4060	Ec. Dev. Incentives	-	-	-	-	-
	Total Capital Outlay	<u>2,461</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	2,000	8,000	8,000	3,000	3,000
	Total Transfers	<u>2,000</u>	<u>8,000</u>	<u>8,000</u>	<u>3,000</u>	<u>3,000</u>
	Total Commercial & General	421,393	435,011	464,241	453,593	490,240

2023 ELECTRIC COMMERCIAL AND GENERAL FUND SUMMARY

FUNCTION

Expenses for the services in finance, utility billing, human resources, payroll and customer service to support all city department and citizens of Goodland. The City Clerk oversees employees servicing this department.

OBJECTIVES FOR THIS BUDGET

- Provide the payroll, overtime, taxes and benefits for Human Resources/Payroll Clerk/Treasurer, Accounts Payable/Receivable Clerk, Utility Billing/Deputy City Clerk and Customer Service Clerk and ¼ of the IT position.
\$320,240 *Line item 15-44-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime*
- Provide funding for share of a portion of the liability, property, casualty and auto insurance expenses.
\$20,000 *Line item 15-44-2060 Insurance*
- Provide funding for professional service supporting the department such as software systems support (Itron meter reading, Tantalus electronic metering, and G-Works accounting), collection expenses, share of audit fees, Swift911, Folder/Postage machines, credit card transaction fees, share of IMA fees, share of Consortium Services and IT subscriptions/licenses.
\$82,000 *Line item 15-44-2140 Professional Services*
IMA \$1,400, Postal Sub. \$1,300, Tantalus \$12,000, G-Works \$21,000, Midwest Connect \$2,200, Itron \$,8,432, M-files \$1,500, Swift911 \$2,000, credit card transactions \$30,518, collections \$1,500, Consortium \$150
- Provide telephone and internet to offices.
\$12,500 *Line item 15-44-2180 Telephone*
- Provide operating supplies to our office, in additions many other offices use our supply.
\$15,000 *Line item 15-44-3120 Operating Supplies*
- Provide postage services for the postage machine in City office and the postage permit for bulk mailing.
\$16,000 *Line item 15-44-3130 Postage*
- Transfer funds to Municipal Equipment Reserve Fund.
\$3,000 total *Line item 15-44-7200 Transfer to MERF*
Update Christmas Decorations \$0.00, Upgrade Computers \$2,000, IT Backbone \$1,000

Number of staff (full time & part time paid and any volunteers)

Department employees are the Utility Billing/Deputy City Clerk, HR/Payroll/Treasurer, AP/AR Clerk, Customer Service Clerk and ¼ IT Director.

Funding and explain source

Electric fund is a fee for service through electric sales, penalties, connections, and other items accounted for separately. When budget permits, transfers from water, sewer, and health and sanitation are budgeted to pay share of services.

Any actions taken to control costs or mitigate rising costs in the departments

Continue paying transaction fees for online payments to encourage payment on accounts, trying to limit delinquent and cutoff accounts.

Promote use of the Front Desk services where bills are emailed to help reduce postage costs.

With customers using the new Front Desk for utility account, this reduces number of bills mailed out. Customers receive bills through email.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

The accounting software is requiring services to transfer to the cloud over time. They are claiming efficiency of services, but it is increasing costs based on users and increases credit card fees. So far they have only required transfer of utility billing and are strongly encouraging payroll services.

More transparency in billing matters.

Cross training of operations. It is becoming difficult to keep updated and have time to cross train employees on other jobs. Sometimes we find it is difficult for the employee to learn another job.

Improve communication to public through a number of avenues because fewer people are subscribing to the newspaper and obtaining information online.

ELECTRIC UTILITY - 15 EXPENDITURES MISCELLANEOUS		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
7010	Trans to General (Franchise)	500,000	500,000	510,000	510,000	510,000
7500	Transfer - Economic Dev.	-	-	-	-	-
5020	Compensation Tax	14,837	15,590	17,000	17,000	17,000
	Total Miscellaneous	514,837	515,590	527,000	527,000	527,000

ELEC. UTILITY RESERVE-32 REVENUES		ACTUAL 2021	ESTIMATED ACTUAL 2022	ESTIMATE 2023
Unencumbered Cash Balance		605,565	448,070	448,700
0345	Interest on Investments	624	630	630
0567	Feb '21 Extra Ord Pwr Costs	103,177	-	118,637
0788	Transfer from Electric Utility	100,417	-	-
0789	Transfer from Water	-	-	-
0893	Miscellaneous	-	-	-
Total Revenues		<u>809,783</u>	<u>448,700</u>	<u>567,967</u>
EXPENDITURES				
2040	Engineering Fees	-	-	-
2200	Other Contractual	221,993	-	-
4020	New Equipment	2,000	-	-
4050	Building & Land	-	-	-
7100	Transfer to CIRF (Water Proj.)	-	-	-
7130	Transfer to Employee Benefits	<u>137,720</u>	<u>-</u>	<u>-</u>
Total Expenditures		<u>361,713</u>	<u>-</u>	<u>-</u>
Unencumbered Cash Balance		448,070	448,700	567,967

K.S.A. 12-825d authorizes surplus funds derived from the sale and consumption of electricity may be transferred to a reserve fund for future maintenance and operation of the electric utility and for the construction of improvements and expansion thereto. Resolution No. 1171 authorizes the fund per K.S.A. 12-825d. Expenditures in this fund are not subject to budget law.

WATER UTILITY - 21 REVENUES		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
0345	Interest on Investments	2,356	579	2,000	600	700
0454	Insurance Receipts	-	-	-	-	-
0567	Sales & Service Collections	1,171,885	1,193,896	1,125,000	1,160,000	1,160,000
0568	Sales of Supplies & Services	724	-	2,000	-	2,000
0569	Connection Fees	3,690	3,500	4,000	3,500	3,500
0576	Installation Fees & Materials	28,054	28,372	10,000	10,000	10,000
0578	Reconnect Fees	1,120	1,430	1,000	1,000	1,000
0785	Transfer from Self Insurance	-	-	-	-	-
0790	Transfer from Water Reserve	-	-	-	-	-
0893	Miscellaneous/Reimbursements	2,663	2,999	1,500	3,750	1,500
0894	Reimbursement for Gas & Oil	-	-	-	-	-
Total Revenues		1,210,492	1,230,776	1,145,500	1,178,850	1,178,700
Balance January 1		294,827	364,053	334,768	540,047	285,360
Sub-Total		1,505,319	1,594,829	1,480,268	1,718,897	1,464,060
LESS: Expenditures		1,141,266	1,054,782	1,449,230	1,433,537	1,459,523
Unencumbered Cash Balance		364,053	540,047	31,038	285,360	4,537

WATER UTILITY - 21 EXPENDITURES PRODUCTION - 40		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	78,569	73,802	75,213	77,399	111,424
1030	O.A.S.I.	6,149	6,632	6,251	6,992	9,595
1040	Retirement	7,804	8,408	8,090	9,048	12,417
1050	Insurance	16,164	20,797	22,785	20,324	22,573
1060	Overtime	2,565	16,281	6,500	14,000	8,000
	Total Personal Services	111,251	125,920	118,839	127,763	164,009
2020	Bulk Fuel Purchases	-	-	-	-	-
2060	Insurance	4,677	6,197	12,000	12,000	12,000
2070	Lab Fees/Tests	429	745	1,500	1,500	1,500
2080	Membership Dues	960	920	1,000	1,000	1,000
2100	Other Utilities	2,512	2,811	5,000	5,000	5,000
2130	Printing & Advertising	1,044	479	1,000	1,000	1,000
2140	Professional Services	33,462	23,312	40,000	40,000	40,000
2170	Schooling	513	1,543	3,500	3,500	3,500
2180	Telephone	6,294	6,212	8,000	7,000	7,000
2190	Travel and Transportation	45	1,617	2,500	2,500	2,500
2310	Safety Equipment	-	93	1,000	1,000	1,000
2400	Workman's Compensation	624	585	1,500	526	1,500
	Total Contractual Services	50,560	44,514	77,000	75,026	76,000
3020	Apparatus/Tools	1,668	1,572	3,000	3,000	3,000
3030	Building Maintenance/Repair	554	1,847	2,500	2,500	2,500
3040	Chemicals	36,662	48,128	43,000	43,000	43,000
3060	Equipment Maintenance/Repair	45,000	9,317	40,000	40,000	40,000
3070	Gasoline/Oil	1,709	2,571	5,000	4,000	5,000
3120	Operating Supplies	5,578	1,367	6,000	5,000	6,000
3130	Postage	633	677	1,000	1,000	1,000
3150	Replacement Parts	-	-	-	-	-
3160	Uniform Supplies	2,855	2,829	3,000	3,000	3,000
3170	Vehicle Maintenance	-	66	2,500	2,500	2,500
	Total Commodities	94,659	68,374	106,000	104,000	106,000

WATER UTILITY - 21 EXPENDITURES PRODUCTION - 40 (Continued)		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	50,000	35,000	175,000	175,000	175,000
7200	Transfer to MERF	100,000	60,723	52,540	52,540	500
7300	Transfer to Electric Reserve	-	-	-	-	-
7310	Transfer to Water Reserve	20,000	-	22,000	22,000	-
	Total Transfers	170,000	95,723	249,540	249,540	175,500
	Total Production	426,470	334,531	551,379	556,329	521,509

WATER UTILITY - 21 EXPENDITURES DISTRIBUTION - 42		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	124,166	72,503	107,549	112,317	122,577
1030	O.A.S.I.	10,358	6,211	9,451	9,816	10,601
1040	Retirement	13,050	7,535	12,231	12,703	13,719
1050	Insurance	42,036	40,729	67,032	41,884	47,929
1060	Overtime	13,669	10,296	16,000	16,000	16,000
	Total Personal Services	203,279	137,274	212,263	192,720	210,826
2060	Insurance	4,677	5,133	8,000	8,000	8,000
2070	Lab Fees/Tests	-	-	-	-	-
2100	Other Utilities	4,074	3,372	4,500	4,500	4,500
2130	Printing & Advertising	-	-	-	-	-
2140	Professional Services	11,595	8,272	43,000	43,000	43,000
2170	Schooling	513	1,084	1,000	1,000	1,000
2310	Safety Equipment	-	-	1,000	1,000	1,000
2350	Deposit Interest Expense	62	14	50	15	50
2400	Workman's Compensation	1,171	1,041	2,000	935	2,000
	Total Contractual Services	22,092	18,916	59,550	58,450	59,550
3020	Apparatus/Tools	2,889	2,301	3,000	3,000	3,000
3040	Chemicals	20	-	-	-	-
3050	Construction Material/Supplies	62,603	59,069	65,000	65,000	65,000
3060	Equipment Maintenance/Repair	3,831	3,136	9,000	9,000	9,000
3070	Gasoline/Oil	2,976	3,730	6,000	6,000	6,000
3080	Hydrants	6,000	6,000	6,000	6,000	6,000
3120	Operating Supplies	2,743	3,712	6,000	6,000	6,000
3130	Postage	9	-	-	-	-
3160	Uniform Supplies	440	-	2,500	2,500	2,500
3170	Vehicle Maintenance	1,579	2,023	2,200	2,200	2,200
	Total Commodities	83,090	79,971	99,700	99,700	99,700

WATER UTILITY - 21 EXPENDITURES DISTRIBUTION - 42 (Continued)		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
4020	New Equipment	7,500	17,384	10,000	10,000	10,000
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	10,173	-	10,000	10,000	5,000
	Total Capital Outlay	<u>17,673</u>	<u>17,384</u>	<u>20,000</u>	<u>20,000</u>	<u>15,000</u>
7100	Transfer to CIRF	221,000	318,038	309,338	309,338	365,438
7200	Transfer to MERF	12,000	12,500	12,500	12,500	15,000
7310	Transfer to Water Reserve	20,000	-	22,000	22,000	-
	Total Transfers	<u>253,000</u>	<u>330,538</u>	<u>343,838</u>	<u>343,838</u>	<u>380,438</u>
	Total Distribution	579,134	584,083	735,351	714,708	765,514

**2023 WATER ENTERPRISE FUND
FUND 21/40 PRODUCTION AND 21/42 DISTRIBUTION SUMMARY**

FUNCTION

Provide clean, safe drinking water for the use and benefit of the citizens of Goodland and maintain sufficient flow and availability of water for fire protection.

