

# CITY OF GOODLAND

## 2024 BUDGET INDEX

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		(INFORMATION ONLY, NOT SUBJECT BUDGET LAWS)	

COMPARISON OF THE RECOMMENDED  
MILL LEVIES BY FUND FOR 2024  
WITH BUDGET  
LEVIES IN 2022 AND 2023  
TAX MILL LEVY BY FUND

	2021 FOR 2022 (MILLS) and (DOLLARS)	2022 FOR 2023 (MILLS) and (DOLLARS)	2023 FOR 2024 (MILLS) and (DOLLARS)	DOLLARS INCREASE (DECREASE)
General	18.9040 \$ 663,199	19.1850 \$ 708,415	23.0113 \$ 961,789	253,374
Bond & Interest	7.1060 \$ 249,296	7.3930 \$ 272,990	6.0733 \$ 253,843	(19,147)
Library	4.5860 \$ 160,888	4.8830 \$ 180,307	4.4257 \$ 184,977	4,670
Employee Benefits - City	17.0580 \$ 598,436	15.8070 \$ 583,681	15.5525 \$ 650,036	66,355
Employee Benefits-Library	1.2250 \$ 42,976	0.9310 \$ 34,378	0.8659 \$ 36,192	1,814
Airport Fund	- \$ -	0.677 \$ 24,999	0.2393 \$ 10,000.00	(14,999)
<b>TOTALS</b>	<b>48.879</b>	<b>48.876</b>	<b>50.167</b>	<b>RNR = 43.183</b>
<b>TOTAL AD VALOREM</b>	<b>\$ 1,714,795</b>	<b>\$ 1,804,768</b>	<b>\$ 2,096,837</b>	<b>\$ 292,069</b>
<b>LESS REBATE FOR NRP</b>	<b>73,312</b>	<b>82,335</b>	<b>71,844</b>	<b>(10,491)</b>
<b>TOTAL AD VALOREM LESS REBATE</b>	<b>1,641,483</b>	<b>1,722,433</b>	<b>2,024,993</b>	<b>\$ 302,560</b>

ESTIMATE					
2024 (E)	1MILL =	\$ 41,796.36	2008	1 MILL =	\$ 25,550.23
2023 (A)	1MILL =	\$ 36,925.45	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
			1992	1 MILL =	\$ 15,252.00

GENERAL - 11 REVENUES		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
0101	Ad Valorem Tax	751,314	628,245	733,228	708,415	961,789
	Neighborhood Revitalization	(42,958)	(28,476)	(42,616)	(32,319)	(32,948)
0103	Delinquent Tax	24,595	22,132	20,000	30,000	20,000
0105	Excise Tax	41	40	26	39	44
0107	Motor Vehicle Tax	103,716	119,282	90,893	80,000	89,570
0109	Local Alcohol Liquor Fund Tax	7,075	8,220	7,000	8,200	9,020
0111	LAVTR	-	-	-	-	-
0112	Recreational Vehicle Tax	2,081	5,121	1,785	1,785	1,892
0113	City County Revenue Sharing	-	-	-	-	-
0114	16/20 M Vehicle Tax	6,740	5,383	5,722	5,722	7,793
0115	In Lieu of Taxes	-	-	-	-	-
0122	Sales Tax - School District	332,925	349,363	350,000	350,000	375,000
0123	Sales Tax	695,321	761,346	700,000	770,000	765,000
0124	County Payments to Recreation	41,350	41,057	41,000	41,000	41,000
0231	City Office Rent	55,568	3,300	3,000	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	33,273	33,600	33,600	33,600
0238	County Payment to Fire	23,759	1,978	-	-	-
0240	Pmt from Chamber of Commerce	-	-	-	-	-
0340	Occupation License	7,955	13,129	8,000	9,000	11,000
0341	Franchises	109,005	125,683	110,000	120,000	120,000
0342	Dog Licenses & Imp. Fees	12,920	11,319	10,000	3,000	3,000
0343	Other Licenses & Permits	8,365	7,126	8,000	10,000	10,000
0344	Police Court Fines	39,529	35,368	40,000	35,000	35,000
0345	Interest on Investments	1,843	5,107	2,000	14,000	14,000
0346	Planning Fees	-	-	10,000	-	10,000
0450	Airport Revenues	44,417	36,152	30,000	33,000	33,000
0459	Revenue Public Transportation	27,162	25,160	22,000	22,000	20,000
0460	Water Park Receipts	30,382	30,166	30,000	30,000	30,000
0461	Water Park Concessions	10,339	9,805	10,000	10,000	10,000
0462	Cent. Park Concessions	-	-	-	-	-
0464	Police Impound	1,370	505	750	3,000	750
0465	Youth Activities	-	-	-	-	-
0470	Welcome Center Sales	-	-	-	-	-
0786	Trans from Sewer Util (Franchise)	125,000	125,000	130,000	125,000	125,000
0787	Trans from Econ Dev	-	-	-	-	-

GENERAL - 11 REVENUES (Continued)		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
0788	Trans from Elect Util (Franchise)	500,000	510,000	510,000	500,000	500,000
0789	Trans from Water Util (Franchise)	125,000	150,000	160,000	150,000	150,000
0791	Trans from Health/San (Franchise)	45,637	54,400	45,000	45,000	50,000
0893	Miscellaneous/Reimb.Expenses	35,116	20,680	15,000	15,000	15,000
0894	Reimbursed Diesel Fuel	24,503	44,638	30,000	55,000	45,000
0895	K H C Museum Grant	-	-	-	-	-
0897	Federal Law Enforcement Grant	-	-	-	-	-
0898	LGORP Grant	-	-	-	5,040	31,678
<b>Total Revenues</b>		<b>3,198,870</b>	<b>3,169,702</b>	<b>3,129,588</b>	<b>3,198,682</b>	<b>3,503,388</b>
Balance January 1		694,082	821,996	493,530	750,389	420,436
Sub-Total		3,892,952	3,991,698	3,623,118	3,949,071	3,923,824
LESS: Expenditures		3,070,956	3,241,309	3,623,118	3,528,635	3,923,824
Non-Appropriated Balances		-	-	-	-	-
<b>UNENCUMBERED CASH BAL.</b>		<b>821,996</b>	<b>750,389</b>	<b>-</b>	<b>420,436</b>	<b>0</b>

# GENERAL FUND - SUMMARY OF EXPENDITURES

11 GENERAL FUND	ACTUAL EXPENDITURES 2021	ACTUAL EXPENDITURES 2022	BUDGETED EXPENDITURES 2023	EST. ACTUAL EXPENDITURES 2023	PROPOSED BUDGET 2024
General Government	807,902	807,822	868,492	861,521	945,514
Police	557,171	644,791	702,420	674,980	771,860
Municipal Court	63,134	65,920	83,525	79,792	85,504
Animal Control	48,525	47,250	55,250	54,312	55,300
Van Transportation	30,864	33,548	41,390	37,750	40,720
Fire Department	253,190	218,579	238,398	238,398	238,398
Building Inspection	75,593	103,383	146,333	142,436	144,374
Street & Alley	632,547	710,106	792,366	770,500	915,952
Airport	32,861	43,355	48,900	48,017	56,900
Parks	154,959	158,672	205,722	183,504	192,876
Museum	80,882	86,613	99,532	99,531	111,302
Cemetery	47,680	50,673	55,200	54,650	57,984
Economic Development	93,526	91,332	94,500	92,770	92,770
Recreation	59,416	61,060	61,990	61,270	67,770
Steever Water Park	132,706	118,205	129,100	129,204	146,600
<b>Total</b>	<b>3,070,956</b>	<b>3,241,309</b>	<b>3,623,118</b>	<b>3,528,635</b>	<b>3,923,824</b>

GENERAL - 11 EXPENDITURES GENERAL GOVERNMENT - 02		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	207,244	240,054	248,368	245,047	255,990
1060	Overtime	38	134	750	1,000	750
1070	Pymt to ICMA	-	-	-	-	-
	<b>Total Personal Services</b>	207,282	240,188	249,118	246,047	256,740
2030	Election Expense	-	-	2,500	-	2,000
2050	School District Sales Tax	332,926	349,363	350,000	350,000	375,000
2060	Insurance	82,820	93,440	98,000	110,000	115,000
2080	Membership Dues	3,052	4,026	4,500	4,300	4,300
2100	Other Utilities	935	1,431	1,500	2,000	2,000
2130	Printing/Advertising	3,468	4,759	4,000	4,000	4,000
2140	Professional Services	113,687	69,178	80,000	70,000	100,000
2170	Schooling	1,297	1,968	2,000	2,000	2,000
2180	Telephone	1,982	3,379	3,000	3,800	3,800
2190	Travel & Transportation	672	1,113	1,500	750	1,500
2200	Other	17,000	4,024	7,024	7,024	9,024
2310	Safety Program	-	1	300	100	200
2500	Property Taxes	4,356	1,185	4,800	2,500	3,000
	<b>Total Contractual Services</b>	562,195	533,867	559,124	556,474	621,824
3030	Building Maintenance/Repair	3,320	621	5,000	5,000	5,000
3060	Equipment Maintenance/Repair	2,646	5,288	7,500	6,000	7,500
3070	Gasoline/Oil	452	-	1,000	250	700
3120	Operating Supplies	9,418	13,341	12,000	13,000	14,000
3130	Postage	-	-	-	-	-
3170	Vehicle Maintenance	589	17	750	750	750
3180	Other	-	-	-	-	-
	<b>Total Commodities</b>	16,425	19,267	26,250	25,000	27,950

GENERAL - 11 EXPENDITURES GENERAL GOV'T - 02 (Continued)		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
4100	Economic Development	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-
7100	Transfer to CIRF	18,000	11,500	13,000	13,000	13,000
7200	Transfer to MERF	4,000	3,000	1,000	1,000	1,000
7300	Transfer to Grant Imp Fund	-	-	20,000	20,000	25,000
7500	Transfer to Economic Developmt.	-	-	-	-	-
	<b>Total Transfers</b>	22,000	14,500	34,000	34,000	39,000
	<b>Total General Government</b>	<b>807,902</b>	<b>807,822</b>	<b>868,492</b>	<b>861,521</b>	<b>945,514</b>

## 2024 – 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.  
*\$256,740 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.  
*\$2,000 Line item 11-02-2030 Election Expense*
- Payment to USD 352 for dedicated sales tax for school improvement bond.  
*\$375,000 Line item 11-02-2050 School District Sales Tax*
- Provide funding for general fund expenses on property, vehicle, casualty and liability insurance.  
*\$115,000 Line item 11-02-2060 Insurance*
- Funding for professional services for the administration in the City of Goodland.  
*\$100,000 Line item 11-02-2140 Professional Services*  
*City Attorney \$50,500, Elevator maintenance (City bldg. and Art Center) \$2,500, IT subscriptions/renewals \$3,000, Surveys, other legal \$5,000, Grant writer consultant \$20,000, Planning consultant fees (offset planning fees revenue) \$15,000, other professional services like update city codes \$4,000*
- Funding for donations approved by the Commission.  
*\$9,024 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, Options \$2,000.*
- Funding for property taxes for general properties of City.  
*\$3,000 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.
  - \$14,000 Line item 11-02-3120 Operating Supplies
  - Transfer to Capital Improvement Reserve Fund.
  - \$13,000 Line item 11-02-7100 Transfer to CIRF
- | CIRF   | Expected Cost      | Balance Remaining | Current Balance | Transfer 2023 | 2024   |
|--|--------------------|-------------------|-----------------|---------------|--------|
| Gen Admin Main Res                           | Ongoing Main Costs |                   | 199,713.39      | 3,000         | 3,000  |
| Dispatch Remodel                             | 0.00               | (83,717.94)       | (83,717.94)     | 10,000        | 10,000 |
| Sept Hail Storm (BASE Grant Match)           |                    |                   | 43,824.68       |               |        |
| Sept Hail Storm (Garage door for Wolak Bldg) |                    |                   | 8,580           |               |        |
- Transfer to Municipal Equipment Reserve Fund.
  - \$1,000 Line item 11-02-7200 Transfer to MERF
- | MERF            | Expected Cost  | Balance Remaining | Current Balance | Transfer 2023 | 2024  |
|-----------------|----------------|-------------------|-----------------|---------------|-------|
| IT Backbone     | Share all Dept |                   |                 | 1,000         | 1,000 |
| City Travel Car | 25,000         | 10,300            | 14,700          | 00            | 00    |
- Matching funds for grants awarded the City.
  - \$25,000 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 two full time employees, the City Manager and City Clerk. In 2023, the Administrative Assistant was paid ½ from this fund and ½ from Building Inspection. 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 and projects when possible.

Continue seeking alternate methods to communicate with customers to reduce postage costs and ensure positive customer relations.

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, which includes communication to public in a number of avenues – venues – generations.

Inflation of cost and supply of supplies.

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The City needs to consider an updated comprehensive plan to assist with future plans for the City. The current plan is over twenty years old and outdated so difficult to use for planning the future.

Continue seeking grant money available for projects. The City will have to put matching money in reserve to assist being awarded grants. With the BASE grant award, that fund will be exhausted in 2024.