OBJECTIVES FOR THIS BUDGET

- Improve the reliability and maintain the capacity of the production and distribution systems.
- Continue to work with the fire department on a continuing program of flushing fire hydrants and exercising valves as part of system maintenance.
- Continue to develop a program to limit and account for water loss.
- Continue to budget adequate funding for the replacement of media at the water treatment plant.

PRODUCTION

- Provide the salaries and benefits for the Superintendent of water and sewer utilities and ¼ of the IT Director:
\$164,009 *Line item 21-40-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime*
- Provide funding for liability, casualty, vehicle and property insurance for water production.
\$12,000 *Line item 21-40-2060 Insurance*
- Provide professional services on the wells, IT subscriptions/licenses, and water lines.
\$40,000 *Line item 21-40-2140 Professional Services*
- Provide funds for chlorine and salt for use at the treatment plant.
\$43,000 *Line item 21-40-3040 Chemicals*
- Provide funds for maintenance and repairs on the wells and towers.
\$40,000 *Line item 21-40-3060 Equipment Maintenance/Repair*
- Transfer of funds to Capital Improvement Reserve Fund.
\$175,000 *Line item 21-40-7100 Transfer to CIRF*
Water Plant update (including media) \$35,000, Repaint water tower \$5,000, Water tower maintenance contract \$100,000, Drill well in Memory Park \$35,000
- Transfer of funds to Municipal Equipment Reserve Fund. The decrease in 2023 is due to the payback of SRF water loan being paid off in 2022.
\$500 *Line item 21-40-7200 Transfer to MERF*
IT Backbone

DISTRIBUTION

- Provide the salaries and benefits for three employees of the water utility system and one seasonal employee.
\$210,826 *Line item 21-42-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime*

- Provide funding for liability, casualty, vehicle and property insurance for water distribution.
\$8,000 *Line item 21-42-2060 Insurance*
- Provide professional services on the contracts and maintenance of water towers.
\$43,000 *Line item 21-42-2140 Professional Services*
- Purchase materials and supplies to construct and repair water lines and towers through City.
\$65,000 *Line item 21-42-3050 Construction Materials/Supplies*
- Funds to purchase meters to replace old, outdated and non-radio read meters.
\$10,000 *Line item 21-42-4020 New Equipment*
- Funds to purchase equipment or maintain the water system.
\$5,000 *Line item 21-42-4070 Capital Maintenance*
- Transfer of funds to Capital Improvement Reserve Fund.
\$365,438 *Line item 21-42-7100 Transfer to CIRF*
2016 bond payment \$270,438, Water line replacement \$95,000
- Transfer of funds to Municipal Equipment Reserve Fund.
\$15,000 *Line item 21-42-7200 Transfer to MERF*
Vactron \$12,000, Shoring/Tools \$2,500, IT Backbone \$500

Number of staff (full time & part time paid and any volunteers)

We have four full time employees that share the water production and distribution systems. The fund also pays for ¼ of the IT Director's salary and benefits.

Funding and explain source

Water fund is a fee for service through water sales, penalties, connections, water taps, and other items accounted for separately.

Any actions taken to control costs or mitigate rising costs in the departments

Water rates were recently reviewed with a slight increase. Rates need to be reviewed annually.

Continue maintenance on equipment. Equipment is aged.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

The water towers have been neglected for a number of years with maintenance and the contracts to complete maintenance. We need to get a plan in place.

Training of staff for certifications required to meet State requirements.

Crew is new to system, training is required to get familiar with the water systems.

Purchase well rights near City limits or build new well sites, then resize raw water lines for water well expansion.

Rehab current wells on a continual basis. Wells are old and need regular maintenance.

Expanding water lines for community growth and a waterline project for updates to our infrastructure.

New regulations require more sampling in the near future.

Develop and maintain a backflow/cross-connection control program to comply with State regulations.

Get a plan in place to insert valving in system to prevent shutting down a larger area than needed when working on water lines.

**Amortization Schedule
GO Series 2016 Bonds**

Pymt Date	Total Principal	Total Interest	Total Pymt	Pymt Date	Total Principal	Total Interest	Total Pymt
3/1/2017	-	53,683.93	53,683.93	3/1/2033	-	15,150.00	15,150.00
9/1/2017	-	42,568.75	42,568.75	9/1/2033	240,000.00	15,150.00	255,150.00
3/1/2018	-	42,568.75	42,568.75	3/1/2034	-	11,550.00	11,550.00
9/1/2018	-	42,568.75	42,568.75	9/1/2034	250,000.00	11,550.00	261,550.00
3/1/2019	-	42,568.75	42,568.75	3/1/2035	-	7,800.00	7,800.00
9/1/2019	-	42,568.75	42,568.75	9/1/2035	255,000.00	7,800.00	262,800.00
3/1/2020	-	42,568.75	42,568.75	3/1/2036	-	3,975.00	3,975.00
9/1/2020	105,000.00	42,568.75	147,568.75	9/1/2036	265,000.00	3,975.00	268,975.00
3/1/2021	-	41,518.75	41,518.75				
9/1/2021	185,000.00	41,518.75	226,518.75				
3/1/2022	-	39,668.75	39,668.75				
9/1/2022	195,000.00	39,668.75	234,668.75				
3/1/2023	-	37,718.75	37,718.75				
9/1/2023	195,000.00	37,718.75	232,718.75				
3/1/2024	-	35,768.75	35,768.75				
9/1/2024	200,000.00	35,768.75	235,768.75				
3/1/2025	-	33,768.75	33,768.75				
9/1/2025	205,000.00	33,768.75	238,768.75				
3/1/2026	-	31,718.75	31,718.75				
9/1/2026	210,000.00	31,718.75	241,718.75				
3/1/2027	-	29,618.75	29,618.75				
9/1/2027	210,000.00	29,618.75	239,618.75				
3/1/2028	-	27,518.75	27,518.75				
9/1/2028	220,000.00	27,518.75	247,518.75				
3/1/2029	-	25,318.75	25,318.75				
9/1/2029	220,000.00	25,318.75	245,318.75				
3/1/2030	-	23,118.75	23,118.75				
9/1/2030	230,000.00	23,118.75	253,118.75				
3/1/2031	-	20,675.00	20,675.00				
9/1/2031	230,000.00	20,675.00	250,675.00				
3/1/2032	-	18,087.50	18,087.50				
9/1/2032	235,000.00	18,087.50	253,087.50				
TOTAL PAYMENTS					3,650,000.00	1,157,615.18	4,807,615.18

WATER UTILITY - 21		ACTUAL	ACTUAL	BUDGET	REVISED	BUDGET
EXPENDITURES		2020	2021	2022	2022	2023
MISCELLANEOUS						
7130	Trans to General (Franchise)	125,000	125,000	150,000	150,000	160,000
7160	Transfer to Electric C&G	-	-	-	-	-
5020	Clean Drinking Water Fee	9,764	9,675	10,000	10,000	10,000
5080	Comp Tax Remittance	898	1,493	2,500	2,500	2,500
Total Miscellaneous		135,662	136,168	162,500	162,500	172,500

WATER UTILITY RESERVE-33 REVENUES		ACTUAL 2021	ESTIMATED ACTUAL 2022	ESTIMATE 2023
Unencumbered Cash Balance		230,543	229,706	273,956
0345	Interest on Investments	253	250	250
0789	Transfer from Water Utility	-	44,000	-
0893	Miscellaneous	-	-	-
Total Revenues		230,796	273,956	274,206
EXPENDITURES				
2040	Engineering Fees	-	-	-
2200	Other Contractual	90	-	-
4020	New Equipment	1,000	-	-
4050	Building & Land	-	-	-
7130	Transfer to Employee Benefits	-	-	-
7250	Transfer to Water Utility	-	-	-
Total Expenditures		1,090	-	-
Unencumbered Cash Balance		229,706	273,956	274,206

K.S.A. 12-825d and City Resolution No. 1172 authorizes the City to establish a Reserve Fund for the Water Utility Fund which shall be used by the City to finance improvements set forth in the City's Improvement Plan for the Water Utility Fund. Funds are budgeted in the Water Utility fund to be transferred into this fund. Expenditures in this fund are not subject to budget laws.

SEWER UTILITY - 23 REVENUES		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
0345	Interest On Investments	514	142	250	175	250
0454	Insurance Receipts	-	-	250	-	-
0567	Sales & Service Collections	483,169	476,968	475,000	476,000	476,000
0576	Installation Fees & Materials	500	2,250	500	500	500
0785	Transfer from Self Insurance	-	-	-	-	-
0893	Misc./Reimbursement	-	-	-	-	-
Total Revenues		484,183	479,360	476,000	476,675	476,750
Balance January 1		110,214	142,132	99,380	122,172	97,952
Sub-Total		594,397	621,492	575,380	598,847	574,702
LESS: Expenditures		452,265	499,320	562,456	500,895	570,728
Unencumbered Cash Balance		142,132	122,172	12,924	97,952	3,974

SEWER UTILITY - 23 EXPENDITURES TREATMENT - 41		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	44,473	48,095	54,260	58,065	57,713
1030	O.A.S.I.	3,410	3,644	4,380	4,671	4,645
1040	Retirement	4,281	4,500	5,198	5,550	5,505
1050	Insurance	11,938	13,102	15,173	23,238	29,159
1060	Overtime	672	132	3,000	3,000	3,000
	Total Personal Services	64,774	69,473	82,011	94,524	100,022
2060	Insurance	4,677	4,794	8,200	8,200	8,500
2070	Lab Fees/Tests	1,448	3,870	4,000	4,000	4,000
2100	Other Utilities	-	-	-	-	-
2140	Professional Services	4,527	5,342	4,800	4,800	4,800
2170	Schooling	282	632	1,000	1,000	1,000
2180	Telephone	1,080	1,251	2,000	2,000	2,000
2190	Travel & Transportation	170	-	250	250	250
2310	Safety Equipment	-	-	250	250	250
2400	Workman's Compensation	1,073	959	1,500	862	1,500
	Total Contractual Services	13,257	16,848	22,000	21,362	22,300

SEWER UTILITY - 23 EXPENDITURES TREATMENT - 41 (Continued)		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
3020	Apparatus/Tools	327	162	600	1,000	600
3030	Building Maintenance/Repair	-	-	500	1,000	500
3040	Chemicals	915	1,765	8,000	6,000	8,000
3060	Equipment Maintenance/Repair	7,797	11,633	15,000	65,000	25,000
3070	Gasoline/Oil	1,677	4,722	4,600	4,000	4,600
3120	Operating Supplies	952	656	2,500	2,500	2,500
3130	Postage	66	128	250	250	250
3160	Uniform Supplies	1,361	851	1,250	1,250	1,250
3170	Vehicle Maintenance	216	-	1,500	1,500	1,500
	Total Commodities	13,311	19,917	34,200	82,500	44,200
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	20,000	-	40,000
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	Total Capital Outlay	-	-	20,000	-	40,000
7100	Transfer to CIRF	-	-	70,000	-	-
7200	Transfer to MERF	-	11,000	12,250	12,250	9,000
7320	Transfer to Sewer Reserve	32,000	30,920	-	-	20,000
	Total Transfers	32,000	41,920	82,250	12,250	29,000
	Total Treatment	123,342	148,158	240,461	210,636	235,522

SEWER UTILITY - 23 EXPENDITURES COLLECTION - 43		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	44,945	48,108	49,811	20,947	36,564
1030	O.A.S.I.	3,405	3,654	4,002	1,794	2,950
1040	Retirement	4,337	4,508	5,179	2,321	3,818
1050	Insurance	19,963	21,969	22,403	14,207	23,274
1060	Overtime	141	190	2,500	1,500	2,000
	Total Personal Services	72,791	78,429	83,895	40,769	68,606
2050	Equipment Maintenance/Repair	-	-	-	-	-
2060	Insurance	4,677	5,857	6,500	7,000	7,500
2100	Other Utilities	-	-	-	-	-
2140	Professional Services	642	1,602	1,500	3,000	1,500
2170	Schooling	257	533	500	500	500
2310	Safety Equipment	-	-	300	300	300
2400	Workman's Compensation	721	667	1,200	590	1,200
	Total Contractual Services	6,297	8,659	10,000	11,390	11,000

SEWER UTILITY - 23 EXPENDITURES COLLECTION - 43 (Continued)		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
3020	Apparatus/Tools	120	562	1,000	1,000	1,000
3040	Chemicals	384	2,162	2,000	2,000	2,000
3050	Construction Materials/Supplies	4,806	6,408	7,500	7,500	7,500
3060	Equipment Maintenance/Repair	9,118	13,031	15,000	25,000	25,000
3120	Operating Supplies	1,482	646	1,500	1,500	1,500
3130	Postage	-	-	-	-	-
3160	Uniform Supplies	997	280	1,100	1,100	1,100
	Total Commodities	16,907	23,089	28,100	38,100	38,100
4020	New Equipment	7,500	31,204	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	20,000	20,000	40,000	40,000	20,000
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	10,428	9,781	-	-	10,000
	Total Capital Outlay	37,928	60,985	40,000	40,000	30,000
7100	Transfer to CIRF	10,000	10,000	10,000	10,000	10,000
7200	Transfer to MERF	5,000	-	-	-	2,500
7320	Transfer to Sewer Reserve	30,000	20,000	-	-	20,000
	Total Transfers	45,000	30,000	10,000	10,000	32,500
	Total Collection	178,923	201,162	171,995	140,259	180,206

**2023 SEWER ENTERPRISE FUND
FUND 23/41 TREATMENT AND 23/43 COLLECTION - SUMMARY**

FUNCTION

Provide sanitary sewer services for the health and safety of the citizens of the sewer system in Goodland. It is split into Treatment (41), Collection (43) AND Miscellaneous/transfers & Reserves.

OBJECTIVES FOR THIS BUDGET

REVENUES

- The current rate schedule for residential sewer service within the City is a base charge in the amount of \$14.40 per month. Beginning January 1, 2020 and continuing each year thereafter, the base charge for residential and nonresidential contributors shall increase by \$0.20 annually. For nonresidential customers, the base charge per month is \$8.00. In addition, each contributor shall pay a usage rate for operation and maintenance including replacement and reserve of \$1.75 per 100 cubic feet of water used each month
\$476,000 Line item 23-00-0567 Sales & Service Collection

EXPENDITURES: TREATMENT

- Provide the salaries and benefits for the one employee of the sewer treatment, ¼ of the IT Director and one seasonal employee.
\$100,022 Line item 23-41-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime
- Provide funding for liability, casualty, vehicle and property insurance for sewer treatment.
\$8,500 Line item 23-41-2060 Insurance
- Funds to test sludge and effluent quarterly.
\$4,000 Line item 2070 Lab Fees/Tests
- Funds for professional services such as surveys, soil testing, IMA, pest control and IT license renewal.
\$4,800 Line item 23-41-2140 Professional Services
- Provide funding for degreaser, weed control and lab chemicals.
\$8,000 Line item 23-41-3040 Chemicals
- Funding for equipment maintenance such as pumps, motors, clarifier, tractor, mowers, grinders, lab equipment, bar screen, pista-grip, blowers, honey wagon, backhoe, drop tubes and diffuser.
\$25,000 Line item 23-41-3060 Equipment Maintenance/Repair
- Provide funding for gas, diesel and oil at the sewer plant.
\$4,600 Line item 23-41-3070 Gasoline/Oil
- Funding for lab equipment, office supplies, etc.
\$2,500 Line item 23-41-3120 Operating Supplies
- Funding to camera sewer lines to see where we need maintenance and clean head-works.
*\$40,000 Line Item 23-41-4050 Building & Land
Camera sewer lines \$20,000, clean head-works \$20,000*
- Transfer of funds to Municipal Equipment Reserve Fund.
*\$9,000 Line item 23-41-7100 Transfer to MERF
Replace tractor \$8,000, IT Backbone \$1,000*

EXPENDITURES: COLLECTION

- Provide the salaries and benefits for the one employee of the sewer collection.
\$68,606 *Line item 23-43-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime*
- Provide funding for liability, casualty, vehicle and property insurance for sewer collection.
\$7,500 *Line item 23-43-2060 Insurance*
- Provide funding to purchase materials used to construct and repair sewer mains.
\$7,500 *Line item 23-43-3050 Construction Materials/Supplies*
- Funding to repair manholes, manhole covers, lift-stations, pumps, packing, lift-station controls, motors, rodding machine.
\$25,000 *Line item 23-43-3060 Equipment Maintenance/Repair*
- Funding to repair broken or leaking sewer lines that cannot be done by slip-lining the pipe and have to be excavated to repair. May have to dedicate more to this due to recommendations from camera inspection.
\$20,000 *Line item 23-43-4050 Building & Land*
- Funding for additional maintenance on sewer lines and lift-stations.
\$10,000 *Line item 23-43-4070 Capital Maintenance*
- Transfer to Capital Improvement Reserve Fund.
\$10,000 *Line item 23-43-7100 Transfer to CIRF*
Lift Station Upgrades
- Transfer to Municipal Equipment Reserve Fund.
\$2,500 *Line item 23-43-7200 Transfer to MERF*
Shoring/Tools

Number of staff (full time & part time paid and any volunteers)

There are two employees for the sewer utility. The fund also pays for ¼ of the IT Director's salary and benefits.

Funding and explain source

Sewer fund is a fee for service based on residential or nonresidential charges, sewer taps, penalties and other items.

Any actions taken to control costs or mitigate rising costs in the departments

Continue maintenance on equipment and facilities to keep large expenditures to a minimum. Sewer has been neglected for a number of years which resulted in unanticipated expenditures in 2022.

The sewer rate has a minimal increase built into the rate annually, but the rates need to be reviewed annually.

Sewer tap fees have not been reviewed in many years, the rate needs increased.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

With employee turnover, current employees need to learn the system and get the system and sampling back on track. It will be a cost to catch up from past negligence.

Getting the proper training and certifications for new staff at the wastewater treatment facility.

Maintenance on plant, lines and lift-stations has been minimal the last number of years and needs to get caught up and continue to maintain them.

SEWER UTILITY - 23		ACTUAL	ACTUAL	BUDGET	REVISED	BUDGET
EXPENDITURES		2020	2021	2022	2022	2023
MISCELLANEOUS						
7130	Trans to General (Franchise)	125,000	125,000	125,000	125,000	130,000
7160	Transfer to Electric C&G	25,000	25,000	25,000	25,000	25,000
Total Misc. Expenditures		150,000	150,000	150,000	150,000	155,000

SEWER UTILITY RESERVE-37 REVENUES		ACTUAL 2021	ESTIMATED ACTUAL 2022	ESTIMATE 2023
	Unencumbered Cash Balance	197,489	223,623	223,848
0345	Interest on Investments	214	225	300
0786	Transfer from Sewer Utility	50,920	-	40,000
0789	Transfer from Water	-	-	-
0893	Miscellaneous	-	-	-
	Total Revenues	248,623	223,848	264,148
EXPENDITURES				
2040	Engineering Fees	-	-	-
2200	Other Contractual	-	-	-
4020	New Equipment	-	-	-
4050	Building & Land	-	-	-
7130	Transfer to Employee Benefits	25,000	-	-
	Total Expenditures	25,000	-	-
	Unencumbered Cash Balance	223,623	223,848	264,148

K.S.A. 12-631o permits the establishment of a reserve fund for the future maintenance and operation of the City's Sewer System and the construction of improvements and expansions of such system. Resolution No. 1173 authorizes the fund per K.S.A. 12-631o. Expenditures in this fund are not subject to budget law.

HEALTH & SANITATION - 30 REVENUES		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
0345	Interest on Investments	460	104	250	75	125
0567	Collections	505,883	508,343	505,000	500,000	505,000
0570	Sherman County Tipping Fee	-	-	-	-	-
0572	Yard Waste	-	-	-	-	-
0574	Special Collections	-	-	-	-	-
0577	Miscellaneous	-	-	-	-	-
Total Revenues		506,343	508,447	505,250	500,075	505,125
Balance January 1		101,912	92,305	87,718	90,646	56,221
Sub-Total		608,255	600,752	592,968	590,721	561,346
LESS: Expenditures		515,950	510,106	574,650	534,500	560,250
Unencumbered Cash Balance		92,305	90,646	18,318	56,221	1,096

HEALTH & SANITATION - 30 EXPENDITURES		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	-	-	-	-	-
1030	O.A.S.I.	-	-	-	-	-
1040	Retirement	-	-	-	-	-
1050	Insurance	-	-	-	-	-
1060	Overtime	-	-	-	-	-
Total Personal Services		-	-	-	-	-
2060	Insurance	-	-	-	-	-
2100	Other Utilities	-	-	-	-	-
2130	Printing/Advertising	-	99	250	100	250
2140	Professional Services	-	-	-	-	-
2170	Schooling	-	-	-	-	-
2180	Telephone	-	-	-	-	-
2220	Solid Waste Contract	463,950	464,370	520,000	480,000	515,000
2310	Safety Equipment	-	-	-	-	-
2400	Workman's Compensation	-	-	-	-	-
2500	Property Taxes	-	-	-	-	-
Total Contractual Services		463,950	464,469	520,250	480,100	515,250
3020	Apparatus/Tools	-	-	-	-	-
3030	Building Maintenance/Repair	-	-	-	-	-
3040	Chemicals	-	-	-	-	-
3060	Equipment Maintenance/Repair	-	-	-	-	-
3070	Gasoline/Oil	-	-	-	-	-
3120	Operating Supplies	-	-	-	-	-
3130	Postage	-	-	-	-	-
3160	Uniform Supplies	-	-	-	-	-
3170	Vehicle Maintenance/Repair	-	-	-	-	-
Total Commodities		-	-	-	-	-

HEALTH & SANITATION - 30 EXPENDITURES (Continued)		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7130	Trans to General (Franchise)	52,000	45,637	54,400	54,400	45,000
7160	Transfer to Electric C&G	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	Total Transfers	52,000	45,637	54,400	54,400	45,000
	Total Solid Waste	515,950	510,106	574,650	534,500	560,250

2023 HEALTH & SANITATION FUND FUND 30 SUMMARY

FUNCTION

Provide trash and recycle services through a franchise agreement for the City of Goodland and its citizens

OBJECTIVES FOR THIS BUDGET

- Continue to ensure funds from rate structure are adequate to pay for trash and recycle operations according to the franchise agreement. Current franchise agreement is with In the Can. The agreement states the City will pay In the Can \$15.00 per residential and \$25.00 per commercial customer, based on customer count January and July 1 of each year.

Number of staff (full time & part time paid and any volunteers)

None – other than a portion of time for utility billing staff. Small transfer to general fund to cover these personnel expenses. Also covers town staffing during cleanup days in the spring and fall.

Funding and explain source

Fee for service that is included on the city's utility bill.

Any actions taken to control costs or mitigate rising costs in the departments

The agreement is in effect with final option to renew January 1, 2028.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

The increase cost of diesel fuel, which as outlined in our contract, increases the fee paid for the franchise. Base price for diesel is \$3.50. For every \$.50 increase in the six-month average cost of diesel fuel, based on pump price at Frontier Ag Station in Sherman County, our fee increases \$.25. If it is decreased below the \$.50 increase, rates will return to contract prices.

Next franchise agreement with final option to renew January 1, 2028.