GENERAL - 11 EXPENDITURES POLICE - 03		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	421,904	444,925	506,089	480,180	577,060
1060	Overtime	21,803	23,507	22,000	22,000	22,000
	<b>Total Personal Services</b>	<b>443,707</b>	<b>468,432</b>	<b>528,089</b>	<b>502,180</b>	<b>599,060</b>
2050	Equipment Maint./Repair	10,467	10,011	12,500	12,500	12,500
2080	Membership Dues	725	698	1,016	1,000	1,000
2100	Other Utilities	5,576	7,764	5,000	7,000	7,000
2130	Printing/Advertising	603	722	800	800	800
2140	Professional Services	5,521	5,717	3,500	4,000	4,000
2170	Schooling/Training	3,348	2,226	2,500	2,500	2,500
2180	Telephone	11,116	9,553	11,500	11,500	16,000
2190	Travel & Transportation	3,934	6,275	4,815	4,800	4,800
2230	Prisoner Care	1,920	1,360	2,500	2,500	2,500
	<b>Total Contractual Services</b>	<b>43,210</b>	<b>44,326</b>	<b>44,131</b>	<b>46,600</b>	<b>51,100</b>
3030	Building Maintenance/Repair	1,995	1,427	6,000	6,000	6,000
3060	Equipment Maintenance/Rep.	3,133	2,094	6,000	6,000	6,000
3070	Gasoline/Oil	16,870	28,853	28,000	24,000	28,000
3120	Operating Supplies	7,660	8,194	7,000	7,000	7,000
3130	Postage	92	102	200	200	200
3160	Uniform Supplies	2,866	2,735	3,000	3,000	3,000
3170	Vehicle Maintenance/Repair	7,062	6,538	5,000	5,000	5,000
3250	Canine Expenses	1,816	1,329	2,000	2,000	2,000
	<b>Total Commodities</b>	<b>41,494</b>	<b>51,272</b>	<b>57,200</b>	<b>53,200</b>	<b>57,200</b>

GENERAL - 11 EXPENDITURES POLICE - 03 (Continued)		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
4010	Other	-	-	-	-	-
4020	New Equipment	6,760	15,619	15,500	15,500	15,500
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
	<b>Total Capital Outlay</b>	6,760	15,619	15,500	15,500	15,500
7100	Transfer to CIRF	12,000	7,000	7,000	7,000	10,000
7130	Trans to Emp. Ben.	-	-	-	-	-
7200	Transfer to MERF	10,000	58,142	50,500	50,500	39,000
	<b>Total Transfers</b>	22,000	65,142	57,500	57,500	49,000
	<b>Total Police Department</b>	<b>557,171</b>	<b>644,791</b>	<b>702,420</b>	<b>674,980</b>	<b>771,860</b>

2024 – 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 one part time officer and one part time records clerk. We are applying for the COPS grant for an additional officer which is in budget presented.  
\$599,060 *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.  
\$7,000 *Line item 11-03-2100 Other Utilities*
- Provide funding for telephone, and officer cell phone/hot spot service for car computers from Verizon. The hot spots are funded from VIN fund in 2023 but in 2024 will be this line item.  
\$16,000 *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 fourth 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.  
\$10,000 *Line item 11-03-7100 Transfer to CIRF*

<u>CIRF</u>	<u>Expected</u> <u>Cost</u>	<u>Balance</u> <u>Remaining</u>	<u>Current</u> <u>Balance</u>	<u>Transfer</u> <u>2023</u>	<u>2024</u>
Armory Main Res	40,000	30,055.80	9,944.20	2,000	000
Armory Roof	80,000	23,750.00	56,250.00	5,000	10,000
Shop with Cop	Ongoing		1,016.37	00	00

- Transfer of funds to Municipal Equipment Reserve Fund.  
\$39,000 Line item 11-03-7200 Transfer to MERF

<u>MERF</u>	<u>Expected Cost</u>	<u>Balance Remaining</u>	<u>Current Balance</u>	<u>Transfer 2023</u>	<u>2024</u>
IT Backbone	Share all Dept			1,000	1,000
Bullet Proof Vests	7,500	3,573.40	3,926.60	1,000	1,000
Upgrade Computers	10,000	8,952.61	1,047.39	1,000	1,000
Canine Program	Ongoing		2,718.96	2,000	2,000
Car Equipment	Ongoing		5,223.20	2,500	6,000
Radio Replacement	40,000	30,319.25	9,680.75	8,000	8,000
Police Tax Lid			37,877.09		
Vehicle			15,642.00	35,000	20,000
Police Grants			983.49		

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

Chief - 10years at Goodland PD

Asst. Chief – 11 years at Goodland PD

Sergeant – 5 years at Goodland PD

Sergeant – 1 year at Goodland PD, with previous service at other agency

5 officers with experience between 0 and 9 years at Goodland PD

1 full time police records clerk - 2 years at Goodland PD

1 part time police records clerk – as necessary

1 part time officer – 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 and maintaining trained officers. Work incentives, such as the following, to encourage officers to stay with department. (Longevity).

1. Employee of the quarter/year program
2. Ensure they have the equipment and training to do their job efficiently
3. Department get-togethers
4. Empowerment (Openly take suggestions and implement ideas that benefit the department)
5. Continued administration support

"Catching up" to current times.

Inflation with the cost of equipment, supplies, gas, etc.

Public perception of police officers and maintaining a positive image in the community.

## **GOODLAND'S POLICE VEHICLES**

Unit 2 - In service - 2020 Chevrolet Silverado Unmarked Police Chief vehicle, 25,882 mi.

Unit 3 - In Service – 2018 Ford Explorer Police Interceptor 55,658 mi.

Unit 4 – In service 2016 Ford Explorer Police Interceptor 80,960 mi.

Unit 5 – In service 2018 Ford Explorer Police Interceptor 76,371 mi.

Unit 6 – In service 2017 Ford Explorer Police Interceptor 65,578 mi.

Unit 7 – In service 2022 Ford Explorer Police Interceptor 1,586 mi.

Unit 8 – In service 2022 Ford Explorer Police Interceptor 365 mi.

Unit 9—In service 2016 Ford Explorer Police Interceptor 88,055 mi.

Unit 10- In service 2016 Ford Explorer Police Interceptor 80,160 mi.

NOTE: Mileage on vehicles is as of March 31, 2023.

GENERAL - 11 EXPENDITURES MUNICIPAL COURT - 04		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	56,849	58,281	60,400	60,400	62,189
1060	Overtime	1,878	1,737	2,500	2,500	2,500
	<b>Total Personal Services</b>	<b>58,727</b>	<b>60,018</b>	<b>62,900</b>	<b>62,900</b>	<b>64,689</b>
2080	Membership Dues	25	75	75	75	75
2130	Printing & Advertising	80	-	500	250	500
2140	Professional Services	871	809	4,000	3,000	4,000
2170	Schooling/Training	-	-	-	-	-
2180	Telephone	659	1,487	1,500	1,500	1,500
2210	Judge Training	-	-	50	-	-
2230	Prisoner Care	800	880	6,000	5,000	6,000
2240	Indigent Defense	-	333	5,000	4,000	5,000
	<b>Total Contractual Services</b>	<b>2,435</b>	<b>3,584</b>	<b>17,125</b>	<b>13,825</b>	<b>17,075</b>
3060	Equipment Maintenance/Repair	1,000	1,000	1,000	1,067	1,240
3120	Operating Supplies	472	818	2,000	1,500	2,000
3130	Postage	-	-	-	-	-
	<b>Total Commodities</b>	<b>1,472</b>	<b>1,818</b>	<b>3,000</b>	<b>2,567</b>	<b>3,240</b>
4010	Other	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	500	500	500	500	500
	<b>Total Transfers</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
	<b>Total Municipal Court</b>	<b>63,134</b>	<b>65,920</b>	<b>83,525</b>	<b>79,792</b>	<b>85,504</b>



2024 – 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  
\$64,689 *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*
- Transfer funds to Municipal Equipment Reserve Fund.  
\$500 *Line item 11-04-7200 Transfer to MERF*

<u>MERF</u>	<u>Expected</u>	<u>Balance</u>	<u>Current</u>	<u>Transfer</u>	
	<u>Cost</u>	<u>Remaining</u>	<u>Balance</u>	<u>2023</u>	<u>2024</u>
IT Backbone	Share all Dept			500	500

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 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	<b>Total Personal Services</b>	-	-	-	-	-
2130	Printing/Advertising	-	-	100	112	100
2140	Professional Services	48,389	47,096	55,000	54,000	55,000
	<b>Total Contractual Services</b>	48,389	47,096	55,100	54,112	55,100
3060	Equipment Maintenance/Repair	-	-	-	-	-
3070	Gasoline/Oil	-	-	-	-	-
3120	Operating Supplies	136	154	150	200	200
3160	Uniform Supplies	-	-	-	-	-
3170	Vehicle Maintenance/Repair	-	-	-	-	-
	<b>Total Commodities</b>	136	154	150	200	200
4020	New Equipment	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	<b>Total Transfers</b>	-	-	-	-	-
	<b>Total Animal Control</b>	<b>48,525</b>	<b>47,250</b>	<b>55,250</b>	<b>54,312</b>	<b>55,300</b>

**2024 – Dept 05 – ANIMAL CONTROL  
GENERAL FUND SUMMARY**

**FUNCTION**

Provide accounting of contracted animal control services to the City of Goodland. In 2022, Sherman County entered into their own agreement for animal control services in the county.

**OBJECTIVES FOR THIS BUDGET**

- Contract for professional services  
\$55,000 *Line item 11-05-2140*
- Operating supplies  
\$200 *Line item 11-05-3120. May need to increase to handle traveling costs for 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 from dog tags, impound fees sales 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.**

A new contract for services was approved in 2023, which was the first increase since original contract signed in 2010.

Retirement of individual currently providing services for the City.

GENERAL - 11 EXPENDITURES VAN TRANS. - 06		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010 Salaries		19,682	19,043	26,040	23,415	25,395
1060 Overtime		-	-	-	-	-
<b>Total Personal Services</b>		19,682	19,043	26,040	23,415	25,395
2060 Insurance		733	796	1,000	910	1,100
2130 Printing/Advertising		805	867	1,000	1,000	1,000
2140 Professional Services		83	884	300	800	800
2170 Schooling		45	270	250	300	300
2180 Telephone		1,098	1,110	1,300	1,300	1,300
2190 Travel/Transportation		-	-	-	-	-
<b>Total Contractual Services</b>		2,764	3,927	3,850	4,310	4,500
3060 Equipment Maintenance/Repair		-	297	300	300	600
3070 Gasoline/Oil		4,343	6,049	6,500	6,000	6,500
3120 Operating Supplies		193	288	200	225	225
3170 Vehicle Maintenance/Repair		1,362	1,944	2,500	2,500	2,500
<b>Total Commodities</b>		5,898	8,578	9,500	9,025	9,825
4020 New Equipment		-	-	-	-	-
4060 Vehicle Renovation		1,020	-	-	-	-
<b>Total Capital Outlay</b>		1,020	-	-	-	-
7100 Transfer to CIRF		-	-	-	-	-
7200 Transfer to MERF		1,500	2,000	2,000	1,000	1,000
<b>Total Transfers</b>		1,500	2,000	2,000	1,000	1,000
<b>Total Van Transportation</b>		<b>30,864</b>	<b>33,548</b>	<b>41,390</b>	<b>37,750</b>	<b>40,720</b>

04 – 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 within the City limits weekdays from 8 am to 3 pm.

OBJECTIVES FOR THIS BUDGET

- Payroll for two part time van drivers & one substitute driver (when fully staffed).  
\$25,395 *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.  
\$800 *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.  
\$1,000 *Line item 11-06-7200 Transfer to MERF*

<b>MERF</b>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2023</b>	<b>2024</b>
IT Backbone	Share all Dept			500	500
City Share Van	20,000	3,304.97	16,695.03	500	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.

City was able to acquire a low mileage decent van after the accident in 2022 at no additional cost. The purchase of a new van will be delayed.

**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. There are conversations on utilizing EV charging vehicles in the future.

GENERAL - 11 EXPENDITURES FIRE DEPT. - 07		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	96,829	-	-	-	-
1020	Fireman's Salaries	28,463	-	-	-	-
	<b>Total Personal Services</b>	125,292	-	-	-	-
2060	Insurance	-	-	-	-	-
2070	Lab Fees/Tests	491	-	-	-	-
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	3,591	-	-	-	-
2110	Postage	-	-	-	-	-
2130	Printing/Advertising	106	-	-	-	-
2140	Professional Services	15,964	218,579	238,398	238,398	238,398
2150	Refill Fire Extinguishers	333	-	-	-	-
2170	Schooling	1,388	-	-	-	-
2180	Telephone	1,924	-	-	-	-
2190	Travel & Transportation	-	-	-	-	-
	<b>Total Contractual Services</b>	23,797	218,579	238,398	238,398	238,398
3020	Apparatus/Tools	7,736	-	-	-	-
3030	Building Maintenance/Repair	18	-	-	-	-
3060	Equipment Maintenance/Repair	15,832	-	-	-	-
3070	Gasoline/Oil	2,760	-	-	-	-
3120	Operating Supplies	2,732	-	-	-	-
3160	Uniform Supplies	972	-	-	-	-
3170	Vehicle Maintenance/Repair	3,635	-	-	-	-
	<b>Total Commodities</b>	33,685	-	-	-	-



GENERAL - 11 EXPENDITURES FIRE DEPT. - 07 (Continued)		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
4010	New Equipment	7,416	-	-	-	-
4020	New Equipment	-	-	-	-	-
4030	Office Equipment	-	-	-	-	-
4040	Building & Land	-	-	-	-	-
4050	Vehicle Renovation	-	-	-	-	-
	<b>Total Capital Outlay</b>	7,416				
7100	Transfer to CIRF	5,000	-	-	-	-
7200	Transfer to MERF	58,000	-	-	-	-
	<b>Total Transfers</b>	63,000	-	-	-	-
	<b>Total Fire Department</b>	<b>253,190</b>	<b>218,579</b>	<b>238,398</b>	<b>238,398</b>	<b>238,398</b>

## **2024 – 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." The amount budgeted remains the same as previous year, based on the 2020 fire budget.

### **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 year's 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 sixteen 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 sixteen 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. To help try to make firefighting more enticing for people to join, the Sherman County Fire Board approved a new wage for fire personnel. Fire personnel use to get \$26.00 for every call and training. Now, fire personnel are getting \$28.00. Fire personnel use to get \$10.00 an hour if a call or training lasted more than three hours. Now, fire personnel are getting \$12.00 an hour after three hours or work. The City may have to look into giving more funds for this line item in the near future.

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/her 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. With lowering our ISO points helped 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 is slated to be replaced in the next two years.

The Sherman County Fire Board approved the purchase of a new fire engine that will take the place of City Engine 2 and Rural Engine 11. This new apparatus will

take care of emergencies in both the County and City limits of Goodland. The City apparatus capital outlay project funded over half the cost of the new engine. The County equipment reserve paid for the other half. This new fire engine is slated to be in service by the end of 2024 and it cost the taxpayer \$429,735 to build. City Engine 3 (1986) was auctioned off at the end of 2022 and only brought \$4,000 at auction. This money was placed back into the fire apparatus capital outlay line item for a future fire apparatus.