CAPITAL IMP. RESERVE FUND - 38	ACTUAL 2021	ESTIMATED ACTUAL 2022	ESTIMATE 2023
Unencumbered Cash Balance	3,795,792	3,843,429	4,610,592
0345 Interest on Investments	3,675	3,600	4,000
0567 Feb '21 Extra Ord Pwr Costs	214,954	322,471	80,451
0451 Insurance Receipts	-	-	-
0786 Transfer from Sewer Utility	10,000	10,000	10,000
0787 Transfer from General	125,000	107,750	83,250
0788 Transfer from Electric Utility	305,000	324,000	279,000
0789 Transfer from Water	353,038	484,338	540,438
0794 Transfer from MERF	-	-	-
0795 Transfer from Electric Reserve	-	-	-
0893 Misc./Reimbursements	41,210	10,000	10,000
Total Revenues	4,848,669	5,105,588	5,617,731
EXPENDITURES			
4010 General	86,861	79,438	71,800
4020 Street	-	97,520	-
4030 Electric Utility	636,288	-	-
4040 Health & Sanitation	-	-	-
4050 Airport Fund	-	-	-
4060 Sewer Utility	-	-	-
4080 Water Utility	282,091	318,038	274,338
4090 Cemetery	-	-	-
Total Expenditures	1,005,240	494,996	346,138
Unencumbered Cash Balance	3,843,429	4,610,592	5,271,593

K.S.A. 12-1,118 and City Ordinance 1243 authorizes the City to establish a Capital Improvement Fund which shall be used by the City to finance in whole or in part any public improvement set forth in the City's Capital Improvement Plan. Funds are budgeted in other funds to be transferred into this fund. Expenditures in this fund are not subject to budget laws.

GRANT IMP. RESERVE FUND - 27	ACTUAL 2021	ESTIMATED ACTUAL 2022	ESTIMATE 2023
Unencumbered Cash Balance	67,441	64,252	-
0232 Reimb. Infrastructure Grants	21,810	-	-
0234 Reimb. Ec. Dev. Grants	-	-	-
0236 Reimb. Beautification Grants	-	-	-
0238 Reimb. Arts & Rec. Grants	-	-	-
0240 Reimb. Other General Grants	-	-	-
0345 Interest on Investments	76	40	-
0787 Transfer from General Fund	-	-	20,000
0793 Transfer from CIRF	-	-	-
Total Revenues	89,327	64,292	20,000
EXPENDITURES			
2040 Infrastructure Grants	25,075	64,292	-
2080 Ec. Dev. Grants	-	-	-
2120 Beautification Grants	-	-	-
2200 Arts & Rec. Grants	-	-	-
4010 Other	-	-	-
Total Expenditures	25,075	64,292	-
Unencumbered Cash Balance	64,252	-	20,000

	Total	City	St/Fed/Other
2040 No Project	\$ -	\$ -	\$ -

K.S.A. 12-1,118 and City Ordinance 1243 authorizes the City to establish a Capital Improvement Fund which shall be used by the City to finance in whole or in part any public improvement set forth in the City's Capital Improvement Plan. Funds are budgeted in General Fund to be transferred into this fund for the City's matching funds for grants. Expenditures in fund not subject to budget laws.

MUNICIPAL EQUIPMENT RESERVE FUND (MERF) - 36		ACTUAL 2021	ESTIMATED ACTUAL 2022	ESTIMATE 2023
Unencumbered Cash Balance		2,468,212	2,302,429	2,614,131
0345	Interest on Investments	2,457	2,500	3,000
0567	Feb '21 Extra Ord Pwr Costs	-	-	134,085
0786	Transfer from Sewer Utility	11,000	12,250	11,500
0787	Transfer from General	164,500	150,912	114,000
0788	Transfer from Electric Utility	163,000	149,000	167,270
0789	Transfer from Water Utility	73,223	65,040	15,500
0791	Transfer from Health & Sanitation	-	-	-
0893	Miscellaneous	18,412	1,500	1,500
Total Revenues		<u>2,900,804</u>	<u>2,683,631</u>	<u>3,060,986</u>
EXPENDITURES				
4010	General	116,239	69,500	44,500
4020	Street	-	-	-
4030	Electric Utility	451,446	-	-
4040	Health & Sanitation	-	-	-
4050	Airport Fund	-	-	-
4060	Sewer Utility	-	-	-
4080	Water Utility	30,690	-	-
4090	Cemetery	-	-	-
7100	Transfer to CIRF (Water Proj.)	-	-	-
Total Expenditures		<u>598,375</u>	<u>69,500</u>	<u>44,500</u>
Unencumbered Cash Balance		2,302,429	2,614,131	3,016,486

K.S.A. 12-1,117 and City ordinance 1338, authorize the creation of this fund.

This fund is used as a reserve for the city to purchase equipment used in city operations.

Funds are budgeted in other funds to be transferred into this fund. Expenditures in this fund are not subject to budget laws.

City of Goodland CIRF

						Revenue					Expenditure													
Project	Department	Original Project Cost	Project Balance Needed	Funding Source	Current Cash Balance	2	2	2	2	2	Total Revenue	2	2	2	2	2	Total Expend.	Total Remaining						
						0	0	0	0	0		0	0	0	0									
						2	2	2	2	2		2	2	2	2									
						2	3	4	5	6		2	3	4	5	6								
General Admin Main. Reserve	* GF Gen Govt	Ongoing Main Costs		GF	155,828.11	\$1,500.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00							-	-						
Dispatch Remodel Payback	GF Gen Govt			GF	(90,217.94)	\$10,000.00	\$10,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$65,000.00							(25,217.94)						
Police Dept. (Armory) Main Reserve	GF Police	\$40,000.00	\$31,555.80	GF	8,444.20	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$10,000.00							(21,555.80)						
Police Dept (Armory) Roof	GF Police	\$80,000.00	\$27,500.00	GF	52,500.00	\$5,000.00	\$5,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$40,000.00							12,500.00						
Shop with a Cop Program	GF Police	ongoing		GF	1,069.42							\$560.00												
Training Center	Fire Dept	300,000.00	\$300,000.00	GF	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							(300,000.00)						
Replace Roof	GF St & Alley	\$160,000.00	\$40,906.20	GF	119,093.80	\$18,000.00	\$18,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$102,000.00						-	61,093.80						
Crush Concrete	GF St & Alley	Ongoing		GF	62,446.06	\$22,500.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00		\$35,000.00	\$35,000.00				70,000.00							
Chip Seal Project	GF St & Alley	Ongoing		GF	23,303.16	\$27,500.00	\$27,500.00	\$30,000.00	\$30,000.00	\$30,000.00		\$25,000.00	\$25,000.00				50,000.00							
Stage 1 St Imp - Cherry, 19th-Hwy 24	GF St & Alley	65,000.00	\$56,250.00	GF	8,750.00	\$15,000.00	\$15,000.00	\$27,500.00			\$57,500.00						-	1,250.00						
Stage 2 St Imp - Cherry St, 19th -RR	GF St & Alley	85,000.00	\$85,000.00	GF	-		\$0.00	\$35,000.00	\$30,000.00	\$30,000.00	\$95,000.00							10,000.00						
Austin Pk Sale for Sprinklers @ Steever	Parks				3,000.00																			
School House Ins Repair	Ins - Museum				875.53																			
Museum Entrance Project	Museum				(0.00)																			
Cemetery Land	Cemetery	150,000.00	\$150,000.00		-	-	-	10,000.00	10,000.00	10,000.00	\$30,000.00							(120,000.00)						
ED Incentives	GF Ec Dev			GF/ED	\$8,132.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		97,519.69					97,519.69	ALLOCATED FOR CITY SHARE KDOT STREET GRANT -DESIGN/CONST.						
ED Signs	GF Ec Dev			ED	5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							-							
E-Community (YEC)	GF Ec Dev			ED	1,683.75							\$1,683.75					1,683.75							
Santa School House	GF Ec Dev			ED	263.03							\$263.03					263.03							
GEDC Monies	GF Ec Dev			ED	0.00												-							
Topside Trail in Pioneer Park	GF Ec Dev				4,534.86							\$5,577.69												
Sale lots Industrial Park	GF Ec Dev				75,611.11																			
Main Street Flowers	GF Ec Dev				11,774.14							\$1,800.00	\$1,800.00											
Clean Up Grant	GF Ec Dev				0.00																			
Softball Fields Playground Equip	GF Recreation			GF	2,144.64	\$750.00	\$750.00	\$1,000.00	\$1,000.00	\$1,000.00	\$4,500.00													
Resurface Tennis Court	GF-Recreation	32,000.00	30,250.00	GF	1,750.00	\$1,500.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$10,500.00							(19,750.00)						
Infield Conditioner Mix for fields	GF Recreation	16,000.00	7,600.00	GF	8,400.00	\$3,000.00	\$2,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$14,000.00							6,400.00						
Pool Improvments	GF Water Park	Ongoing		GF	41,749.99	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00		\$11,500.00	\$10,000.00				21,500.00							
Rebuild section North Loop	EL Distribution	\$100,000.00	\$50,000.00	EL	50,000.00	\$20,000.00	\$10,000.00	\$20,000.00	\$0.00	\$0.00	\$50,000.00						-							
Rebuild 8th-10th Eustis-Harrison	EL Distribution	\$150,000.00	\$75,000.00	EL	75,000.00	\$30,000.00	\$20,000.00	\$30,000.00	\$0.00	\$0.00	\$80,000.00						-	5,000.00						
Replace Plant Roof	EL Production	\$60,000.00	\$60,000.00	EL	-						\$0.00						-	(60,000.00)						
Rebuild Main Street	EL Distribution	\$200,000.00	\$140,000.00	EL	60,000.00	\$40,000.00	\$30,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$190,000.00							50,000.00						
Replace fixtures in Eng. Room w/ LED	EL Production	\$20,000.00	\$20,000.00	EL	(0.00)						\$0.00							(20,000.00)						
7 Mile Tie Replacement	EL Distribution	\$1,000,000.00	\$267,307.63	EL	732,692.37	\$97,500.00	\$90,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$487,500.00						-	220,192.37						
Sub Station Transformer	EL Distribution	\$400,000.00	-\$23,060.96	EL	423,060.96												-							
South Loop Proj. (old 15MVA Trans)	EL Distribution	\$1,425,000.00	\$281,033.93	EL	1,143,966.07	\$97,500.00	\$90,000.00	\$100,000.00	\$50,000.00	\$50,000.00	\$387,500.00						-	106,466.07						
Hwy 24 Lighting Project	EL Distribution	\$90,000.00	\$88,446.99	EL	1,553.01						\$0.00						-							
Shop Building Addition	EL Distribution	30,000.00	-	EL	30,000.00						\$0.00						-	-						
Retire Underground Tank/Remove	EL Production	\$75,000.00	\$37,500.00	EL	37,500.00	\$15,000.00	\$15,000.00	12,000.00	-	-	\$42,000.00							4,500.00						
Replace Compressor Units @ PP	EL Production	\$32,000.00	\$24,000.00	EL	8,000.00	\$16,000.00	\$16,000.00				\$32,000.00							8,000.00						
Replace Plant office/shop roofs	EL Production	\$32,000.00	\$28,000.00	EL	4,000.00	\$8,000.00	\$8,000.00	8,000.00	8,000.00	8,000.00	\$40,000.00							12,000.00						
Water Plant Update (include Media)	WA Prod.	Ongoing		WA	237,127.96	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00							-							
Repaint Water Tower	WA Prod.	\$250,000.00	\$75,000.00	WA	175,000.00	\$40,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00							-							
Salt Storage	WA Prod.	\$80,000.00	\$0.00	WA	80,000.00						\$0.00							-						
Water Tower Maintenance Contract	WA Prod.	Ongoing		WA	50,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00														
Drill New Well Memory Park	WA Prod.	\$175,000.00	\$175,000.00	WA	-	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$140,000.00						-	(35,000.00)						
2016 GO Bonds (P & I)	WA Dist.	\$4,807,615.18	\$4,601,832.57	WA	205,782.61	\$274,338.00	\$270,438.00	\$271,538.00	\$271,538.00	\$271,538.00	\$1,359,390.00	\$268,038.00	\$274,338.00	\$270,438.00	\$271,538.00	\$274,338.00	1,358,690.00	(3,242,442.57)						
Water line/main Replacement	WA Dist.	\$2,000,000.00	\$1,640,643.48	WA	359,356.52	\$35,000.00	\$95,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$430,000.00	\$50,000.00					50,000.00	(1,210,643.48)						
Lift Station Upgrade	SE Collection	Ongoing		SE	65,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$30,000.00						-	#VALUE!						
SRF Sewer Loan Payment	SE Treatment			SE	-	\$0.00																		
Tree City	Donations			Don.	100.00												-							
Homeserv Ins Rebate (WA/SE Util)					3,429.88																			
Sept Hail Storm Damages					43,824.68																			
Sept Hail Wolak Doors Loc 41	Wolak Bldg				8,580.00																			
SAFE Program (JR Commission)					1,964.94																			
Waste Tire Grant					-																			
Nuisance Housing Rehabilitation					4,367.50																			
Tree Removal Nuisance					15,000.00																			
Total						4,351,442.79						\$935,088.00	\$912,688.00	\$1,063,038.00	\$908,538.00	\$908,538.00	\$3,696,890.00	\$496,942.16	\$346,138.00	\$270,438.00	\$271,538.00	\$274,338.00	\$1,649,656.47	#VALUE!