The training grounds located at 1006 Armory Rd. has made huge progress with the help of Dane Hansen. At the beginning of 2022 the fire department was awarded almost \$70,000 to finish the new burn/search and rescue building. The Northwest Kansas Technical College welding department did all of the structural work saving the department and taxpayer thousands of dollars. The department is now looking at expanding the building to allow for more advanced types of trainings. The department will be applying for another Dane Hansen grant summer of 2023 to hopefully fund this new addition.

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 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	26,430	54,416	70,933	66,361	68,874
1060	Overtime	235	2,291	4,000	4,000	5,000
	<b>Total Personal Services</b>	26,665	56,707	74,933	70,361	73,874
2080	Membership Dues	145	145	250	250	250
2110	Postage	-	400	500	400	500
2130	Printing/Advertising	200	3,414	3,000	3,000	3,000
2140	Professional Services	45,898	29,227	52,000	52,000	52,000
2170	Schooling	257	4,254	7,500	6,000	6,000
2180	Telephone	235	2,099	1,800	1,800	1,800
2190	Travel & Transportation	-	2,170	2,000	4,000	2,500
	<b>Total Contractual Services</b>	46,735	41,709	67,050	67,450	66,050
3020	Apparatus/Tools	-	-	200	200	200
3060	Equipment Maintenance/Repair	-	487	450	825	650
3070	Gasoline/Oil	526	1,320	900	900	900
3120	Operating Supplies	1,167	2,538	1,000	1,000	1,000
3160	Uniform Supplies	-	-	450	350	350
3170	Vehicle Maintenance/Repair	-	122	850	850	850
	<b>Total Commodities</b>	1,693	4,467	3,850	4,125	3,950
4010	Other	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4030	Office Equipment	-	-	-	-	-
4040	Building & Land	-	-	-	-	-
4050	Vehicle Renovation	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-

GENERAL - 11 EXPENDITURES BUILDING INSP. - 09		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	500	500	500	500	500
<b>Total Transfers</b>		500	500	500	500	500
<b>Total Building Inspection</b>		<b>75,593</b>	<b>103,383</b>	<b>146,333</b>	<b>142,436</b>	<b>144,374</b>

2024 – 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 and half of the administrative assistant.  
\$73,874 *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.  
\$6,000 *Line item 11-09-2170 Schooling*
- Transfer of funds to Capital Improvement Reserve Fund.  
000 *Line item 11-09-7100 Transfer to CIRF*

<u>CIRF</u>	<u>Expected</u> <u>Cost</u>	<u>Balance</u> <u>Remaining</u>	<u>Current</u> <u>Balance</u>	<u>Transfer</u> <u>2023</u>	<u>2024</u>
Nuisance Housing Rehab			11,367.50	00	00
Tree Removal Nuisance			15,000	00	00

- Transfer funds to Municipal Equipment Reserve Fund.  
\$500 *Line item 11-09-7200 Transfer to MERF*

<u>MERF</u>	<u>Expected</u> <u>Cost</u>	<u>Balance</u> <u>Remaining</u>	<u>Current</u> <u>Balance</u>	<u>Transfer</u> <u>2023</u>	<u>2024</u>
IT Backbone	Share all Dept			500	500
Pickup	23,000	11,912.51	11,087.49	00	00

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

The Building Inspector/Code Enforcement Official and beginning 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, 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 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	301,317	310,371	365,866	340,000	380,952
1060	Overtime	9,212	8,940	17,000	22,000	22,000
	<b>Total Personal Services</b>	<b>310,529</b>	<b>319,311</b>	<b>382,866</b>	<b>362,000</b>	<b>402,952</b>
2010	Construction	-	-	-	-	-
2020	Bulk Fuel Purchases	41,234	47,537	55,000	55,000	55,000
2100	Other Utilities	6,783	11,257	12,000	13,000	13,000
2140	Professional Services	6,042	7,015	7,000	7,000	7,000
2170	Schooling	2,872	3,277	4,000	4,000	4,000
2190	Travel & Transportation	458	496	2,000	1,000	1,500
2310	Safety Equip.	184	1,386	2,500	1,500	2,000
	<b>Total Contractual Services</b>	<b>57,573</b>	<b>70,968</b>	<b>82,500</b>	<b>81,500</b>	<b>82,500</b>
3020	Apparatus/Tools	6,496	2,440	7,000	7,000	7,000
3030	Building Maintenance/Repair	2,421	3,273	4,500	4,500	4,500
3040	Chemicals	1,096	3,876	5,000	5,000	5,000
3060	Equipment Maintenance/Repair	38,083	44,224	55,000	55,000	55,000
3070	Gasoline/Oil	17,734	31,617	40,000	40,000	40,000
3110	Mosquito Control	4,329	10	4,500	4,500	4,500
3120	Operating Supplies	43,980	43,283	65,000	65,000	65,000
3160	Uniform Supplies	4,670	5,866	6,500	6,500	6,500
3170	Vehicle Maintenance/Repair	2,100	6,514	6,500	6,500	6,500
	<b>Total Commodities</b>	<b>120,909</b>	<b>141,103</b>	<b>194,000</b>	<b>194,000</b>	<b>194,000</b>
4020	New Equipment	-	9,627	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	10,536	21,097	22,500	22,500	22,500
4060	Vehicle Renovation	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>10,536</b>	<b>30,724</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>

GENERAL - 11 EXPENDITURES STREET & ALLEY - 11		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
7100	Transfer to CIRF	77,000	83,000	60,500	60,500	125,500
7200	Transfer to MERF	56,000	65,000	50,000	50,000	88,500
<b>Total Transfers</b>		133,000	148,000	110,500	110,500	214,000
<b>Total Street &amp; Alley</b>		<b>632,547</b>	<b>710,106</b>	<b>792,366</b>	<b>770,500</b>	<b>915,952</b>

2024 – 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.  
\$402,952 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.  
\$13,000 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.  
\$125,500 Line item 11-11-7100 Transfer to CIRF
- | CIRF                                  | Expected Cost | Balance Remaining | Current Balance | Transfer 2023 | 2024   |
|---------------------------------------|---------------|-------------------|-----------------|---------------|--------|
| Replace Roof                          | 160,000       | 29,406.20         | 130,593.80      | 18,000        | 16,000 |
| Crush Concrete                        | Ongoing       |                   | 73,696.06       | 00            | 20,000 |
| Chip Seal Proj/Local Cost Share Grant | Ongoing       |                   | 25,345.88       | 27,500        | 27,000 |
| Stage 1 Cherry St Imp                 |               |                   |                 |               |        |
| 19 <sup>th</sup> St-Hwy 24            | 65,000        | 46,250            | 18,750          | 15,000        | 27,500 |
| Stage 2 Cherry St Imp                 |               |                   |                 |               |        |
| 19 <sup>th</sup> St-railroad          | 85,000        | 85,000            | 00              | 00            | 35,000 |
- Transfer funds to Municipal Equipment Reserve Fund.  
\$88,500 Line item 11-11-7200 Transfer to MERF

<b><u>MERF</u></b>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2023</b>	<b>2024</b>
Single Axle Truck	42,000	(722.23)	42,722.23	00	00
Tandem axle truck	150,000	30,619.98	119,380.02	13,000	15,000
Pull Type Mower	18,000	(7,808.75)	25,808.75	00	00
Front end loader	170,000	36,152.81	133,847.19	10,000	000
Rep pull type mower	35,000	28,750	6,250	5,000	7,500
Asphalt zipper	190,000	95,878.30	94,121.70	8,000	15,000
Single Axle Truck	42,000	(1,676.00)	43,676	00	00
Riding Mower	18,000	1,379.15	16,620.85	2,000	00
Front end loader	170,000	37,892.99	132,107.01	5,000	5,000
Riding Mower	18,000	4,500	13,500	6,000	00
Street sweeper	250,000	18,635.72	231,364.28	00	15,000
Single Axle Truck	40,000	(4,324.09)	44,324.09	00	00
Skid loader-mini ex	70,000	57,507.07	12,492.93	00	10,000
Water Tank Skids	16,500	16,500	00	00	5,000
Tractor (mow ROW)	130,000	130,000	00	00	15,000
IT backbone	Share all Dept.			1,000	1,000
Bulk Fuel reserve (per commission)			80,668.20	only if money left in budget	

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

Seven full time employees, Superintendent and two seasonal 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**

Generally there is a set amount budgeted for this department. This budget has not increased in sometime to offset the rising cost of material, there for we work with the allotted money that is available for the budget. Which in this case when the street department needs to crack seal or poly patch depending on other projects that are getting done through the year those items might get cut back.

**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 street department still have been seeing increases in material costs on majority of normal year to year purchases.

Examples:

Concrete: Was \$144, Now \$157

Cold Patch: Was \$93/ton, Now \$83.21/ton

Chip seal: Was \$2.43/sq. yard, Now approximately \$2.66/sq. yard

Poly patch: Was \$1449 a pallet, Now \$1512 a pallet

Crack Seal: Was \$1552.50 a pallet, Now \$1665 a pallet

Paint: Was \$100/5gal., Now \$128/5gal.

These items are just a few of the normal items that are purchased every year to complete jobs; however, these are some of the bigger purchases. In the last 2 years everything continues to increase, which could put the production level of the street department down if we continue seeing increases every year.

Street department does have some older equipment that will need to be replaced in the future and prices of machinery have also increased. The items we are currently budgeting for have already increased in price, which means the city will have to wait longer to get more money accumulated for that budget item.

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 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	<b>Total Personal Services</b>	-	-	-	-	-
2060	Insurance	2,150	2,185	2,500	2,217	2,500
2100	Other Utilities	2,805	4,003	4,500	5,500	6,000
2140	Professional Services	231	197	1,400	800	1,400
2190	Travel & Transportation	-	-	-	-	-
2500	Property Taxes	20,899	24,139	24,000	25,000	26,000
	<b>Total Contractual Services</b>	26,085	30,524	32,400	33,517	35,900
3020	Apparatus/Tools	-	-	-	-	-
3030	Building Maintenance/Repair	944	927	7,000	5,000	5,000
3060	Equipment Maintenance/Repair	1,710	9,620	1,500	1,500	8,000
3120	Operating Supplies	325	790	1,000	1,000	1,000
3170	Vehicle Maintenance/Repair	-	-	-	-	-
	<b>Total Commodities</b>	2,979	11,337	9,500	7,500	14,000
4020	New Equipment	-	1,516	-	-	3,000
4030	New Construction	-	-	-	-	-
4050	Building & Land	3,797	(22)	7,000	7,000	4,000
	<b>Total Capital Outlay</b>	3,797	1,494	7,000	7,000	7,000
7100	Transfer CIRF	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	<b>Total Transfers</b>	-	-	-	-	-
<b>Total Airport</b>		<b>32,861</b>	<b>43,355</b>	<b>48,900</b>	<b>48,017</b>	<b>56,900</b>

**2024 –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 from the T-Hangars and other City hangars at the airport we are required to pay property taxes on hangars.  
\$26,000 *Line item 11-13-2500 Property Taxes*
- Provide maintenance for the airport terminal building, T-Hangars and other hangars owned by the City.  
\$5,000 *Line item 11-13-3030 Building Maintenance*
- Provide maintenance for airport property.  
\$4,000 *Line item 11-13-4050 Building and Land*

**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 office and land lease rent, sale of crops harvested on airport property, sales tax and the City is authorized to levy property taxes for 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.**  
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.



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GENERAL - 11 EXPENDITURES PARKS - 15		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	104,763	111,654	156,822	135,804	143,076
1060	Overtime	3,696	3,228	4,000	4,000	4,000
	<b>Total Personal Services</b>	108,459	114,882	160,822	139,804	147,076
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	1,106	2,883	3,000	3,500	4,000
2130	Printing and Advertising	418	412	500	500	500
2140	Professional Services	858	1,371	900	1,300	1,300
2170	Schooling	870	873	1,000	1,000	1,000
2190	Travel & Transportation	-	193	300	200	300
	<b>Total Contractual Services</b>	3,252	5,732	5,700	6,500	7,100
3020	Apparatus/Tools	1,126	1,050	1,500	1,500	1,500
3030	Building Maintenance/Repair	2,208	2,288	2,500	2,500	2,500
3040	Chemicals	2,200	3,526	4,000	4,000	5,000
3060	Equipment Maintenance/Repair	3,292	2,547	5,000	5,000	5,000
3070	Gasoline/Oil	5,163	7,108	7,000	7,000	7,000
3120	Operating Supplies	3,670	4,832	6,000	6,000	6,000
3160	Uniform Supplies	2,580	2,122	3,200	1,200	1,200
3170	Vehicle Maintenance/Repair	1,509	1,105	1,500	1,500	1,500
	<b>Total Commodities</b>	21,748	24,578	30,700	28,700	29,700
4020	New Equipment	-	3,480	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	3,480	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	21,500	10,000	8,500	8,500	9,000
	<b>Total Transfers</b>	21,500	10,000	8,500	8,500	9,000
	<b>Total Parks Department</b>	<b>154,959</b>	<b>158,672</b>	<b>205,722</b>	<b>183,504</b>	<b>192,876</b>

2024 – 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.

\$147,076 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.

\$4,000 Line item 11-15-2100 Other Utilities

\$5,000 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 of funds to Capital Improvement Reserve Fund.

\$000 Line item 11-15-7100 Transfer to CIRF

<u>CIRF</u>	<u>Expected Cost</u>	<u>Balance Remaining</u>	<u>Current Balance</u>	<u>Transfer 2023</u>	<u>2024</u>
Austin Park Sale for Sprinklers @ Steever			3,000		

- Transfer to Municipal Equipment Reserve Fund

\$9,000 Line item 11-15-7200 Transfer to MERF

<u>MERF</u>	<u>Expected Cost</u>	<u>Balance Remaining</u>	<u>Current Balance</u>	<u>Transfer 2023</u>	<u>2024</u>
Park Pickup	24,000	12,000	12,000	00	00
Park Equipment	21,000	18,125	2,875	1,500	2,500
Zero Turn Mower	21,000	7,500	13,500	6,000	1,500
Zero Turn Mower	18,000	15,000	3,000	00	4,000
IT Backbone	Share all Depts			1,000	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 have installed LED lighting to help cut electricity costs.