* Current interest for fund applied in total to this project

City of Goodland MERF

		Revenue					Expenditure										
Project	Department	Original Project Cost	Project Balance Needed	Funding Source	Current Cash Balance	2	2	2	2	2	2	2	2	2	2	Total Expend.	Total Remaining
						0	0	0	0	0							
						2	2	2	2	2							
						2	3	4	5	6							
Payback SRF/ Water Plant pymt	WA Production	(712,262.78)	(26,019.78)	WA	(26,019.78)	\$52,040.00					\$52,040.00				-	(26,019.78)	
IT Backbone	All Depts **	Ongoing			1,676.35	12,000.00	11,000.00	11,000.00	11,000.00	11,000.00	\$56,000.00	12,000.00			12,000.00		
CM Car	GF Gen Govt	25,000.00	10,800.00	GF	14,200.00	2,000.00	-	3,500.00	3,500.00	3,500.00	\$12,500.00				-	1,700.00	
Bullet Proof Vests	GF Police	7,500.00	4,413.40	GF	3,086.60	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	\$5,000.00	1,500.00	1,500.00		3,000.00	586.60	
Upgrade Computers	GF Police	10,000.00	8,478.63	GF	1,521.37	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	\$5,500.00					(2,978.63)	
Canine Program	GF Police	Ongoing		GF	1,218.96	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00							
Upgrade Police Car Equip.	GF Police	Ongoing	Ongoing	GF	2,444.11	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00		8,000.00					
Radio Replacement	GF Police	40,000.00	33,319.25	GF	6,680.75	2,000.00	8,000.00	10,000.00	10,000.00	2,000.00							
Police Tax Lid Budget Increase	GF Police			GF	37,877.09												
Police Vehicles/Equip	GF Police			GF	24,071.00	48,142.00	35,000.00	45,000.00	45,000.00	45,000.00		48,000.00	25,000.00				
Vehicle Computers	GF Police	9,000.00		GF	-	-	-	-	-	-	\$0.00				-	(9,000.00)	
Body Camera/Taser Replacement	GF Police	250,000.00		GF	-	-	-	-	-	-	\$0.00				-	(250,000.00)	
City Share New Van (20%)	GF Van Trans.	15,000.00	9,362.37	GF	5,637.63	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	\$7,500.00				-	(1,862.37)	
Fire Equip/Main	GF Fire	Ongoing		GF	-	-	-	-	-	-							
Bunker Gear (prev. & update)	GF Fire	40,000.00	40,000.00	GF	-	-	-	-	-	-	\$0.00				-	(40,000.00)	
Command Vehicle & Equip.	GF Fire	50,000.00	50,000.00	GF	-	-	-	-	-	-	\$0.00				-	(50,000.00)	
Fire Apparatus	GF Fire	500,000.00	500,000.00	GF	-												
Fire Tax Lid Budget Increase	GF Fire			GF	-												
Layer GIS	GF Bldg Insp			GF	8,087.49										-		
Pickup Replacement	GF Bldg Insp	23,000.00	20,000.00	GF	3,000.00	-	-	3,000.00	3,000.00	3,000.00	\$9,000.00					(11,000.00)	
Single Axle Truck	GF St & Alley	42,000.00	(722.23)	GF	42,722.23										-		
Tandem Axle Truck	GF St & Alley	150,000.00	39,369.98	GF	110,630.02	13,000.00	13,000.00	15,000.00	7,500.00	7,500.00	\$56,000.00				-	16,630.02	
Pull Type Mower	GF St & Alley	18,000.00	(7,808.75)	GF	25,808.75										-		
Front End Loader	GF St & Alley	170,000.00	38,652.81	GF	131,347.19		10,000.00	15,000.00	9,000.00	9,000.00	\$43,000.00				-	4,347.19	
Replace Pull Type Mower	GF St & Alley	35,000.00	31,250.00	GF	3,750.00	5,000.00	5,000.00	7,500.00	5,000.00	5,000.00	\$27,500.00				-	(3,750.00)	
Asphalt Zipper (prev Tandem Ax Trk)	GF St & Alley	190,000.00	98,378.30	GF	91,621.70	8,000.00	8,000.00	15,000.00	15,000.00	15,000.00	\$61,000.00				-	(37,378.30)	
Single Axle Truck	GF St & Alley	42,000.00	(1,676.00)	GF	43,676.00										-		
Riding Mower	GF St & Alley	18,000.00	2,879.15	GF	15,120.85	2,000.00	2,000.00	-	-	-	\$4,000.00				-	1,120.85	
Front End Loader	GF St & Alley	170,000.00	41,642.99	GF	128,357.01	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	\$25,000.00				-	(16,642.99)	
Riding Mower	GF St & Alley	18,000.00	9,000.00	GF	9,000.00	6,000.00	6,000.00	-	-	-	\$12,000.00				-	3,000.00	
Street Sweeper	* GF St & Alley	250,000.00	59,349.91	GF	190,650.09	25,000.00	-	25,000.00	25,000.00	25,000.00	\$100,000.00		250,000.00		250,000.00	40,650.09	
Single Axle Truck	GF St & Alley	40,000.00	(4,324.09)	GF	44,324.09										-		
Skid Loader-Mini Excavator	GF St & Alley	70,000.00	57,507.07	GF	12,492.93		-	10,000.00	10,000.00	10,000.00	\$30,000.00					(27,507.07)	
Fuel Dispensing Station	GF St & Alley	40,000.00	40,000.00	GF	-						\$0.00					(40,000.00)	
Park Pickup	GF Parks	24,000.00	12,000.00	GF	12,000.00	-	-				\$0.00					(12,000.00)	
Park equipment	GF Parks	18,000.00	15,500.00	GF	2,500.00	-	1,500.00	2,500.00	2,500.00	2,500.00	\$9,000.00				-	(6,500.00)	
Zero Turn Mower	GF Parks	18,000.00	9,000.00	GF	9,000.00	6,000.00	6,000.00				\$12,000.00		18,000.00			3,000.00	
Zero Turn Mower	GF Parks	18,000.00	16,500.00	GF	1,500.00	3,000.00	-	6,000.00	4,000.00	4,000.00	\$17,000.00			25,000.00		500.00	
Exhibit	GF Museum			GF	1,500.00												
Tractor W/O Scoop	GF Recreation	30,000.00	(4,709.01)	GF	34,709.01										-		
Water Park Lesson Equipment	GF Water Park			GF	236.40										-		
Steever Water Park Equip	GF Water Park	Ongoing		GF	39,375.00	10,000.00	-	10,000.00	10,000.00	10,000.00					-		
Switch Gear 3 Ph Sub	EL Production	1,000,000.00	887,500.00	EL	112,500.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	\$375,000.00				-	(512,500.00)	
															-		
Replace GMC Pickup (chg toDustin)	EL Production	30,000.00	-	EL	30,000.00						\$0.00					-	
Replace Un 20	EL Distribution	272,500.00	109,950.43	EL	162,549.57	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	\$125,000.00				-	15,049.57	
Replace Service Truck	EL Distribution	32,700.00	32,700.00	EL	-		3,270.00	3,270.00	3,270.00	3,270.00	\$13,080.00				-	(19,620.00)	
Trencher Backhoe	EL Distribution	100,000.00	97,963.59	EL	2,036.41						\$0.00				-	(97,963.59)	
Replace Un 19	EL Distribution	225,000.00	107,155.54	EL	117,844.46	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	\$125,000.00				-	17,844.46	
Replace Un 41	EL Distribution	185,300.00	45,171.88	EL	140,128.12	20,000.00	35,000.00	-	-	-	\$55,000.00				-	9,828.12	
Replace Chipper	EL Distribution	30,000.00	(773.50)	EL	30,773.50						\$0.00				-	773.50	
Upgrade Computers/Software	EL Com & Gen			EL	2,659.33	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00					-		
Christmas Decorations	EL Com & Gen	50,000.00	23,676.64	EL	26,323.36	-	-	10,000.00	10,000.00	10,000.00	\$30,000.00				-	6,323.36	
															-		
Pickup Replacement Vactron	Water Prod.			WA	-										-		
Vactron	Water Dist	60,000.00	18,000.00	WA	42,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	\$60,000.00				-	42,000.00	

City of Goodland MERF (cont.)

						Revenue					Expenditure						
Project	Department	Original Project Cost	Project Balance Needed	Funding Source	Current Cash Balance	2	2	2	2	2	2	2	2	2	Total Expend.	Total Remaining	
						0	0	0	0	0	0	0	0				
						2	2	2	2	2	2	2	2				
						2	3	4	5	6							
EL/Well Ctrl Upd	Water Dist	28,000.00	(318.11)	WA	28,318.11												
Air Compressor	Water Dist	15,000.00	(1,067.59)	WA	16,067.59												
Single Axle Trk w/tank and pump	WA Dist/SE Col	35,000.00	24.68	WA	34,975.32												
Shoring/Tools	WA Dist/SE Col	5,000.00	5,151.78	WA	(151.78)		2,500.00	2,500.00							-	(24.68)	
Pickup Replacement	SE Treatment	25,000.00	-	SE	25,000.00										-	-	
Single Axle Trk w/tank and pump	SE Col/WA Dist	35,000.00	(3,451.99)	SE	38,451.99												
Sewerjet	SE Collection	48,000.00	75.55	SE	47,924.45										-	(75.55)	
Vac Truck/Honeywagon	SE Collection	200,000.00	(1,184.66)	SE	201,184.66										-		
Shoring/Tools	SE Col/WA Dist	5,000.00	5,151.78	SE	(151.78)		2,500.00	2,500.00							-	(151.78)	
Riding Mower	SE Treatment			SE	20,355.80	5,000.00									-		
Replace Tractor	SE Treatment	50,000.00	11,110.05	SE	38,889.95	6,250.00	8,000.00								-	3,139.95	
Bulk Diesel/Fuel(per Commission)	EL/GF				84,205.59										-		
SPARKS FUNDING - SHERMAN COUNTY					-												
Total					2,235,687.49	377,932.00	308,770.00	348,770.00	325,770.00	317,770.00	1,356,370.00	69,500.00	44,500.00	250,000.00	25,000.00	-	(998,632.81)

* Current interest for fund applied in total to this project

**	11-02-7200	1,000.00	In 2022 change to \$0
	11-03-7200	1,000.00	
	11-04-7200	500.00	
	11-06-7200	500.00	
	11-07-7200	-	
	11-09-7200	500.00	In 2021 change to \$0
	11-11-7200	1,000.00	
	11-15-7200	1,000.00	
	11-17-7200	500.00	
	11-19-7200	500.00	
	11-21-7200	-	
	11-25-7200	500.00	
	15-40-7200	500.00	
	15-42-7200	500.00	
	15-44-7200	1,000.00	
	21-40-7200	500.00	
	21-42-7200	500.00	
	23-41-7200	1,000.00	
		11,000.00	

AIRPORT FUND - 09		ACTUAL	ACTUAL	BUDGET	REVISED	BUDGET
REVENUES		2020	2021	2022	2022	2023
	Unencumbered Cash Balance	358,851	369,769	342,793	346,551	374,679
0101	Ad Valorem Tax	-	25,430	-	-	25,000
	Neighborhood Revitalizaion	-	(1,451)	-	-	(1,203)
0103	Delinquent Tax	16	141	-	75	-
0105	Excise Tax	-	35	1	-	-
0107	Motor Vehicle Tax	-	-	3,498	231	-
0112	Recreational Vehicle Tax	-	-	321	5	-
0114	16/20 M Tax	-	-	211	122	-
0115	In Lieu of Tax	-	-	-	-	-
0232	Reimb. From KDOT	-	-	-	-	-
0234	Reimb. From U.S. Treasurer	-	-	-	-	-
0345	Interest on Investments	2,145	489	100	300	200
0566	Hangar Rental Income	28,250	34,450	29,000	28,000	28,000
0893	Miscellaneous/Gas Royalty	507	847	300	400	400
	Total Revenues	389,769	429,710	376,224	375,684	427,076
EXPENDITURES						
2040	Engineering Fees	-	-	-	-	-
2200	Other - Contractual	-	-	-	-	-
4010	Other - Capital outlay	20,000	83,159	376,224	1,005	427,076
4050	Building & Land/NRP	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	Total Expenditures	20,000	83,159	376,224	1,005	427,076
	Unencumbered Cash Balance	369,769	346,551	-	374,679	-

K.S.A. 3-113 authorizes the use of property taxes for improvements to the airport.

Current & Upcoming Projects		TOTAL Proj.	Fed. Share	Local Share	
2021/2022	KDOT Replace Taxiway B	735,768	652,612	83,156	
2021	CARES ACT for KDOT TX B	30,000	30,000		A: 05/17/21 Grant 100% Federal
2021	Acquire Property	182,797	182,797		A: 05/17/21 Grant 100% Federal
2021	Tech Op's Grant	176,276	176,274	2	A: 05/17/21 Grant 100% Federal
2021/2022	Rehabilitate/Extend RW 5-23	3,408,164	3,408,158	6	A: 05/17/21 Grant 100% Federal
2022	FAA Operations Grant	32,000	32,000	-	A: 05/17/21 Grant 100% Federal
2022	KDOT Aviation Pavemt Preservation	454,500	409,050	45,450	
2022	SRE and Building	450,000	405,000	45,000	

2023 –AIRPORT FUND

FUNCTION

This funds accounts for the City share of grant expenses for improvements at the airport. Recent grants awarded have been both FAA and KDOT aviation.

OBJECTIVES FOR THIS BUDGET

▪ **09-01-4010 *Other Capital Outlay***

City share of grant improvement projects at airport, \$427,076.

Number of staff (full time & part time paid and any volunteers)

City contracts the services with Butterfly Aviation as the FBO.

Funding and explain source

Funded by rent from T-hangar's and other City owned hangars. The City is also authorized to levy property taxes for these improvements.

Any actions taken to control costs or mitigate rising costs in the departments

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.

Limited property taxes levied in this fund. With proposed runway extension project projected in FY 25, the City will need to start levying funds to ensure City share of funding is available when awarded grant. Anticipated project cost at this time is \$4,277,015 (90/10 split).

AIRPORT IMPROVEMENT - 31		ACTUAL	ESTIMATED	ESTIMATE
REVENUES		2021	ACTUAL 2022	2023
	Unencumbered Cash Balance	(34,715)	(29,223)	0
0234	Reimbursement from US Treas.	961,288	3,357,163	3,528,621
0710	Transfer from Capital Reserve	-	-	-
0711	Transfer from Airport Fund	83,159	1,005	392,069
0893	Miscellaneous	-	-	-
	Total Revenues	1,009,732	3,328,945	3,920,690
EXPENDITURES				
2010	Construction	882,291	2,829,603	3,332,587
2040	Engineers & Fiscal Agent Fees	156,664	499,342	588,103
	Total Expenditures	1,038,955	3,328,945	3,920,690
	Unencumbered Cash Balance	(29,223)	0	0

This fund is not budgeted, for accounting purposes only. It is used to monitor expenditures on FAA grants at the airport.

Current & Upcoming Projects		TOTAL Proj.	Fed. Share	Local Share	
2021/2022	KDOT Replace Taxiway B	735,768	652,612	83,156	
2021	CARES ACT for KDOT TX B	30,000	30,000		A: 05/17/21 Grant 100% Federal
2021	Acquire Property	182,797	182,797		A: 05/17/21 Grant 100% Federal
2021	Tech Op's Grant	176,276	176,274	2	A: 05/17/21 Grant 100% Federal
2021/2022	Rehabilitate/Extend RW 5-23	3,408,164	3,408,158	6	A: 05/17/21 Grant 100% Federal
2022	FAA Operations Grant	32,000	32,000	-	A: 05/17/21 Grant 100% Federal
2022	KDOT Aviation Pavemt Preservation	454,500	409,050	45,450	
2022	SRE and Building	450,000	405,000	45,000	

LIBRARY - 13 REVENUES		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
	Unencumbered Cash Balance	-	5,326	37	3,023	(0)
0101	Ad Valorem Tax	151,495	160,056	160,904	148,000	180,322
	Neighborhood Revitalization	(9,933)	(9,225)	(6,625)	(6,908)	(8,279)
0103	Delinquent Tax	8,635	4,765	2,000	2,000	2,000
0105	Excise Tax	10	9	9	6	6
0107	Motor Vehicle Tax	23,198	21,820	22,239	22,239	22,052
0112	Recreational Vehicle Tax	446	437	2,041	2,041	433
0114	16/20 M Vehicle Tax	1,433	1,414	1,345	1,345	1,388
0115	In Lieu of Tax	-	-	-	-	-
	Total Revenues	175,284	184,602	181,950	171,746	197,922
EXPENDITURES						
4050	Building & Land/NRP	-	-	-	-	-
5050	Appropriation to Library Board	169,958	181,579	181,950	171,746	197,922
	Total Expenditures	169,958	181,579	181,950	171,746	197,922
	Unencumbered Cash Balance	5,326	3,023	-	(0)	(0)

K.S.A. 12-1220

Allows a taxing subdivision to exempt themselves from levy limitations. The City Commission approved Ordinance No. 1554, which sets a levy limit of 6.75 mills for the Library and Library Employee Benefits Funds combined.

EMPLOYEE BENEFITS - 46 LIBRARY REVENUES		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
	Unencumbered Cash Balance	-	1,185	-	619	-
0101	Ad Valorem Tax	44,605	42,637	42,968	42,939	34,384
	Neighborhood Revitalization	(2,924)	(2,459)	(1,769)	(1,845)	(1,579)
0103	Delinquent Tax	2,267	1,309	1,000	900	800
0105	Excise Tax	3	2	2	2	2
0107	Motor Vehicle Tax	6,248	6,336	5,926	5,926	5,889
0112	Recreational Vehicle Tax	120	127	544	130	116
0114	16/20 M Vehicle Tax	386	411	359	359	371
0115	In Lieu of Tax	-	-	-	-	-
	Total Revenue	50,705	49,548	49,030	49,030	39,983
EXPENDITURES						
4050	Building & Land/NRP	-	-	-	-	-
5050	Remittance to Library	49,520	48,929	49,030	49,030	39,983
	Total Expenditures	49,520	48,929	49,030	49,030	39,983
	Unencumbered Cash Balance	1,185	619	-	-	-

Per ordinance 1376, this fund is for the purpose of paying the employer's share of social security, employee retirement and pension programs, and workers compensation for the employees of the Goodland Public Library.

BOND INTEREST - 12 REVENUES		ACTUAL 2020	ACTUAL 2021	BUDGE. 2022	REVISED 2022	BUDGET 2023
0101	Unencumbered Cash Balance	39,042	44,262	34,820	39,176	15,539
	Ad Valorem Tax	258,610	251,296	249,301	235,833	272,995
	Neighborhood Revitalization	(16,956)	(14,490)	(10,265)	(10,704)	(12,533)
0103	Delinquent Tax	13,930	7,479	-	2,500	-
0105	Excise Tax	15	14	14	10	10
0107	Motor Vehicle Tax	35,902	36,796	34,935	34,935	34,167
0112	Recreational Vehicle Tax	690	738	3,206	700	671
0114	16/20 M Vehicle Tax	2,202	2,385	2,114	2,114	2,151
0115	In Lieu of Taxes	-	-	-	-	-
0119	Special Assessments - Current	-	-	-	-	-
0121	Special Assessments - Delinq.	-	-	-	-	-
0300	Bond & Int Proceeds	-	-	-	-	-
0320	Cost of Issuance	-	-	-	-	-
0345	Interest on Investments	639	221	-	100	-
0784	Transfer From Imp. Fund	-	-	-	-	-
	Total Revenues	334,074	328,701	314,125	304,664	313,000
EXPENDITURES						
4050	Building & Land/NRP	-	-	-	-	-
6010	Bond Principal	235,000	240,000	245,000	245,000	250,000
6020	Interest Coupons	54,812	49,525	44,125	44,125	38,000
6030	Commission & Postage	-	-	-	-	-
6040	Cash Basis Guarantee	-	-	25,000	-	25,000
6090	Cost of Issuance	-	-	-	-	-
7870	Transfer to General Operating	-	-	-	-	-
	Total Expenditures	289,812	289,525	314,125	289,125	313,000
	Unencumbered Cash Balance	44,262	39,176	-	15,539	(0)

K.S.A. 10-113: This fund is used to retire matured bond and interest coupons.

Amortization Schedule
GO Series 2017 Bonds

Pymt Date	Total Principal	Total Interest	Total Pymt	Annual Debt Service
3/1/2018	-	49,141.77	49,141.77	
9/1/2018	160,000.00	31,256.25	191,256.25	240,398.02
3/1/2019	-	29,656.25	29,656.25	
9/1/2019	225,000.00	29,656.25	254,656.25	284,312.50
3/1/2020	-	27,406.25	27,406.25	
9/1/2020	235,000.00	27,406.25	262,406.25	289,812.50
3/1/2021	-	24,762.50	24,762.50	
9/1/2021	240,000.00	24,762.50	264,762.50	289,525.00
3/1/2022	-	22,062.50	22,062.50	
9/1/2022	245,000.00	22,062.50	267,062.50	289,125.00
3/1/2023	-	19,000.00	19,000.00	
9/1/2023	250,000.00	19,000.00	269,000.00	288,000.00
3/1/2024	-	15,875.00	15,875.00	
9/1/2024	260,000.00	15,875.00	275,875.00	291,750.00
3/1/2025	-	12,300.00	12,300.00	
9/1/2025	265,000.00	12,300.00	277,300.00	289,600.00
3/1/2026	-	8,325.00	8,325.00	
9/1/2026	275,000.00	8,325.00	283,325.00	291,650.00
3/1/2027	-	4,200.00	4,200.00	
9/1/2027	280,000.00	4,200.00	284,200.00	288,400.00
	2,435,000.00	407,573.02	2,842,573.02	2,842,573.02

CEMETERY IMPROVEMENT-05 REVENUES	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
Unencumbered Cash Balance	248,481	256,678	258,484	264,446	270,551
0345 Interest on Investments	1,469	350	600	200	400
0451 Cemetery Lot Sales	4,000	6,200	1,500	6,500	6,000
0452 Burial Permit Sales	6,850	5,900	6,000	6,000	6,000
0500 Revenue from Tree Fund	225	200	-	100	100
0510 Revenue from Fence Fund	180	55	60	55	60
0560 Transfer from Cemetery Funds	-	-	-	-	-
0893 Miscellaneous	100	234	-	-	-
Total Revenues	261,305	269,617	266,644	277,301	283,111
EXPENDITURES					
2140 Professional Services	278	486	150	100	150
3060 Equipment Maintenance	50	-	-	-	-
3120 Operating Supplies	-	100	-	-	-
3180 Other	-	138	-	-	-
4020 New Equipment	2,812	-	1,000	1,000	1,000
4050 Building and Land	1,487	4,447	21,300	5,000	22,000
4200 Tree Fund	-	-	30,000	650	30,000
4300 Fence Fund	-	-	38,000	-	34,848
Total Expenditures	4,627	5,171	90,450	6,750	87,998
Unencumbered Cash Balance	256,678	264,446	176,194	270,551	195,113

Per Ordinance 1350, revenues from this fund are the sale of burial and niche spaces and interest from Cemetery Endowment, Perpetual Care, and this fund. In 2015 & 2016 the Cemetery Endowment and Perpetual Care Funds were transferred to this fund. Expenditures for this fund are for cemetery improvements.