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.

Employees work hard to eliminate overtime 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.**

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.

Some park buildings are in need of painting and maintenance.

Continue facing 30-60% increase in costs with fertilizer, chemicals, equipment and fuel.

Currently maintain 7 park areas (with Steever and Pioneer Park having 2 areas count toward 1 park). The 7 parks comprise a total of 26.49 acres. There are 5 sets of bathrooms, playgrounds in 5 parks, a dog park, skate park, tennis courts, pickleball courts, sand volleyball court and additional shelters in 6 of the 7 parks. This doesn't even count the walking trail.

In addition, parks staff maintains the grounds of city hall, arts center, immediate area next to airport terminal building, welcome center, historical museum, power plant that isn't part of Steever Park, inside the water park fence, area around basketball court next to West Elementary and police station/armory building property.

The walking trail is an asset to the community. However, the more projects the committee installs (even from grant money), requires more maintenance and expense 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 (plan to sell)
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	72" 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
	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
2014	Ford F150	Pickup	Good
	Ogden CA72	Aerator	New

GENERAL - 11 EXPENDITURES MUSEUM - 17		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	58,422	59,312	68,232	68,077	72,202
1060	Overtime	-	-	-	-	-
	<b>Total Personal Services</b>	58,422	59,312	68,232	68,077	72,202
2060	Insurance	2,744	3,548	3,800	4,079	5,000
2080	Membership Dues	152	100	300	200	200
2100	Other Utilities	2,856	4,328	4,000	4,500	5,000
2130	Printing/Advertising	514	600	800	800	900
2140	Professional Services	2,805	2,615	3,300	3,300	3,300
2170	Schooling	532	489	800	800	700
2180	Telephone	891	1,637	1,500	1,650	1,700
2190	Travel & Transportation	513	354	500	400	500
	<b>Total Contractual Services</b>	11,007	13,671	15,000	15,729	17,300
3030	Building Maintenance/Repair	1,495	2,316	2,000	1,850	2,000
3060	Equipment Maintenance/Repair	1,221	-	2,000	1,725	4,000
3070	Gas/Oil	-	-	300	150	300
3120	Operating Supplies	4,058	5,140	5,500	5,500	5,500
3130	Education/Programming	4,179	5,674	6,000	6,000	6,000
3170	Vehicle Maintenance	-	-	-	-	-
	<b>Total Commodities</b>	10,953	13,130	15,800	15,225	17,800
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	K H C Grant	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	2,500
7200	Transfer to MERF	500	500	500	500	1,500
	<b>Total Transfers</b>	500	500	500	500	4,000
	<b>Total Museum</b>	<b>80,882</b>	<b>86,613</b>	<b>99,532</b>	<b>99,531</b>	<b>111,302</b>

2024 – 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.  
\$72,202 Line item 11-17-1010-1060 Salaries and Overtime
- Insurance for artifacts.  
\$5,000 Line item 11-17-2060 Insurance
- Natural gas charges for the museum.  
\$5,000 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. To update with Windows 365 need a new computer and laptop.  
\$4,000 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 of funds to Capital Improvement Reserve Fund.  
\$2,500 Line item 11-17-7100 Transfer to CIRF

<u>CIRF</u>	Expected Cost	Balance Remaining	Current Balance	Transfer 2023	2024
Museum Roof				00	2,500
School House Repair (Insurance)			597.77		
▪ Transfer to Municipal Equipment Reserve Fund. \$1,500 Line item 11-17-7200 Transfer to MERF					
<u>MERF</u>	Expected Cost	Balance Remaining	Current Balance	Transfer 2023	2024
Exhibits			164.60	00	00
New Alarm System	6,500	6,500	00	00	1,000
It Backbone	Share all Dept.			500	500

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.

The roof is in bad shape and is patched every year. It is a flat roof and we need to look at a new roof.



GENERAL - 11 EXPENDITURES CEMETERY - 19		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	<b>Total Personal Services</b>	-	-	-	-	-
2060	Insurance	-	-	-	-	-
2100	Other Utilities	1,398	2,687	2,000	2,500	2,700
2130	Printing/Advertising	-	31	100	50	100
2140	Professional Services	44,500	46,584	47,500	47,000	49,584
2180	Telephone	-	-	-	-	-
	<b>Total Contractual Services</b>	45,898	49,302	49,600	49,550	52,384
3020	Tools and Apparatus	-	-	-	-	-
3030	Building Maintenance/Repair	117	276	1,500	1,000	1,500
3040	Chemicals	166	205	2,500	2,500	2,500
3060	Equipment Maintenance	86	19	100	100	100
3120	Operating Supplies	913	371	1,000	1,000	1,000
	<b>Total Commodities</b>	1,282	871	5,100	4,600	5,100
4020	New Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	500	500	500	500	500
	<b>Total Transfers</b>	500	500	500	500	500
	<b>Total Cemetery</b>	<b>47,680</b>	<b>50,673</b>	<b>55,200</b>	<b>54,650</b>	<b>57,984</b>

2024 - 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.  
\$49,584 Line item 11-19-2140 Professional Services  
Contract \$49,084, 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.  
\$000 Line item 11-19-7100 Transfer to CIRF

<u>CIRF</u>	Expected Cost	Balance Remaining	Current Balance	Transfer 2023	2024
Cemetery Land – Transfer budgeted in Cemetery Imp Donation for Trees			100	00	00

- Transfer to Municipal Equipment Reserve Fund.  
\$500 Line item 11-19-7200 Transfer to MERF

<u>MERF</u>	Expected Cost	Balance Remaining	Current Balance	Transfer 2023	2024
IT Backbone	Share all Dept.			500	500

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

Services for cemetery maintenance are under contract with Joni Guyer. Current contract amount of \$47,000 can be negotiated effective March 1, 2024. Budget for 2024 includes two months at the current contract amount and anticipates an increase in the contract amount to \$49,500 effective **March 1, 2024**.

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, but still see leaks.

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Chemical expenses to keep stickers and weeds under control continue to escalate. To cover the chemical expense, the costs are paid both from here and cemetery improvement fund.

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

GENERAL - 11 EXPENDITURES ECONOMIC DEVELOPMENT 21		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	41	-	-	-	-
1060	Overtime	-	-	-	-	-
	<b>Total Personal Services</b>	<b>41</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	1,221	1,152	1,500	1,500	1,500
2130	Printing & Advertising	-	-	-	-	-
2140	Professional Services	90,125	90,120	91,000	90,120	90,120
2170	Training/Schooling	-	-	-	-	-
2180	Telephone	425	-	-	-	-
2190	Travel & Transportation	-	-	-	-	-
2500	Property Taxes	-	-	-	-	-
	<b>Total Contractual Services</b>	<b>91,771</b>	<b>91,272</b>	<b>92,500</b>	<b>91,620</b>	<b>91,620</b>
3030	Building Maintenance	651	60	1,000	1,000	1,000
3060	Equipment Maintenance/Repair	-	-	1,000	-	-
3070	Gasoline/Oil	-	-	-	-	-
3120	Operating Supplies	63	-	-	150	150
3130	Postage	-	-	-	-	-
3170	Vehicle Maintenance	-	-	-	-	-
	<b>Total Commodities</b>	<b>714</b>	<b>60</b>	<b>2,000</b>	<b>1,150</b>	<b>1,150</b>
4010	Marketing & Printing	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4030	Public Relations	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Project Development	-	-	-	-	-
4060	Incentives	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	1,000	-	-	-	-
	<b>Total Transfers</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Economic Development</b>	<b>93,526</b>	<b>91,332</b>	<b>94,500</b>	<b>92,770</b>	<b>92,770</b>

2024 - Dept 21- ECONOMIC DEVELOPMENT  
GENERAL FUND SUMMARY

FUNCTION

City share dedicated to Sherman County Community Development per inter-local 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.  
\$90,120 Line item 11-21-2140 Professional Services  
SCCD \$90,000, Pest Control \$120
- Remaining expenses are for building maintenance, other professional services and utilities.
- Transfer of funds to Capital Improvement Reserve Fund.  
\$000 Line item 11-21-7100 Transfer to CIRF

<u>CIRF</u>	<u>Expected Cost</u>	<u>Balance Remaining</u>	<u>Current Balance</u>	<u>Transfer 2023</u>	<u>2024</u>
ED Signs(using for Industrial Park sign)			5,000	00	00
E-Community(YEC)			1,683.75	00	00
Santa School House			263.03	00	00
Topside Trail Pioneer Park (committee)			6,758.12	00	00
Sale lots Industrial Park (BASE grant match)			75,611.11	00	00
Main St. Planters (Match Day Money)			14,074.54	00	00

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. A committee from SCCD is currently working on affordable incentives.

The City was awarded the BASE grant which was a joint effort of the City, SCCD and NWKTC for streets, water and sewer in the Industrial Park. This is in hopes the park will become more attractive to businesses wanting to locate in Goodland.

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**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 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	<b>Total Personal Services</b>	-	-	-	-	-
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	-	-	-	-	-
2130	Printing & Advertising	-	-	-	-	-
2140	Professional Services	53,149	53,268	53,240	53,270	53,270
2190	Travel & Transportation	-	-	-	-	-
2300	Special Services/Umpires	-	-	-	-	-
	<b>Total Contractual Services</b>	53,149	53,268	53,240	53,270	53,270
3030	Building Maintenance/Repair	763	556	2,000	2,000	2,000
3060	Equipment Maintenance/Repair	795	426	1,000	1,000	1,000
3070	Gasoline/Oil	143	410	1,000	1,000	1,000
3110	Operating Supplies	468	273	800	800	800
3120	Field Expenses	1,098	877	1,200	1,200	1,200
3180	Adult Activity Rep Equip/Supp.	-	-	-	-	-
3190	Youth Activity Rep Equip/Supp.	-	-	-	-	-
3300	Awards - Adult & Youth	-	-	-	-	-
	<b>Total Commodities</b>	3,267	2,542	6,000	6,000	6,000
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-
7100	Transfer to CIRF	3,000	5,250	2,750	2,000	3,500
7200	Transfer to MERF	-	-	-	-	5,000
	<b>Total Transfers</b>	3,000	5,250	2,750	2,000	8,500
	<b>Total Recreation</b>	<b>59,416</b>	<b>61,060</b>	<b>61,990</b>	<b>61,270</b>	<b>67,770</b>

2024 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.  
\$53,270 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  
\$3,500 Line items 11-23-7100 Transfer to CIRF

<u>CIRF</u>	<u>Expected</u>	<u>Balance</u>	<u>Current</u>	<u>Transfer</u>	
	<u>Cost</u>	<u>Remaining</u>	<u>Balance</u>	<u>2023</u>	<u>2024</u>
Playgr equ SB fields	Ongoing		2,332.14	00	000
Resurface tennis ct	32,000	30,500	1,500	00	1,500
Infield conditioner	16,000	5,600	10,400	2,000	2,000

- Transfer to Municipal Equipment Reserve Fund  
\$5,000 Line item 11-23-7200 Transfer to MERF

<u>MERF</u>	<u>Expected</u>	<u>Balance</u>	<u>Current</u>	<u>Transfer</u>	
	<u>Cost</u>	<u>Remaining</u>	<u>Balance</u>	<u>2023</u>	<u>2024</u>
Rep Tractor w/ scoop	40,000	5,290.99	34,709.01	00	5,000

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 in the next couple years.

Will need to construct new dug outs at ball complex in three to five years.

GENERAL - 11 EXPENDITURES STEEVER WATER PARK - 25		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	69,876	62,965	85,000	85,000	85,100
1060	Overtime	-	-	-	-	-
	<b>Total Personal Services</b>	69,876	62,965	85,000	85,000	85,100
2060	Insurance	2,270	2,871	3,500	2,504	3,500
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	-	-	-	-	-
2130	Printing & Advertising	-	-	500	100	500
2140	Professional Services	1,428	885	2,600	2,600	2,600
2180	Telephone	1,982	2,177	2,500	2,350	2,500
2190	Travel & Transportation	100	203	500	150	500
	<b>Total Contractual Services</b>	5,780	6,136	9,600	7,704	9,600
3030	Building Maintenance/Repair	6,601	447	2,000	2,000	2,000
3060	Equipment Maintenance/Repair	11,801	3,808	8,000	10,000	8,000
3120	Operating Supplies	2,082	2,198	3,500	3,500	3,500
3130	Concession Supplies	6,649	7,034	8,000	8,000	8,000
3150	Water Park Supplies/Maint.	8,059	13,135	11,000	11,000	12,000
3160	Uniform Supplies	1,358	1,982	1,500	1,500	1,900
	<b>Total Commodities</b>	36,550	28,604	34,000	36,000	35,400
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-
7100	Transfer to CIRF	10,000	10,000	-	-	8,000
7200	Transfer to MERF	10,500	10,500	500	500	8,500
	<b>Total Transfers</b>	20,500	20,500	500	500	16,500
	<b>Total Steever Water Park</b>	<b>132,706</b>	<b>118,205</b>	<b>129,100</b>	<b>129,204</b>	<b>146,600</b>

2024 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.  
\$85,100 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.  
\$12,000 Line item 11-25-3150 Water Park Supplies/Maintenance
- Transfers to Capital Improvement Reserve Fund.  
\$8,000 Line item 11-25-7100 Transfer to CIRF

CIRF	Expected Cost	Balance Remaining	Current Balance	Transfer 2023	2024
Pool Improvements	Ongoing		46,749.99	00	8,000
Transfers to Municipal Equipment Reserve Fund.					
\$8,500 11-25-7200 Line item Transfer to MERF					
MERF	Expected Cost	Balance Remaining	Current Balance	Transfer 2023	2024
Swim Lesson Equip			236.40	00	00
Pool Improvements	Ongoing		44,375	00	8,000
IT Backbone	Share all Depts			500	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, water and park departments work together to find and fix leaks, and replace concrete at the pool after deficiencies are 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 pump impellers need to be replaced in fall 2023 or spring 2024. The quote received in March 2023 is \$6,730.80 with a 40 day window for delivery.

Have concerns putting chemicals in the balance tank instead of directly in the water at end of day. Putting chemicals directly in the balance tank is a strong concentration of chemicals in the tank that damages components and filters.

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 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
0345	Interest on Investments	1,498	5,607	1,500	13,000	15,000
0454	Insurance Receipts	-	-	-	-	-
0567	Sales & Service Collection	6,332,442	6,473,246	6,310,000	6,350,000	6,400,000
0568	Sale of Supplies & Services	38	1,516	-	1,500	1,000
0569	Connection Fees	5,536	5,415	6,000	5,500	5,500
0571	Pole & Other Rentals	-	-	-	-	-
0574	Receipt from Generation	-	-	-	-	-
0576	Installation Fees & Materials	91,890	2,347	20,000	106,172	40,000
0578	Reconnect Fees	2,147	2,014	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	4,948	2,825	5,000	4,500	5,000
0894	Reimbursement of Gas	37,483	49,639	45,000	45,000	45,000
<b>Total Revenues</b>		<b>6,500,982</b>	<b>6,567,609</b>	<b>6,414,500</b>	<b>6,552,672</b>	<b>6,538,500</b>
Balance January 1		<b>790,884</b>	<b>800,382</b>	<b>493,351</b>	<b>567,849</b>	<b>451,824</b>
Sub-Total		<b>7,291,866</b>	<b>7,367,991</b>	<b>6,907,851</b>	<b>7,120,521</b>	<b>6,990,324</b>
LESS: Expenditures		<b>6,491,484</b>	<b>6,800,142</b>	<b>6,907,405</b>	<b>6,668,697</b>	<b>6,858,315</b>
<b>Unencumbered Cash Balance</b>		<b>800,382</b>	<b>567,849</b>	<b>446</b>	<b>451,824</b>	<b>132,009</b>

ELECTRIC UTILITY - 15 EXPENDITURES PRODUCTION - 40		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	251,210	243,682	318,752	267,261	297,906
1030	O.A.S.I.	19,635	18,774	25,609	21,669	24,014
1040	Retirement	24,839	23,812	33,140	26,221	31,077
1050	Insurance	106,446	90,748	125,253	86,893	95,218
1060	Overtime	11,324	6,890	12,000	10,000	12,000
	<b>Total Personal Services</b>	<b>413,454</b>	<b>383,906</b>	<b>514,754</b>	<b>412,044</b>	<b>460,215</b>
2010	Construction	81	-	1,000	1,000	1,000
2020	Bulk Fuel Purchases	29,379	29,649	35,000	35,000	32,000
2060	Insurance	65,397	74,052	90,000	90,000	100,000
2080	Membership Dues	12,287	12,469	13,500	13,500	13,500
2090	Natural Gas	17,996	26,843	25,000	25,000	25,000
2100	Other Utilities	2,024	6,419	4,700	4,700	5,000
2120	Power Purchased	3,375,687	3,658,539	3,500,000	3,500,000	3,500,000
2130	Printing & Advertising	209	122	250	250	250
2140	Professional Services	39,008	9,819	32,000	32,000	30,000
2170	Schooling	2,397	2,513	4,000	4,000	2,500
2190	Travel & Transportation	231	2,186	3,000	3,000	1,500
2310	Safety Equipment	1,270	147	2,000	2,000	1,000
2400	Workman's Compensation	6,951	6,246	10,700	6,728	8,000
	<b>Total Contractual Services</b>	<b>3,552,917</b>	<b>3,829,004</b>	<b>3,721,150</b>	<b>3,717,178</b>	<b>3,719,750</b>

ELECTRIC UTILITY - 15 EXPENDITURES PRODUCTION - 40 (Continued)		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
3020	Apparatus/Tools	4,133	3,570	5,000	4,000	4,000
3030	Building Maintenance/Repair	5,536	2,231	6,000	3,000	4,000
3040	Chemicals	5,440	1,977	8,000	6,000	6,000
3060	Equipment Maintenance/Repair	77,773	73,028	85,000	80,000	80,000
3070	Gasoline/Oil	1,841	3,759	2,500	2,500	2,500
3090	Lubricating Oil	9,091	15,694	15,000	13,000	13,000
3120	Operating Supplies	11,326	6,632	10,000	10,000	10,000
3160	Uniform Supplies	3,655	1,522	4,000	2,000	2,000
3170	Vehicle Maintenance/Repair	298	(29)	1,500	1,000	1,000
	<b>Total Commodities</b>	<b>119,093</b>	<b>108,384</b>	<b>137,000</b>	<b>121,500</b>	<b>122,500</b>
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7100	Transfer to CIRF	15,000	39,000	39,000	39,000	20,000
7200	Transfer to MERF	82,500	75,500	75,500	70,500	70,500
7300	Transfer to Electric Reserve	50,000	-	-	-	-
	<b>Total Transfers</b>	<b>147,500</b>	<b>114,500</b>	<b>114,500</b>	<b>109,500</b>	<b>90,500</b>
	<b>Total Production</b>	<b>4,232,964</b>	<b>4,435,794</b>	<b>4,487,404</b>	<b>4,360,222</b>	<b>4,392,965</b>

2024 ELECTRIC PRODUCTION FUND  
SUMMARY

FUNCTION

The City’s power plant is manned Monday – Friday from 7 A.M. to 4 P.M. by six 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 five employees and ½ Director of Electric Utilities with the power plant production. (One vacancy eliminated in 2023, as no longer needed.)  
\$460,215 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.  
\$80,000 Line item 15-40-3060 Equipment Maintenance/Repair
- Funds for oil for the engines at the plant.  
\$13,000 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 Operating Supplies
- Transfer of funds to Capital Improvement Reserve Fund.  
\$20,000 Line item 15-40-7100 Transfer to CIRF

CIRF	Expected Cost	Balance Remaining	Current Balance	Transfer 2023	2024
Ret/Rem Undergr Tnk	75,000	26,250	48,750	15,000	12,000
Rep Comp Un @ PP	32,000	12,000	20,000	16,000	00
Rep office/shop roof	32,000	22,000	10,000	8,000	8,000

- Transfer of funds to Municipal Equipment Reserve Fund.  
\$70,500 Line item 15-40-7200 Transfer to MERF

MERF	Expected Cost	Balance Remaining	Current Balance	Transfer 2023	2024
Switch gear 3 ph Sub	1,000,000	831,250	168,750	70,000	70,000
Feb event will reimb \$450,000 to above					
Rep Supt pickup	30,000	00	30,000	00	00
IT Backbone	Share all depts.			500	500

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

There are six employees and ½ the Director of Electric Utilities in the power plant. During summers 2021, 2022 and 2023 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 on engines at the plant.

Continue changing lights to LED to save on energy costs.

With increased costs the plant will have to consider maintenance mode 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 is 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 trained staff, competing with wage increases in the private sector

After KMEA 101, consideration of an Electric Master Plan. In process of pursuing the South Loop project with the request of additional businesses using power. Also need to look at a Diesel CAT unit for capacity. List of Vehicles/Equipment is below:

Year	Make	Model	Miles/Hrs.	Condition
2019	TOYOTA	8FGU30 FORKLIFT	121.1 hours	GOOD
1980?	CATERPILLER	FORKLIFT	2,295 hours	OPERABLE
2017	KENWORTH	ALTEC DB-45	15,030 miles 2,904 hours	GOOD
2013	INTERNATIONAL 4300	TEREX T55 UNIT 20	22,153 miles 5,451 hours	FAIR
2013	DODGE RAM 5500	ALTEC AT-40G	47,381 miles 3,203 hours	GOOD/FAIR
2005	FORD F550	ALTEC AO300	98,322 miles >10,000 hrs	OPERABLE
2013	FORD	F150	79,823 miles	FAIR
2014	FORD	F150	23,449 miles	GOOD
2020	FORD	F250	3,520 miles	GOOD
2020	FORD	F150	24,456.1 miles	GOOD
2003	FORD	F550	20,000 miles 2,477 hours	FAIR
2005	BANDIT	250 CHIPPER	1,683 hours	FAIR
2000	TSE	30B PULLER	No hour gauge	GOOD
2016	VERMEER	RTX 550 TRENCHER	305 hours	GOOD

ELECTRIC UTILITY - 15 EXPENDITURES DISTRIBUTION - 42		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	328,134	352,244	396,105	369,658	426,456
1030	O.A.S.I.	25,364	27,681	31,373	29,350	33,695
1040	Retirement	30,759	34,279	40,600	36,179	43,605
1050	Insurance	123,762	130,362	143,113	130,871	143,230
1060	Overtime	6,591	12,940	14,000	14,000	14,000
	<b>Total Personal Services</b>	<b>514,610</b>	<b>557,506</b>	<b>625,191</b>	<b>580,058</b>	<b>660,986</b>
2020	Bulk Fuel Purchases	46,606	40,611	50,000	47,000	47,000
2060	Insurance	64,721	73,376	85,000	85,000	85,000
2100	Other Utilities	-	3,134	2,000	3,200	3,500
2130	Printing & Advertising	209	-	600	600	600
2140	Professional Services	23,701	9,194	15,000	12,000	12,000
2170	Schooling	5,852	5,393	8,000	6,000	6,000
2190	Travel & Transportation	3,600	2,511	4,000	3,500	3,500
2310	Safety Equipment	2,139	375	4,400	3,400	3,400
2400	Workman's Compensation	5,000	4,493	8,000	4,480	7,000
	<b>Total Contractual Services</b>	<b>151,828</b>	<b>139,087</b>	<b>177,000</b>	<b>165,180</b>	<b>168,000</b>
3010	Lighting Supplies	19,514	5,893	14,000	10,000	10,000
3020	Apparatus/Tools	8,966	3,060	7,000	5,000	6,000
3030	Building Maintenance/Repair	1,837	-	1,500	1,500	1,500
3040	Chemicals	1,968	1,619	2,000	2,000	2,000
3050	Construction Material/Supplies	131,138	222,036	165,000	150,000	160,000
3060	Equipment Maintenance/Repair	45,638	90,319	35,000	35,000	40,000
3070	Gasoline/Oil	7,569	15,506	12,000	12,000	12,000
3120	Operating Supplies	5,129	8,181	7,000	7,000	7,000
3130	Postage	111	159	300	300	300
3160	Uniform Supplies	3,676	4,179	4,000	3,000	4,000
3170	Vehicle Maintenance/Repair	3,018	929	4,000	3,000	3,000
	<b>Total Commodities</b>	<b>228,564</b>	<b>351,881</b>	<b>251,800</b>	<b>228,800</b>	<b>245,800</b>

ELECTRIC UTILITY - 15 EXPENDITURES DISTRIBUTION - 42 (Continued)		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
4020	New Equipment	-	2,758	20,000	10,000	15,000
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	2,758	20,000	10,000	15,000
7100	Transfer to CIRF	290,000	285,000	240,000	240,000	290,000
7200	Transfer to MERF	72,500	70,500	88,770	88,770	53,770
7300	Transfer to Electric Reserve	50,417	-	-	-	-
	<b>Total Transfers</b>	412,917	355,500	328,770	328,770	343,770
	<b>Total Distribution</b>	<b>1,307,919</b>	<b>1,406,732</b>	<b>1,402,761</b>	<b>1,312,808</b>	<b>1,433,556</b>

2024 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.  
\$660,986 Line item 15-42-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime
- Set aside funds for bulk fuel purchases for the City  
\$47,000. 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.  
\$12,000 Line item 15-42-2140 Professional Services
- Funds to purchase bulbs and fixtures.  
\$10,000 Line item 15-42-3010 Lighting Supplies
- Provide funding for poles, wire, and related hardware to construct power lines.  
\$160,000 Line item 15-42-3050 Construction Materials/Supplies
- Funds for maintenance and repairs on equipment.  
\$40,000 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
- Continue replacing old meters.  
\$15,000 Line item 15-42-4020 New Equipment
- Transfer of funds to Capital Improvement Reserve Fund.  
\$290,000 Line item 15-42-7100 Transfer to CIRF

CIRF	Expected Cost	Balance Remaining	Current Balance	Transfer 2023	2024
Rebld section NO loop	100,000	37,500	62,500	10,000	20,000
Rebuild 8 <sup>th</sup> -10 <sup>th</sup> , Eustis-Harrison	150,000	55,000	95,000	20,000	30,000
Rebuild Main Street	200,000	112,500	87,500	30,000	40,000
7-mile tie rep	1,000,000	(45,273.77)	1,045,273.77	90,000	100,000
Sub Station Trans	400,000	(23,060.96)	423,060.96	00	00
South loop project	1,425,000	211,033.93	1,213,966.07	90,000	100,000
Shop bldg. addition	30,000	(1,553.01)	31,553.01	00	00

- Transfer of funds to Municipal Equipment Reserve Fund.  
\$53,770 Line item 15-42-7200 Transfer to MERF

<u>MERF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2023</b>	<b>2024</b>
Replace unit 20	272,500	91,200.43	181,299.57	25,000	25,000
Replace service truck	32,700	31,882.50	817.50	3,270	3,270
Trencher Backhoe rem balance			2,036.41	00	00
Replace Un 19	225,000	88,405.54	136,594.46	25,000	25,000
Replace Un 41	185,300	26,421.88	158,878.12	35,000	00
Replace Chipper	30,000	(773.50)	30,773.50	00	00
IT Backbone	Share all depts.			500	500

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

There are six employees 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.

We need to have an electric master plan completed of the system. In the plan we need to assess the benefit of purchasing a diesel CAT unit to assist with our capacity in the future.