4050 Buffalo Grass	1,500
Herbicide	6,500
Fence & Bldg Improvements	14,000

ECONOMIC DEVELOPMENT-02 REVENUES		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
0236	Receipt from Sherman County	-	-	-	-	-
0318	Donations	-	-	-	-	-
0345	Interest on Investments	-	-	-	-	-
0787	Transfer from Electric	-	-	-	-	-
0788	Transfer from General	-	-	-	-	-
0893	Miscellaneous	-	-	-	-	-
Total Revenues		-	-	-	-	-
Balance January 1		316	-	-	-	-
Sub-Total		316	-	-	-	-
LESS: Expenditures		316	-	-	-	-
UNENCUMBERED CASH BAL.		-	-	-	-	-

ECONOMIC DEVELOPMENT-02 EXPENDITURES		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
1010	Salaries	-	-	-	-	-
1030	O.A.S.I.	-	-	-	-	-
1040	Retirement	-	-	-	-	-
1050	Insurance	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2080	Membership Dues	-	-	-	-	-
2130	Printing & Advertising	-	-	-	-	-
2140	Professional Services	-	-	-	-	-
2170	Training/Schooling	-	-	-	-	-
2180	Telephone	-	-	-	-	-
2190	Travel & Transportation	-	-	-	-	-
2400	Workman's Compensation	-	-	-	-	-
	Total Contractual Services	-	-	-	-	-
3060	Equipment Maintenance/Repair	-	-	-	-	-
3070	Gasoline/Oil	-	-	-	-	-
3120	Operating Supplies	-	-	-	-	-
3130	Postage	-	-	-	-	-
3170	Vehicle Maintenance	-	-	-	-	-
	Total Commodities	-	-	-	-	-
4010	Marketing & Printing	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4030	Public Relations	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Project Development	-	-	-	-	-
4060	Incentives	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer CIRF/General	316	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	Total Transfers	316	-	-	-	-
	Total Expenditures	316	-	-	-	-

EMPLOYEE BENEFITS - 45 REVENUES		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
	Unencumbered Cash Balance	141,427	265,885	151,637	227,276	141,998
0101	Ad Valorem Tax	429,943	411,363	598,429	556,913	583,670
	Neighborhood Revitalization	(28,189)	(23,719)	(24,882)	(25,695)	(26,797)
0103	Delinquent Tax	16,760	10,942	7,500	7,500	8,000
0105	Excise Tax	20	23	24	20	24
0107	Motor Vehicle Tax	53,121	60,732	57,184	57,184	82,016
0112	Recreational Vehicle Tax	1,012	1,219	5,247	1,200	1,611
0114	16/20 M Vehicle Tax	2,854	3,929	3,459	3,459	5,163
0115	In Lieu of Tax	-	-	-	-	-
0345	Interest on Investments	1,268	366	400	400	400
0454	Insurance Receipts	5,300	3,450	4,000	2,500	-
0785	Transfer from Self Insurance	-	-	-	-	-
0788	Transfer from General Fund	-	-	-	-	-
0789	Transfer from Elect Reserve	213,100	137,720	-	-	-
0790	Transfer from Water Reserve	53,693	-	-	-	-
0792	Transfer from Sewer Reserve	53,693	25,000	-	-	-
0893	Miscellaneous Reimbursements	-	-	-	-	-
	Total Revenue	944,002	896,910	802,998	830,757	796,085
EXPENDITURES						
1050	Health & Accident Insurance	414,914	419,794	490,325	417,273	476,978
2060	Remittance to Workman Comp	27,818	25,202	40,000	22,647	40,000
4050	Building & Land/NRP	-	-	-	-	-
5040	Remittance to Unemployment	1,054	1,362	8,594	1,506	8,725
5090	Remittance to Social Security	111,793	107,698	124,047	115,178	125,938
5110	Remittance to KPERS	122,538	115,578	140,032	132,155	144,444
	Total Expenditures	678,117	669,634	802,998	688,759	796,085
	Unencumbered Cash Balance	265,885	227,276	-	141,998	-

Per ordinance 1284, this fund is for the purpose of paying the City's share of social security, worker's compensation, unemployment insurance, health care costs, employee benefit plans, and employee retirement and pension programs for employees paid out of the City General Fund.

LAW ENF. TRUST - 19 REVENUES		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
0107	Vehicle Impound Proceeds	-	-	1,000	200	1,000
0318	Regional Training Proceeds	-	-	-	-	-
0345	Interest on Investments	101	22	50	22	40
0464	Federal Equitable Sharing Proc.	-	-	-	-	-
0891	Pending or Holding Prop. Proc.	-	-	-	-	-
0892	State Drug Tax Sharing Proceeds	-	-	-	-	-
0893	State Special LETF Proceeds	-	3,625	1,250	1,250	1,500
0894	Miscellaneous Reimbursement	-	-	-	-	-
Total Revenues		101	3,647	2,300	1,472	2,540
Balance January 1		13,230	13,331	14,881	15,457	14,429
Sub-Total		13,331	16,978	17,181	16,929	16,969
LESS: Expenditures		-	1,521	11,000	2,500	11,000
UNENCUMBERED CASH BAL.		13,331	15,457	6,181	14,429	5,969

K.S.A. 60-4101 et seq.

Revenues for this fund are received through drug forfeitures, vehicle impounded from seizures, and proceeds from hosting regional training classes. Expenditures must be used for law enforcement purposes only and appropriated to the police department by the governing body.

Specifically K.S.A. 60-4117 B(d)(2) that states, "If the law enforcement agency is a city or county agency, the entire amount shall be deposited in such city or county treasury and credited to a special law enforcement trust fund. Each agency shall compile and submit annually a special law enforcement trust fund report to the entity which has budgetary authority over such agency and such report shall specify, for such period, the type and approximate value of the forfeited property received, the amount of any forfeiture proceeds received, and how any of those proceeds were expended."

LAW ENF TRUST - 19 EXPENDITURES		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
STATE SPECIAL - 01						
2200	Contractual	-	-	1,000	500	1,000
4010	Other Capital Outlay	-	-	-	-	-
4020	New Equipment	-	749	10,000	2,000	10,000
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	-	772	-	-	-
4060	Training	-	-	-	-	-
Total State Special		-	1,521	11,000	2,500	11,000
PENDING OR HOLDING PROPERTY - 27						
2200	Contractual	-	-	-	-	-
4010	Other Capital Outlay	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	-	-	-	-	-
4060	Training	-	-	-	-	-
Total Pending/Holding Prop.		-	-	-	-	-
STATE DRUG TAX SHARING - 29						
2200	Contractual	-	-	-	-	-
4010	Other Capital Outlay	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	-	-	-	-	-
4060	Training	-	-	-	-	-
Total State Drug Tax		-	-	-	-	-
FED EQUITABLE SHARING - 31						
2200	Contractual	-	-	-	-	-
4010	Other Capital Outlay	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	-	-	-	-	-
4060	Training	-	-	-	-	-
Total State Drug Tax		-	-	-	-	-
TOTAL EXPENDITURES		-	1,521	11,000	2,500	11,000

01-4020 Radios 10,000

MUNICIPAL COURT DIVERSION FEES - 18 REVENUES		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
Unencumbered Cash Balance		9,922	12,260	10,275	16,179	14,204
0344	Fees Collected	2,260	3,902	2,000	2,500	2,650
0345	Interest on Investments	78	17	25	25	25
0893	Miscellaneous Reimbursement	-	-	-	-	-
Total Revenue		12,260	16,179	12,300	18,704	16,879
EXPENDITURES						
2170	Schooling and Training	-	-	1,500	1,500	1,500
4020	New Equipment/Software	-	-	5,500	3,000	5,500
Total Expenditures		-	-	7,000	4,500	7,000
Unencumbered Cash Balance		12,260	16,179	5,300	14,204	9,879

The City instituted a program whereby defendants may enter into a Diversion under certain circumstances. Any monies from the Diversion program are deposited into this fund and used for schooling, training, and equipment.

4020	Printer	750
	Police Equipment	4,750

SELF INSURANCE - 07 REVENUES		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
	Unencumbered Cash Balance	259,957	347,353	381,238	476,021	477,265
0345	Interest on Investments	1,573	458	400	400	500
0786	Transfer from Sewer Utility	21,116	21,642	22,693	19,067	29,458
0787	Transfer from Empl. Benefits	251,807	262,631	296,583	255,227	281,220
0788	Transfer from Electric Utility	197,326	200,701	210,820	188,290	204,083
0789	Transfer from Water Utility	40,498	38,394	54,406	35,440	38,558
0790	Transfer from Econ. Dev.	-	-	-	-	-
0893	Misc. Reimbursements	8,743	5,374	5,703	2,820	-
	Total Revenues	781,020	876,553	971,843	977,265	1,031,084
EXPENDITURES						
5030	Payments toward Stoploss	433,667	400,532	625,000	500,000	625,000
5040	Payments of Employee Claims	-	-	-	-	-
7130	Transfer to Employee Benefits	-	-	-	-	-
7160	Transfer to Electric Utility	-	-	-	-	-
7200	Transfer to Sewer Utility	-	-	-	-	-
7250	Transfer to Water Utility	-	-	-	-	-
	Total Expenditures	433,667	400,532	625,000	500,000	625,000
	Unencumbered Cash Balance	347,353	476,021	346,843	477,265	406,084

In February, 2016 the City Commission voted to change health insurance to a self insurance plan. City premiums include fixed costs that are paid to BCBS then a monthly expected claim amount that is transferred into the Self Insurance Fund from the individual funds, ie. Employee Benefits, Electric Utility, Water Utility, Sewer Utility and Economic Development. Revenues are the group's expected claims up to a maximum of \$30,000 per plan.

SPECIAL HIGHWAY - 06 REVENUES		ACTUAL 2020	ACTUAL 2021	BUDGET 2022	REVISED 2022	BUDGET 2023
	Unencumbered Cash Balance	118,059	123,369	118,161	114,803	99,803
0345	Interest on Investments	-	-	-	-	-
0594	Gasoline Tax	114,354	126,393	120,000	120,000	120,000
	Total Revenues	232,413	249,762	238,161	234,803	219,803
EXPENDITURES						
3000	Repair and Maintenance	-	-	-	-	-
3120	Reconstruction	109,044	134,959	135,000	135,000	140,000
4000	New Construction	-	-	-	-	-
	Total Expenditures	109,044	134,959	135,000	135,000	140,000
	Unencumbered Cash Balance	123,369	114,803	103,161	99,803	79,803

K.S.A. 79-3425c

Proceeds consist of motor vehicle fuel tax distributed by the state via the City and County Highway Fund. These funds are used for construction, reconstruction, alteration, repair and maintenance of the streets and highways of the city.

K.S.A. 79-3425g

This statute allows for the issuance of Revenue Bonds with repayment made by revenues from this fund.

The City uses this fund as the main source to chip seal streets in the City. The Commission has began a reserve from the Street and Alley Fund in General Fund to assist with chip seal project if need to with continued increase in costs. This fund is state funded and cannot be certain how long we will continue to receive these monies. Each year depends upon legislative action for continued funding.