ELECTRIC UTILITY - 15 EXPENDITURES COM. & GENERAL - 44		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	159,498	167,746	182,930	182,930	192,108
1030	O.A.S.I.	12,009	12,414	14,377	14,377	15,079
1040	Retirement	14,984	15,890	18,605	17,722	19,514
1050	Insurance	93,576	90,967	99,328	91,294	99,443
1060	Overtime	3,706	1,633	5,000	3,600	5,000
	<b>Total Personal Services</b>	<b>283,773</b>	<b>288,650</b>	<b>320,240</b>	<b>309,923</b>	<b>331,144</b>
2060	Insurance	9,818	11,101	20,000	20,000	22,000
2080	Memberships	-	115	-	500	500
2100	Other Utilities	2,322	2,456	5,000	5,000	5,000
2130	Printing & Advertising	645	167	1,000	1,000	1,000
2140	Professional Services	79,795	87,346	82,000	95,000	97,500
2160	Rental Contracts	3,947	3,942	4,500	4,000	4,500
2170	Schooling	770	2,012	2,500	2,500	2,500
2180	Telephone	10,049	4,165	12,500	6,000	8,000
2190	Travel & Transportation	-	738	1,200	1,000	1,200
2400	Workman's Compensation	244	219	600	219	600
2500	Property Taxes	180	180	250	200	200
	<b>Total Contractual Services</b>	<b>107,770</b>	<b>112,441</b>	<b>129,550</b>	<b>135,419</b>	<b>143,000</b>
3030	Building Maintenance/Repair	-	-	250	150	250
3060	Equipment Maintenance/Repair	3,109	3,242	3,500	3,500	4,700
3070	Gasoline/Oil	-	76	200	175	200
3120	Operating Supplies	10,092	12,258	15,000	12,000	14,500
3130	Postage	15,000	12,622	16,000	12,500	12,000
3170	Vehicle Maintenance	-	-	-	-	-
3180	Other-Reimb. Overpayments	7,267	3,904	2,500	4,000	4,000
	<b>Total Commodities</b>	<b>35,468</b>	<b>32,102</b>	<b>37,450</b>	<b>32,325</b>	<b>35,650</b>

ELECTRIC UTILITY - 15		ACTUAL	ACTUAL	BUDGET	REVISED	BUDGET
EXPENDITURES		2021	2022	2023	2023	2024
COM. & GENERAL - 44 (Continued)						
4010	Energy Efficiency Programs	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building and Land	-	-	-	-	-
4060	Ec. Dev. Incentives	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	8,000	3,000	3,000	3,000	7,000
	<b>Total Transfers</b>	8,000	3,000	3,000	3,000	7,000
	<b>Total Commercial &amp; General</b>	<b>435,011</b>	<b>436,193</b>	<b>490,240</b>	<b>480,667</b>	<b>516,794</b>

2024 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.  
\$331,144 *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.  
\$22,000 *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, Rave, Folder/Postage machines, credit card transaction fees, share of IMA fees, share of Consortium Services and IT subscriptions/licenses.  
\$97,500 *Line item 15-44-2140 Professional Services*  
*IMA \$1,400, Postal Sub. \$1,300, KMEA/Tantalus \$20,000, G-Works \$24,000, Midwest Connect \$2,400, Itron \$10,000, M-files \$1,500, Rave \$2,200, credit card transactions \$32,050, collections \$2,500, Consortium \$150*
  - Provide telephone and internet to offices.  
\$8,000 *Line item 15-44-2180 Telephone*
  - Maintenance to equipment in office. Increase in budget is due to updates needed for Windows 365.  
\$4,700 *Line item 15-44-3060 Equipment Maintenance*
  - Provide operating supplies to our office, in addition many other offices use from our supply.  
\$14,500 *Line item 15-44-3120 Operating Supplies*
  - Provide postage services for the postage machine in City office and the postage permit for bulk mailing.  
\$12,000 *Line item 15-44-3130 Postage*
  - Transfer of funds to Capital Improvement Reserve Fund  
\$00 *Line item 15-44-7100 Transfer to CIRF*
- | <u>CIRF</u>                  | <u>Expected</u><br><u>Cost</u> | <u>Balance</u><br><u>Remaining</u> | <u>Current</u><br><u>Balance</u> | <u>Transfer</u><br><u>2023</u> | <u>2024</u> |
|------------------------------|--------------------------------|------------------------------------|----------------------------------|--------------------------------|-------------|
| Homeserv Ins Rebate          |                                |                                    | 5,496.41                         | 00                             | 00          |
| SAFE Program (JR Commission) |                                |                                    | 1,964.94                         | 00                             | 00          |
- Transfer of Funds to Municipal Equipment Reserve Fund  
\$7,000 total *Line item 15-44-7200 Transfer to MERF*



<u>MERF</u>	<u>Expected Cost</u>	<u>Balance Remaining</u>	<u>Current Balance</u>	<u>Transfer 2023</u>	<u>2024</u>
Upgr Comp	Ongoing		2,114.37	2,000	2,000
Upd Christ Dec	50,000	28,800.13	21,199.87	00	4,000
IT Backbone	Share all Depts			1,000	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.

Continue to promote use of the Front Desk services where bills are emailed which has helped reduce postage costs. The customer also has account information at their fingertips.

In 2023 utility information on Tantalus is housed on server at KMEA. All fees for service are divided among utilities utilizing KMEA. As more cities provide the service, fees decrease as cost is spread among more cities.

**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 gradually moving services to the cloud. So far they have only transferred utility billing and are moving forward with payroll services. Although this has been tough to adapt to for some customers, it has provided the customer information about their account online. In addition, all communication is by email, reducing costs to print and mail bills for these customers, especially with rising postage costs.

Transparency in billing matters.

With the state of the economy, it is getting more difficult for people to pay their utility bills. We work with them to get back on track if we can but it is difficult for customers with all costs rising.

Cross training of operations. It is becoming difficult to keep updated and have time to cross train employees proficiently on other jobs.

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

ELECTRIC UTILITY - 15 EXPENDITURES MISCELLANEOUS		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
7010	Trans to General (Franchise)	500,000	510,000	510,000	500,000	500,000
7500	Transfer - Economic Dev.	-	-	-	-	-
5020	Compensation Tax	15,590	11,423	17,000	15,000	15,000
<b>Total Miscellaneous</b>		<b>515,590</b>	<b>521,423</b>	<b>527,000</b>	<b>515,000</b>	<b>515,000</b>

ELEC. UTILITY RESERVE-32 REVENUES		ACTUAL 2022	ESTIMATED ACTUAL 2023	ESTIMATE 2024
	Unencumbered Cash Balance	448,070	450,031	562,468
0345	Interest on Investments	1,961	8,800	10,000
0567	Feb '21 Extra Ord Pwr Costs	-	118,637	-
0788	Transfer from Electric Utility	-	-	-
0789	Transfer from Water	-	-	-
0893	Miscellaneous	-	-	-
	<b>Total Revenues</b>	<b>450,031</b>	<b>577,468</b>	<b>572,468</b>
EXPENDITURES				
2040	Engineering Fees	-	-	-
2200	Other Contractual	-	-	-
4020	New Equipment	-	15,000	-
4050	Building & Land	-	-	-
7100	Transfer to CIRF (Water Proj.)	-	-	-
7130	Transfer to Employee Benefits	-	-	-
	<b>Total Expenditures</b>	<b>-</b>	<b>15,000</b>	<b>-</b>
	<b>Unencumbered Cash Balance</b>	<b>450,031</b>	<b>562,468</b>	<b>572,468</b>

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.

Monies borrowed from Electric Reserve for the February Weather event have been reimbursed to the the fund.

WATER UTILITY - 21 REVENUES		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
0345	Interest on Investments	579	2,704	700	9,600	10,000
0454	Insurance Receipts	-	-	-	-	-
0567	Sales & Service Collections	1,193,896	1,271,277	1,160,000	1,200,000	1,200,000
0568	Sales of Supplies & Services	-	2,250	2,000	1,200	2,000
0569	Connection Fees	3,500	3,880	3,500	3,000	3,000
0576	Installation Fees & Materials	28,372	16,396	10,000	12,000	10,000
0578	Reconnect Fees	1,430	1,201	1,000	1,000	1,000
0785	Transfer from Self Insurance	-	-	-	-	-
0790	Transfer from Water Reserve	-	-	-	-	-
0893	Miscellaneous/Reimbursements	2,999	7,934	1,500	2,000	2,000
0894	Reimbursement for Gas & Oil	-	-	-	-	-
<b>Total Revenues</b>		<b>1,230,776</b>	<b>1,305,642</b>	<b>1,178,700</b>	<b>1,228,800</b>	<b>1,228,000</b>
Balance January 1		<b>364,053</b>	<b>540,047</b>	<b>285,360</b>	<b>471,014</b>	<b>336,280</b>
Sub-Total		<b>1,594,829</b>	<b>1,845,689</b>	<b>1,464,060</b>	<b>1,699,814</b>	<b>1,564,280</b>
LESS: Expenditures		<b>1,054,782</b>	<b>1,374,675</b>	<b>1,459,523</b>	<b>1,363,534</b>	<b>1,452,018</b>
<b>Unencumbered Cash Balance</b>		<b>540,047</b>	<b>471,014</b>	<b>4,537</b>	<b>336,280</b>	<b>112,262</b>

WATER UTILITY - 21 EXPENDITURES PRODUCTION - 40		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	73,802	77,098	111,424	83,560	66,433
1030	O.A.S.I.	6,632	6,324	9,595	6,392	5,082
1040	Retirement	8,408	8,103	12,417	7,880	6,577
1050	Insurance	20,797	20,316	22,573	20,275	14,136
1060	Overtime	16,281	10,253	8,000	-	-
<b>Total Personal Services</b>		125,920	122,094	164,009	118,107	92,228
2020	Bulk Fuel Purchases	-	-	-	-	-
2060	Insurance	6,197	5,435	12,000	12,500	13,000
2070	Lab Fees/Tests	745	1,703	1,500	1,500	2,000
2080	Membership Dues	920	940	1,000	1,000	1,000
2100	Other Utilities	2,811	6,192	5,000	6,500	7,000
2130	Printing & Advertising	479	534	1,000	500	1,000
2140	Professional Services	23,312	36,852	40,000	40,000	40,000
2170	Schooling	1,543	879	3,500	2,000	3,500
2180	Schooling	6,212	2,779	7,000	4,000	4,500
2190	Telephone	1,617	1,052	2,500	2,000	2,500
2190	Travel and Transportation	93	-	1,000	500	1,000
2310	Safety Equipment	585	526	1,500	524	1,000
2400	Workman's Compensation	44,514	56,892	76,000	71,024	76,500
<b>Total Contractual Services</b>						
3020	Apparatus/Tools	1,572	567	3,000	2,000	3,000
3030	Building Maintenance/Repair	1,847	2,834	2,500	2,500	2,500
3040	Chemicals	48,128	46,851	43,000	45,000	48,000
3060	Equipment Maintenance/Repair	9,317	23,537	40,000	40,000	40,000
3070	Gasoline/Oil	2,571	3,526	5,000	4,000	5,000
3120	Operating Supplies	1,367	1,258	6,000	4,000	4,000
3130	Postage	677	768	1,000	1,000	1,000
3150	Replacement Parts	-	-	-	-	-
3160	Uniform Supplies	2,829	1,091	3,000	3,000	3,000
3170	Vehicle Maintenance	66	64	2,500	1,500	2,500
<b>Total Commodities</b>		68,374	80,496	106,000	103,000	109,000

WATER UTILITY - 21 EXPENDITURES PRODUCTION - 40 (Continued)		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
<b>Total Capital Outlay</b>		-	-	-	-	-
7100	Transfer to CIRF	35,000	175,000	175,000	159,500	170,000
7200	Transfer to MERF	60,723	52,540	500	500	500
7300	Transfer to Electric Reserve	-	-	-	-	-
7310	Transfer to Water Reserve	-	22,000	-	-	15,000
<b>Total Transfers</b>		95,723	249,540	175,500	160,000	185,500
<b>Total Production</b>		<b>334,531</b>	<b>509,022</b>	<b>521,509</b>	<b>452,131</b>	<b>463,228</b>

WATER UTILITY - 21 EXPENDITURES DISTRIBUTION - 42		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	72,503	98,265	122,577	111,790	119,174
1030	O.A.S.I.	6,211	8,676	10,601	9,776	10,341
1040	Retirement	7,535	10,795	13,719	12,051	13,382
1050	Insurance	40,729	38,883	47,929	29,671	32,605
1060	Overtime	10,296	15,907	16,000	14,000	16,000
<b>Total Personal Services</b>		137,274	172,526	210,826	177,288	191,502
2060	Insurance	5,133	5,435	8,000	12,500	13,000
2070	Lab Fees/Tests	-	-	-	-	-
2100	Other Utilities	3,372	5,071	4,500	9,000	10,000
2130	Printing & Advertising	-	-	-	-	-
2140	Professional Services	8,272	58,900	43,000	58,500	45,000
2170	Schooling	1,084	554	1,000	1,000	1,000
2310	Safety Equipment	-	-	1,000	500	1,000
2350	Deposit Interest Expense	14	3	50	45	50
2400	Workman's Compensation	1,041	935	2,000	932	2,000
<b>Total Contractual Services</b>		18,916	70,898	59,550	82,477	72,050
3020	Apparatus/Tools	2,301	128	3,000	2,500	3,000
3040	Chemicals	-	-	-	-	-
3050	Construction Material/Supplies	59,069	84,702	65,000	64,000	64,000
3060	Equipment Maintenance/Repair	3,136	4,202	9,000	8,000	8,000
3070	Gasoline/Oil	3,730	7,654	6,000	7,000	7,000
3080	Hydrants	6,000	-	6,000	8,000	8,000
3120	Operating Supplies	3,712	2,290	6,000	4,500	6,000
3130	Postage	-	-	-	-	-
3160	Uniform Supplies	-	2,075	2,500	2,500	2,500
3170	Vehicle Maintenance	2,023	634	2,200	2,200	2,200
<b>Total Commodities</b>		79,971	101,685	99,700	98,700	100,700

WATER UTILITY - 21 EXPENDITURES DISTRIBUTION - 42 (Continued)		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
4020	New Equipment	17,384	15,520	10,000	10,000	10,000
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	-	-	5,000	-	-
	<b>Total Capital Outlay</b>	<b>17,384</b>	<b>15,520</b>	<b>15,000</b>	<b>10,000</b>	<b>10,000</b>
7100	Transfer to CIRF	318,038	309,338	365,438	305,438	371,538
7200	Transfer to MERF	12,500	12,500	15,000	75,000	65,000
7310	Transfer to Water Reserve	-	22,000	-	-	15,000
	<b>Total Transfers</b>	<b>330,538</b>	<b>343,838</b>	<b>380,438</b>	<b>380,438</b>	<b>451,538</b>
	<b>Total Distribution</b>	<b>584,083</b>	<b>704,467</b>	<b>765,514</b>	<b>748,903</b>	<b>825,790</b>