SPECIAL PARKS & REC. - 26		ACTUAL	ACT	BUDGET	REVISED	BUDGET
REVENUES		2020	2021	2022	2022	2023
	Unencumbered Cash Balance	20,767	14,385	9,685	14,109	13,109
0109	Local Liquor Tax	6,240	7,075	6,300	7,000	7,000
0345	Interest on Investments	-	-	-	-	-
	Total Revenues	27,007	21,460	15,985	21,109	20,109
EXPENDITURES						
2200	Contractual	-	-	-	-	-
3180	Other Commodities	-	-	-	-	-
4010	Capital Outlay	12,622	7,351	15,000	8,000	15,000
	Total Expenditures	12,622	7,351	15,000	8,000	15,000
	Unencumbered Cash Balance	14,385	14,109	985	13,109	5,109

K.S.A. 79-41a04

Proceeds consist of local alcoholic liquor tax distributed by the State. This fund can only be used for the purchase, establishment, maintenance or expansion of park and recreational services, programs, and facilities.

4010 Park Imp's (Sprinklers, lights, etc.) 15,000

VEHICLE INSPECTION (VIN) - 25		ACTUAL	ACTUAL	BUDGET	REVISED	BUDGET
REVENUES		2020	2021	2022	2022	2023
	Unencumbered Cash Balance	22,996	31,542	30,717	34,222	31,062
0345	Interest on Investments	134	35	75	40	60
0347	Fees Collected	10,560	11,480	12,000	10,000	10,000
	Total Revenue	33,690	43,057	42,792	44,262	41,122
EXPENDITURES						
2150	Remittance to State of KS	-	-	-	-	-
2170	Schooling and Training	648	1,192	4,000	4,000	5,000
3180	Supplies	1,500	1,223	1,500	1,200	1,500
4020	New Equipment	-	6,420	11,500	8,000	4,000
4040	Office Equipment	-	-	-	-	-
	Total Expenditures	2,148	8,835	17,000	13,200	10,500
	Unencumbered Cash Balance	31,542	34,222	25,792	31,062	30,622

The City Police Department completes vehicle inspections for the State. All monies are deposited in this fund then the City. City was required to remit an amount to the State of Kansas. The amount remitted to the State of KS was \$1 until June 30, 2011, beginning July 1, 2011 that amount increased to \$1.50 and the cost of the VIN increased from \$10 to \$15. Then July 1, 2012 that amount increased to \$2.00 and cost of VIN's increased to \$20. Remaining monies are retained for training and new equipment. In 2018, the City remits \$0 to the State, but pays for VIN tablets used.

4020	Ammunition	2,000
	Equipment	2,000



CAPITAL PROJECT IMPROV. ARPA Project. - 35		ACTUAL 2021	ESTIMATED ACTUAL 2022	ESTIMATE ACTUAL 2022
Unencumbered Cash Balance		-	336,354	673,299
0234	Reimb. From State of Kansas	336,198	336,195	-
0345	Interest on Investments	156	750	500
0789	Transfer from Water	-	-	-
Total Revenues		336,354	673,299	673,799
EXPENDITURES				
2040	Engineering Fees	-	-	100,000
2050	Construction Costs	-	-	573,799
2140	Professional Services	-	-	-
2150	Issue Cost	-	-	-
7040	Transfer to Water Imp.	-	-	-
Total Expenditures		-	-	673,799
Unencumbered Cash Balance		336,354	673,299	-

This fund is not a budgeted fund, used for accounting purposes only. This fund shall be used to account for fiscal recovery funds through the American Rescue Plan Act of 2021. These monies were filtered through the State Treasury in two tranches, one in 2021 and remaining in 2022. Funds need to be obligated by Dec. 31, 2024 and expended by Dec. 31, 2026. Eligible expenditures of funds are premium pay, revenue loss, public health/negative economic impact or investment in water, sewer and broadband infrastructure. The final rule allows a standard deduction allowance of up to \$10 million, not to exceed the award allocation. This is the provision the City is filing reporting.

CDBG - 34		ACTUAL	ESTIMATE
REVENUES		2021	ACTUAL 2022
Unencumbered Cash Balance		-	-
0234	Remittance from State of KS	36,700	113,300
0345	Interest on Investments	-	-
0789	Trans from Other	-	-
Total Revenues		<u>36,700</u>	<u>113,300</u>
EXPENDITURES			
2040	Engineering Fees	-	-
2200	Other Contractual Services	-	-
4010	Other Capital Outlay	<u>36,700</u>	<u>113,300</u>
Total Expenditures		<u>36,700</u>	<u>113,300</u>
Unencumbered Cash Balance		-	-

This fund is not budgeted, for accounting purposes only. The fund is used to monitor expenditures related to the Community Development Block Grant (CDBG).

CID PROJECT - 28		ACTUAL	ESTIMATE
REVENUES		2021	ACTUAL 2022
	Unencumbered Cash Balance	-	-
0234	CID Proj. 25th St Sales Tax	49,069	-
0345	CID Proj. - Irvin Development	64,023	66,500
0360	CID Proj. - 24/7 Project	23,329	45,000
0893	CID Proj.	-	-
	Total Revenues	<u>136,421</u>	<u>111,500</u>
EXPENDITURES			
2040	CID Proj. - 25th Street	48,180	-
2050	CID Proj. - Irvin Development	64,912	66,500
2060	CID Proj. - 24/7 Project	23,329	45,000
2140	CID Proj.	-	-
2300	CID Proj.	-	-
3120	CID Proj.	-	-
6020	CID Proj.	-	-
6090	CID Proj.	-	-
	Total Expenditures	<u>136,421</u>	<u>111,500</u>
	Unencumbered Cash Balance	-	-

Fund shall be used by the City to track expenses and Revenues for Community Investment District (CID) projects approved by the City Commission.

EFFICIENCY KS PROJECT - 39		ACTUAL	ESTIMATED
REVENUES		2021	ACTUAL 2022
	Unencumbered Cash Balance	70	32
0234	Payment from State	-	-
0235	Utility Loan Payment	1,611	1,700
0345	Interest on Investment	-	-
	Total Revenues	<u>1,681</u>	<u>1,732</u>
EXPENDITURES			
2050	Loan Pymt to State of KS	1,601	1,600
2140	Professional Serv.	-	-
2200	Utilities Exp.	<u>48</u>	<u>48</u>
	Total Expenditures	<u>1,649</u>	<u>1,648</u>
	Unencumbered Cash Balance	32	84

This fund is not budgeted, for accounting purposes only. The fund is used to monitor funds from the Efficiency Kansas Project. The State of KS pays the City monies to be used on Efficiency Kansas projects that were approved through an energy audit. This money is paid to vendors once the homeowners project is certified as complete. The property owner then pays the State back through payments on their utility bill and those payments to the State and the City's administration fee are funnelled through this fund.

ELECTRIC METER DEPOSIT-20 REVENUES		ACTUAL 2021	ESTIMATED ACTUAL 2022
Unencumbered Cash Balance		141,022	143,058
0575	Meter Deposit Receipts	27,923	24,000
Total Revenues		<u>168,945</u>	<u>167,058</u>
EXPENDITURES			
5060	Meter Deposits Refunded	25,887	24,500
Total Expenditures		<u>25,887</u>	<u>24,500</u>
Unencumbered Cash Balance		143,058	142,558

This is not a budgeted fund, used for accounting purposes only. The fund is used to account for citizens electric deposits.

INSURANCE PROCEEDS - 40		ACTUAL	ESTIMATE
REVENUES		2021	ACTUAL 2022
	Unencumbered Cash Balance	-	-
0345	Interest on Investment	-	-
0454	Building Insurance Payment	-	-
	Total Revenues	-	-
EXPENDITURES			
5060	Approved Refunds	-	-
	Total Expenditures	-	-
	Unencumbered Cash Balance	-	-

This fund accounts for insurance bonds for loss or damage to any building or other structure located within the City, arising out of any fire or explosion, in accordance with article six, chapter six in the Code of the City of Goodland.

MUSEUM ENDOWMENT FUND - 03		ACTUAL 2021	ESTIMATED ACTUAL 2022	ESTIMATE 2023
Unencumbered Cash Balance		106,325	97,946	100,846
0345	Interest on Investments	108	400	600
0451	Donations and Gifts	8,371	6,500	3,500
0567	Visitor Donations	3,421	2,000	2,000
0893	Miscellaneous	-	-	-
Total Revenues		<u>118,225</u>	<u>106,846</u>	<u>106,946</u>
EXPENDITURES				
2140	Professional Services	3,424	5,000	4,000
3060	Equipment Maintenance	-	-	-
3130	Education/Exhibits	4,000	-	-
4020	New Equipment	-	-	-
4050	Building & Land	12,855	1,000	1,000
7400	Transfer to	-	-	-
Total Expenditures		<u>20,279</u>	<u>6,000</u>	<u>5,000</u>
Unencumbered Cash Balance		97,946	100,846	101,946

This fund is comprised of gifts, visitor donations and bequests for the High Plains Museum. Because the monies are gifts, the fund is exempt from budget law. Any monies donated to the Museum are subject to any and all restrictions placed on the gifts. All visitor donations and gifts without restrictions are subject to be spent as approved by the Museum Board. All expenditures are presented to the City Commission.

Bal. A: 04/25/22

Max Alderman Donation:

56,495.96

New Museum by 2017 after that point as Board deems appropriate

Misc. Memorial Donations

6,523.47

SALES TAX - 14 REVENUES		ACTUAL 2021	ESTIMATE ACTUAL 2022
Unencumbered Cash Balance		-	-
0574	Collections	<u>251,099</u>	<u>240,000</u>
	Total Revenues	251,099	240,000
EXPENDITURES			
5080	Remittance to state of Kansas	<u>251,099</u>	<u>240,000</u>
	Total Expenses	251,099	240,000
Unencumbered Cash Balance		-	-

This is not a budgeted fund, used only for accounting purposes. The fund is used to account for sales tax collected and remitted to the State of Kansas for sales of electric and water utilities.

STATE WATER PLAN - 48		ACTUAL	ESTIMATED
REVENUES		2021	ACTUAL 2022
	Unencumbered Cash Balance	2,468	2,797
0567	Collections	10,648	10,600
	Total Revenues	<u>13,116</u>	<u>13,397</u>
EXPENDITURES			
5080	Miscellaneous	-	-
5090	Payments to State	10,319	10,600
	Total Expenditures	<u>10,319</u>	<u>10,600</u>
	Unencumbered Cash Balance	2,797	2,797

This is not a budgeted fund, used for accounting purposes only. The fund is used for the state water plan tax remitted to the State of Kansas. The tax is assessed at the rate of 3.2 cents per 1000 gallons of water.

STREET IMP. PROJECT - 04		ACTUAL	ESTIMATE
REVENUES		2021	ACTUAL 2022
	Unencumbered Cash Balance	-	-
0234	Reimb. - State or Local	252,575	668,848
0345	Interest on Investments	-	-
0893	Misc. Reimb.	-	-
	Total Revenues	<u>252,575</u>	<u>668,848</u>

EXPENDITURES

2050	Construction Costs	252,575	668,848
2140	Professional Services	-	-
2150	Issue Cost	-	-
3060	Equipment Main.	-	-
	Total Expenditures	<u>252,575</u>	<u>668,848</u>

Unencumbered Cash Balance

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This fund is not a budgeted fund, used for accounting purposes only. This fund shall be used solely to pay the costs incurred with street improvements. The current projects is a KDOT grant that is 85/15 split and includes 2nd Street and portion of 17th Street reconstruction. The County Commission voted to assist with half the costs on 2nd Street, so local share includes CO payments. Construction on 2nd street will occur in 2021 & 17th Street in 2022.

Current & Upcoming Projects		TOTAL Proj.	KDOT Share	Local Share
2021	Street Improvement KDOT Grant	1,117,480	949,858	167,622

WATER SERVICE DEPOSIT-22 REVENUES		ACTUAL 2021	ESTIMATED ACTUAL 2022
Unencumbered Cash Balance		86,491	86,041
0575	Meter Deposit Receipts	15,450	16,000
0580	Flow Meter Deposits	4,500	2,250
Total Revenues		<u>106,441</u>	<u>104,291</u>
EXPENDITURES			
5070	Meter Deposits Refunded	15,150	15,000
5100	Flow Meter Refunded	5,250	2,250
Total Expenditures		<u>20,400</u>	<u>17,250</u>
Unencumbered Cash Balance		86,041	87,041

This is not a budgeted fund, used for accounting purposes only. The fund is used to account for citizens water deposits.