### Amortization Schedule GO Series 2016 Bonds

Pymt Date	Total Principal	Total Interest	Total Pymt
3/1/2017	-	53,683.93	53,683.93
9/1/2017	-	42,568.75	42,568.75
3/1/2018	-	42,568.75	42,568.75
9/1/2018	-	42,568.75	42,568.75
3/1/2019	-	42,568.75	42,568.75
9/1/2019	-	42,568.75	42,568.75
3/1/2020	-	42,568.75	42,568.75
9/1/2020	105,000.00	42,568.75	147,568.75
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

Pymt Date	Total Principal	Total Interest	Total Pymt
3/1/2033	-	15,150.00	15,150.00
9/1/2033	240,000.00	15,150.00	255,150.00
3/1/2034	-	11,550.00	11,550.00
9/1/2034	250,000.00	11,550.00	261,550.00
3/1/2035	-	7,800.00	7,800.00
9/1/2035	255,000.00	7,800.00	262,800.00
3/1/2036	-	3,975.00	3,975.00
9/1/2036	265,000.00	3,975.00	268,975.00

3,650,000.00	1,157,615.18	4,807,615.18
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TOTAL PAYMENTS

2024 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 half Superintendent of water and sewer utilities and ¼ of the IT Director. Superintendent is now paid ½ water and ½ sewer. Prior budgets was entirely water.  
\$92,228 *Line item 21-40-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime*
  - Provide funding for liability, casualty, vehicle and property insurance for water production.  
\$13,000 *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.  
\$48,000 *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.  
\$170,000 *Line item 21-40-7100 Transfer to CIRF*

<u>CIRF</u>	Expected Cost	Balance Remaining	Current Balance	Transfer 2023	2024
Plnt upd (inc media) Ongoing			263,377.96	35,000	35,000
Repaint WA tower Ongoing			193,250	40,000	40,000
Salt Storage (Well #5 repairs)			80,000	00	00
WA tower main contract Ongoing			125,000	49,500	60,000
Drill well-Memory Pk 175,000		166,250	8,750	35,000	35,000

- Transfer of funds to Municipal Equipment Reserve Fund.  
\$500 *Line item 21-40-7200 Transfer to MERF*
- | <u>MERF</u> | Expected<br>Cost | Balance<br>Remaining | Current<br>Balance | Transfer<br>2023 | 2024 |
|-------------|------------------|----------------------|--------------------|------------------|------|
| IT Backbone | Share all Depts  |                      |                    | 500              | 500  |

- Transfer of funds to Water Reserve Fund.  
\$15,000 *Line item 21-40-7310 Transfer to Water Reserve*

**DISTRIBUTION**

- Provide the salaries and benefits for three employees of the water utility system and one seasonal employee.  
\$191,502 *Line item 21-42-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime*
- Provide funding for liability, casualty, vehicle and property insurance for water distribution.  
\$13,000 *Line item 21-42-2060 Insurance*
- Provide professional services on the contracts and maintenance of water towers. The tower maintenance contract with Viking is paid every other year. Last paid 2023, next payment due 2025.  
\$45,000 *Line item 21-42-2140 Professional Services*
- Purchase materials and supplies to construct and repair water lines and towers through City.  
\$64,000 *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.  
\$00 *Line item 21-42-4070 Capital Maintenance*
- Transfer of funds to Capital Improvement Reserve Fund.  
\$371,538 *Line item 21-42-7100 Transfer to CIRF*

<u>CIRF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2023</b>	<b>2024</b>
2016 bond payment 2036)	4,807,615.18		138,173.61	270,438	271,538 (goes to
Water line rep	2,000,000	1,697,713.22	302,286.78	35,000	100,000

- Transfer of funds to Municipal Equipment Reserve Fund.  
\$65,000 *Line item 21-42-7200 Transfer to MERF*

<u>MERF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2023</b>	<b>2024</b>
Vactron	150,000	99,000	51,000	12,000	12,000
Upd Timberln Comm	150,000	121,681.89	28,318.11	60,000	50,000
Air Compressor	15,000	(1,067.59)	16,067.59	00	00
Single Axle trk w/ tank	35,000	24.68	34,975.32	00	00
Shoring/Tools	5,000	4,526.78	473.22	2,500	2,500
IT Backbone	Share all Depts			500	500

- Transfer of funds to Water Reserve Fund.  
\$15,000 *Line item 21-42-7310 Transfer to Water Reserve*

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

We have three full time employees and half the water/sewer utility supervisor 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 EPA Lead and Copper regulations require additional sampling beginning in 2025. In addition, we are required to replace a 3% percent of our water lines that are lead annually.

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

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

We need to complete a water master plan of the system to assist with future projects and priorities.

WATER UTILITY - 21 EXPENDITURES MISCELLANEOUS		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
7130	Trans to General (Franchise)	125,000	150,000	160,000	150,000	150,000
7160	Transfer to Electric C&G	-	-	-	-	-
5020	Clean Drinking Water Fee	9,675	10,224	10,000	10,500	10,500
5080	Comp Tax Remittance	1,493	962	2,500	2,000	2,500
<b>Total Miscellaneous</b>		<b>136,168</b>	<b>161,186</b>	<b>172,500</b>	<b>162,500</b>	<b>163,000</b>

WATER UTILITY RESERVE-33 REVENUES		ACTUAL 2022	ESTIMATED ACTUAL 2023	ESTIMATE 2024
Unencumbered Cash Balance		229,706	275,067	279,567
0345	Interest on Investments	1,361	4,500	5,000
0789	Transfer from Water Utility	44,000	-	30,000
0893	Miscellaneous	-	-	-
<b>Total Revenues</b>		<b>275,067</b>	<b>279,567</b>	<b>314,567</b>
EXPENDITURES				
2040	Engineering Fees	-	-	-
2200	Other Contractual	-	-	-
4020	New Equipment	-	-	-
4050	Building & Land	-	-	-
7130	Transfer to Employee Benefits	-	-	-
7250	Transfer to BASE Grant	-	-	16,000
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>16,000</b>
<b>Unencumbered Cash Balance</b>		<b>275,067</b>	<b>279,567</b>	<b>298,567</b>

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 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
0345	Interest On Investments	142	572	250	2,600	2,600
0454	Insurance Receipts	-	-	-	-	-
0567	Sales & Service Collections	476,968	485,276	476,000	478,000	480,000
0576	Installation Fees & Materials	2,250	1,500	500	1,000	1,000
0785	Transfer from Self Insurance	-	-	-	-	-
0893	Misc./Reimbursement	-	-	-	-	-
<b>Total Revenues</b>		<b>479,360</b>	<b>487,348</b>	<b>476,750</b>	<b>481,600</b>	<b>483,600</b>
Balance January 1		<b>142,132</b>	<b>122,172</b>	<b>97,952</b>	<b>157,925</b>	<b>150,799</b>
Sub-Total		<b>621,492</b>	<b>609,520</b>	<b>574,702</b>	<b>639,525</b>	<b>634,399</b>
LESS: Expenditures		<b>499,320</b>	<b>451,595</b>	<b>570,728</b>	<b>488,726</b>	<b>613,058</b>
<b>Unencumbered Cash Balance</b>		<b>122,172</b>	<b>157,925</b>	<b>3,974</b>	<b>150,799</b>	<b>21,341</b>

SEWER UTILITY - 23 EXPENDITURES TREATMENT - 41		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	48,095	42,165	57,713	48,000	108,625
1030	O.A.S.I.	3,644	3,364	4,645	4,764	8,539
1040	Retirement	4,500	3,823	5,505	5,354	10,500
1050	Insurance	13,102	23,221	29,159	23,212	37,456
1060	Overtime	132	1,906	3,000	3,000	3,000
	<b>Total Personal Services</b>	69,473	74,479	100,022	84,330	168,120
2060	Insurance	4,794	5,435	8,500	9,000	9,000
2070	Lab Fees/Tests	3,870	1,080	4,000	3,500	4,000
2100	Other Utilities	-	-	-	-	-
2140	Professional Services	5,342	3,106	4,800	4,800	4,800
2170	Schooling	632	265	1,000	750	750
2180	Telephone	1,251	1,893	2,000	2,000	2,000
2190	Travel & Transportation	-	-	250	1,100	1,100
2310	Safety Equipment	-	-	250	250	250
2400	Workman's Compensation	959	862	1,500	860	1,500
	<b>Total Contractual Services</b>	16,848	12,641	22,300	22,260	23,400



SEWER UTILITY - 23 EXPENDITURES TREATMENT - 41 (Continued)		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
3020	Apparatus/Tools	162	642	600	600	600
3030	Building Maintenance/Repair	-	550	500	500	500
3040	Chemicals	1,765	3,255	8,000	8,000	8,000
3060	Equipment Maintenance/Repair	11,633	89,685	25,000	25,000	25,000
3070	Gasoline/Oil	4,722	1,736	4,600	4,000	4,000
3120	Operating Supplies	656	1,966	2,500	2,000	2,500
3130	Postage	128	138	250	250	250
3160	Uniform Supplies	851	416	1,250	1,000	1,250
3170	Vehicle Maintenance	-	1,548	1,500	1,500	1,500
	<b>Total Commodities</b>	19,917	99,936	44,200	42,850	43,600
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	40,000	40,000	40,000
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	40,000	40,000	40,000
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	11,000	12,250	9,000	9,000	1,000
7320	Transfer to Sewer Reserve	30,920	-	20,000	-	-
	<b>Total Transfers</b>	41,920	12,250	29,000	9,000	1,000
	<b>Total Treatment</b>	148,158	199,306	235,522	198,440	276,120

SEWER UTILITY - 23 EXPENDITURES COLLECTION - 43		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
1010	Salaries	48,108	8,414	36,564	48,581	51,784
1030	O.A.S.I.	3,654	697	2,950	3,908	4,153
1040	Retirement	4,508	895	3,818	4,817	5,374
1050	Insurance	21,969	8,852	23,274	15,383	16,027
1060	Overtime	190	768	2,000	2,500	2,500
	<b>Total Personal Services</b>	<b>78,429</b>	<b>19,626</b>	<b>68,606</b>	<b>75,189</b>	<b>79,838</b>
2050	Equipment Maintenance/Repair	-	-	-	-	-
2060	Insurance	5,857	5,435	7,500	12,100	13,000
2100	Other Utilities	-	-	-	-	-
2140	Professional Services	1,602	2,625	1,500	1,500	1,500
2170	Schooling	533	529	500	500	500
2310	Safety Equipment	-	-	300	300	300
2400	Workman's Compensation	667	599	1,200	597	1,200
	<b>Total Contractual Services</b>	<b>8,659</b>	<b>9,188</b>	<b>11,000</b>	<b>14,997</b>	<b>16,500</b>

SEWER UTILITY - 23 EXPENDITURES COLLECTION - 43 (Continued)		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
3020	Apparatus/Tools	562	351	1,000	1,000	1,000
3040	Chemicals	2,162	-	2,000	2,000	2,000
3050	Construction Materials/Supplies	6,408	8,313	7,500	7,500	7,500
3060	Equipment Maintenance/Repair	13,031	13,996	25,000	25,000	25,000
3120	Operating Supplies	646	901	1,500	1,500	1,500
3130	Postage	-	-	-	-	-
3160	Uniform Supplies	280	-	1,100	600	1,100
	<b>Total Commodities</b>	<b>23,089</b>	<b>23,561</b>	<b>38,100</b>	<b>37,600</b>	<b>38,100</b>
4020	New Equipment	31,204	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	20,000	39,914	20,000	-	-
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	9,781	-	10,000	-	-
	<b>Total Capital Outlay</b>	<b>60,985</b>	<b>39,914</b>	<b>30,000</b>	<b>-</b>	<b>-</b>
7100	Transfer to CIRF	10,000	10,000	10,000	10,000	50,000
7200	Transfer to MERF	-	-	2,500	2,500	2,500
7320	Transfer to Sewer Reserve	20,000	-	20,000	-	-
	<b>Total Transfers</b>	<b>30,000</b>	<b>10,000</b>	<b>32,500</b>	<b>12,500</b>	<b>52,500</b>
	<b>Total Collection</b>	<b>201,162</b>	<b>102,289</b>	<b>180,206</b>	<b>140,286</b>	<b>186,938</b>

**2024 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 \$14.80 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  
\$480,000 *Line item 23-00-0567 Sales & Service Collection*

**EXPENDITURES: TREATMENT**

- Provide the salaries and benefits for the one employee and half of the water/sewer supervisor of the sewer treatment, ¼ of the IT Director and one seasonal employee.  
\$168,120 *Line item 23-41-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime*
- Provide funding for liability, casualty, vehicle and property insurance for sewer treatment.  
\$9,000 *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.  
\$4,000 *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 for 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.  
\$1,000 *Line item 23-41-7100 Transfer to MERF*

<u>MERF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2023</b>	<b>2024</b>
Pickup Replacement	25,000	00	25,000	00	00
Riding Mower			22,855.80	00	00
Replace Tractor	50,000	5,985.05	44,014.95	8,000	00
IT Backbone	Share all Depts			1,000	1,000

#### EXPENDITURES: COLLECTION

- Provide the salaries and benefits for the one employee of the sewer collection.  
\$79,838 *Line item 23-43-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime*
- Provide funding for liability, casualty, vehicle and property insurance for sewer collection.  
\$13,000 *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. In 2024, added to CIRF Transfer for recommendations from camera inspection.  
\$00 *Line item 23-43-4050 Building & Land*
- Funding for additional maintenance on sewer lines and lift-stations.  
\$000 *Line item 23-43-4070 Capital Maintenance*
- Transfer to Capital Improvement Reserve Fund.  
\$50,000 *Line item 23-43-7100 Transfer to CIRF*

<u>CIRF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2023</b>	<b>2024</b>
Lift Station Upgrades	Ongoing		72,500	10,000	10,000
Sewer Line Main.	Ongoing		00	00	40,000

- Transfer to Municipal Equipment Reserve Fund.  
\$2,500 *Line item 23-43-7200 Transfer to MERF*

<u>MERF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2023</b>	<b>2024</b>
Single Axle trk w/ tank	35,000	(3,451.99)	38,451.99	00	00
Sewer Jet	48,000	75.55	47,924.45	00	00
Vactron	200,000	(1,184.66)	201,184.66	00	00
Shoring/Tools	5,000	4,526.78	473.22	2,500	2,500

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

There are two employees and half the water/sewer supervisor 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 beginning 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		2021	2022	2023	2023	2024
MISCELLANEOUS						
7130	Trans to General (Franchise)	125,000	125,000	130,000	125,000	125,000
7160	Transfer to Electric C&G	25,000	25,000	25,000	25,000	25,000
<b>Total Misc. Expenditures</b>		<b>150,000</b>	<b>150,000</b>	<b>155,000</b>	<b>150,000</b>	<b>150,000</b>

SEWER UTILITY RESERVE-37 REVENUES		ACTUAL 2022	ESTIMATED ACTUAL 2023	ESTIMATE 2024
Unencumbered Cash Balance		223,623	224,664	228,164
0345	Interest on Investments	1,041	3,500	4,000
0786	Transfer from Sewer Utility	-	-	-
0789	Transfer from Water	-	-	-
0893	Miscellaneous	-	-	-
<b>Total Revenues</b>		<b>224,664</b>	<b>228,164</b>	<b>232,164</b>
EXPENDITURES				
2040	Engineering Fees	-	-	-
2200	Other Contractual	-	-	-
4020	New Equipment	-	-	-
4050	Building & Land	-	-	-
7130	Transfer to BASE Grant	-	-	16,399
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>16,399</b>
<b>Unencumbered Cash Balance</b>		<b>224,664</b>	<b>228,164</b>	<b>215,765</b>

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 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
0345	Interest on Investments	104	200	125	1,100	1,500
0567	Collections	508,343	505,502	505,000	597,000	621,000
0570	Sherman County Tipping Fee	-	-	-	-	-
0572	Yard Waste	-	-	-	-	-
0574	Special Collections	-	-	-	-	-
0577	Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>		<b>508,447</b>	<b>505,702</b>	<b>505,125</b>	<b>598,100</b>	<b>622,500</b>
Balance January 1		<b>92,305</b>	<b>90,646</b>	<b>56,221</b>	<b>72,684</b>	<b>65,634</b>
Sub-Total		<b>600,752</b>	<b>596,348</b>	<b>561,346</b>	<b>670,784</b>	<b>688,134</b>
LESS: Expenditures		<b>510,106</b>	<b>523,664</b>	<b>560,250</b>	<b>605,150</b>	<b>650,250</b>
<b>Unencumbered Cash Balance</b>		<b>90,646</b>	<b>72,684</b>	<b>1,096</b>	<b>65,634</b>	<b>37,884</b>

HEALTH & SANITATION - 30		ACTUAL	ACTUAL	BUDGET	REVISED	BUDGET
EXPENDITURES		2021	2022	2023	2023	2024
1010	Salaries	-	-	-	-	-
1030	O.A.S.I.	-	-	-	-	-
1040	Retirement	-	-	-	-	-
1050	Insurance	-	-	-	-	-
1060	Overtime	-	-	-	-	-
<b>Total Personal Services</b>		-	-	-	-	-
2060	Insurance	-	-	-	-	-
2100	Other Utilities	-	-	-	-	-
2130	Printing/Advertising	99	30	250	150	250
2140	Professional Services	-	-	-	-	-
2170	Schooling	-	-	-	-	-
2180	Telephone	-	-	-	-	-
2220	Solid Waste Contract	464,370	469,234	515,000	560,000	600,000
2310	Safety Equipment	-	-	-	-	-
2400	Workman's Compensation	-	-	-	-	-
2500	Property Taxes	-	-	-	-	-
<b>Total Contractual Services</b>		464,469	469,264	515,250	560,150	600,250
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	-	-	-	-	-
<b>Total Commodities</b>		-	-	-	-	-

HEALTH & SANITATION - 30 EXPENDITURES (Continued)		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7130	Trans to General (Franchise)	45,637	54,400	45,000	45,000	50,000
7160	Transfer to Electric C&G	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	<b>Total Transfers</b>	45,637	54,400	45,000	45,000	50,000
	<b>Total Solid Waste</b>	<b>510,106</b>	<b>523,664</b>	<b>560,250</b>	<b>605,150</b>	<b>650,250</b>

## 2024 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 was revised in 2022 where the City increased pay to In the Can to \$18.00 per residential and \$28.00 per commercial customer beginning March 1, 2023, based on customer count January and July 1 of each year. Beginning January 2023, any fuel adjustment due per contract for diesel costs are also charged to the customer.

### **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. With new agreement, the City will have to have a budget amendment for increased costs in 2023. The budget was prepared in July and agreement updated end of 2022.

### **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 2022	ESTIMATED ACTUAL 2023	ESTIMATE 2024
Unencumbered Cash Balance		3,843,429	4,586,167	4,283,945
0345	Interest on Investments	22,073	90,000	85,000
0567	Feb '21 Extra Ord Pwr Costs	321,598	81,312	-
0451	Insurance Receipts	-	-	-
0786	Transfer from Sewer Utility	10,000	10,000	50,000
0787	Transfer from General	116,750	82,500	162,500
0788	Transfer from Electric Utility	324,000	279,000	310,000
0789	Transfer from Water	484,338	464,938	541,538
0795	Transfer from Electric Reserve	-	-	-
0796	Transfer from Cemetery Imp.	-	-	25,000
0893	Misc./Reimbursements	17,592	10,000	10,000
<b>Total Revenues</b>		<u>5,139,780</u>	<u>5,603,917</u>	<u>5,467,983</u>
EXPENDITURES				
4010	General	170,272	69,098	43,500
4020	Street	-	119,436	-
4030	Electric Utility	-	636,000	600,000
4040	Health & Sanitation	-	-	-
4050	Airport Fund	-	-	-
4060	Sewer Utility	-	62,000	-
4080	Water Utility	383,341	433,438	371,538
4090	Cemetery	-	-	-
<b>Total Expenditures</b>		<u>553,613</u>	<u>1,319,972</u>	<u>1,015,038</u>
<b>Unencumbered Cash Balance</b>		<b>4,586,167</b>	<b>4,283,945</b>	<b>4,452,945</b>

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 2022	ESTIMATED ACTUAL 2023	ESTIMATE 2024
Unencumbered Cash Balance		64,252	40,837	46,023
0232	Reimb. Infrastructure Grants	-	-	-
0234	Reimb. Ec. Dev. Grants	-	-	-
0236	Reimb. Beautification Grants	-	-	-
0238	Reimb. Arts & Rec. Grants	-	-	-
0240	Reimb. Other General Grants	-	-	-
0345	Interest on Investments	189	750	750
0787	Transfer from General Fund	-	20,000	25,000
0793	Transfer from CIRF	-	-	-
<b>Total Revenues</b>		<u>64,441</u>	<u>61,587</u>	<u>71,773</u>
EXPENDITURES				
2040	Infrastructure Grants	23,604	15,564	70,436
2080	Ec. Dev. Grants	-	-	-
2120	Beautification Grants	-	-	-
2200	Arts & Rec. Grants	-	-	-
4010	Other	-	-	-
<b>Total Expenditures</b>		<u>23,604</u>	<u>15,564</u>	<u>70,436</u>
<b>Unencumbered Cash Balance</b>		<b>40,837</b>	<b>46,023</b>	<b>1,337</b>

		Total	City	St/Fed/Other
2040	Base Grant Local share (project budgeted in fund 04) for 2023-2024	\$ 86,000	\$ 86,000	\$ -

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 are not subject to budget laws.

MUNICIPAL EQUIPMENT RESERVE FUND (MERF) - 36		ACTUAL 2022	ESTIMATED ACTUAL 2023	ESTIMATE 2024
	Unencumbered Cash Balance	2,302,429	2,385,321	2,639,424
0345	Interest on Investments	10,420	40,000	38,000
0567	Feb '21 Extra Ord Pwr Costs	-	173,550	276,450
0786	Transfer from Sewer Utility	12,250	11,500	3,500
0787	Transfer from General	150,642	113,500	155,000
0788	Transfer from Electric Utility	149,000	162,270	131,270
0789	Transfer from Water Utility	65,040	75,500	65,500
0791	Transfer from Health & Sanitation	-	-	-
0893	Miscellaneous	112,912	-	-
	<b>Total Revenues</b>	<b>2,802,693</b>	<b>2,961,641</b>	<b>3,309,144</b>
<b>EXPENDITURES</b>				
4010	General	414,749	232,717	337,000
4020	Street	-	-	-
4030	Electric Utility	2,623	1,500	1,500
4040	Health & Sanitation	-	-	-
4050	Airport Fund	-	-	-
4060	Sewer Utility	-	-	-
4080	Water Utility	-	88,000	45,000
4090	Cemetery	-	-	-
7100	Transfer to CIRF (Water Proj.)	-	-	-
	<b>Total Expenditures</b>	<b>417,372</b>	<b>322,217</b>	<b>383,500</b>
	<b>Unencumbered Cash Balance</b>	<b>2,385,321</b>	<b>2,639,424</b>	<b>2,925,644</b>

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



\* 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	Total Expend.	Total Remaining		
						0	0	0	0	0	0	0	0					
						2	2	2	2	2	2	2	2					
						3	4	5	6	7	3	4	5	6			7	
Payback SRF/ Water Plant pyrrt	WA Production	(712,262.78)	-	WA	-						\$0.00	Completed in 2022					-	-
ckbone	All Depts **	Ongoing			2,852.81	11,000.00	11,000.00	12,000.00	12,000.00	12,000.00	\$58,000.00	8,000.00	10,000.00		18,000.00			
Travel Car	GF Gen Govt	25,000.00	10,300.00	GF	14,700.00	-	-	3,500.00	3,500.00	3,500.00	\$10,500.00				-	200.00		
Bullet Proof Vests	GF Police	7,500.00	3,573.40	GF	3,926.60	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	1,426.60		
Upgrade Computers	GF Police	10,000.00	8,952.61	GF	1,047.39	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	\$5,000.00	1,000.00	1,500.00		2,500.00	(3,952.61)		
Canine Program	GF Police	Ongoing		GF	2,718.96	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00								
Upgrade Police Car Equip.	GF Police	Ongoing	Ongoing	GF	5,223.20	2,500.00	6,000.00	5,000.00	5,000.00	5,000.00		2,000.00	8,000.00					
Radio Replacement	GF Police	40,000.00	30,319.25	GF	9,680.75	8,000.00	8,000.00	10,000.00	2,000.00	2,000.00								
Police Tax Lid Budget Increase	GF Police			GF	37,877.09													
Police Vehicles/Equip	GF Police			GF	15,642.00	35,000.00	20,000.00	45,000.00	45,000.00	45,000.00		43,466.85	45,000.00		-	-		
						-	-	-	-	-	\$0.00				-	-		
Police Grants	GF Police			GF	885.59													
City Share New Van (20%)	GF Van Trans.	20,000.00	3,304.97	GF	16,695.03	500.00	500.00	1,500.00	1,500.00	1,500.00	\$5,500.00				-	2,195.03		
ayer GIS	GF Bldg Insp	Transferred to Pickup Replacement		GF	-										-			
Pickup Replacement	GF Bldg Insp	23,000.00	11,912.51	GF	11,087.49	-	-	3,000.00	3,000.00	3,000.00	\$9,000.00					(2,912.51)		
Single Axle Truck	GF St & Alley	42,000.00	(722.23)	GF	42,722.23										-			
Tandem Axle Truck	GF St & Alley	150,000.00	30,619.98	GF	119,380.02	13,000.00	15,000.00	7,500.00	7,500.00	7,500.00	\$50,500.00				-	19,880.02		
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	36,152.81	GF	133,847.19	10,000.00	-	9,000.00	9,000.00	9,000.00	\$37,000.00				-	847.19		
Replace Pull Type Mower	GF St & Alley	35,000.00	28,750.00	GF	6,250.00	5,000.00	7,500.00	5,000.00	5,000.00	5,000.00	\$27,500.00				-	(1,250.00)		
Asphalt Zipper (prev Tandem Ax Trk)	GF St & Alley	190,000.00	95,878.30	GF	94,121.70	8,000.00	15,000.00	15,000.00	15,000.00	15,000.00	\$68,000.00				-	(27,878.30)		
Single Axle Truck	GF St & Alley	42,000.00	(1,676.00)	GF	43,676.00										-			
Riding Mower	GF St & Alley	18,000.00	1,379.15	GF	16,620.85	2,000.00	-	-	-	-	\$2,000.00				-	620.85		
Front End Loader	GF St & Alley	170,000.00	37,892.99	GF	132,107.01	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	\$25,000.00	170,000.00			170,000.00	(12,892.99)		
Riding Mower	GF St & Alley	18,000.00	4,500.00	GF	13,500.00	6,000.00	-	-	-	-	\$6,000.00				-	1,500.00		
Street Sweeper	GF St & Alley	250,000.00	12,281.23	GF	237,718.77	-	15,000.00	25,000.00	25,000.00	25,000.00	\$90,000.00		250,000.00		250,000.00	77,718.77		
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	10,000.00	\$40,000.00					(17,507.07)		
Water Tank on Skids	GF St & Alley	16,500.00	16,500.00	GF	-		5,000.00	5,000.00	7,000.00									
100 hp Tractor for mowing ST ROW	GF St & Alley	130,000.00	130,000.00	GF	-		15,000.00	20,000.00	25,000.00	25,000.00								
Park Pickup	GF Parks	24,000.00	12,987.15	GF	11,012.85	-					\$0.00	750.00				(12,987.15)		
Park equipment	GF Parks	21,000.00	18,125.00	GF	2,875.00	1,500.00	2,500.00	2,500.00	2,500.00	2,500.00	\$11,500.00				-	(6,625.00)		
Zero Turn Mower	GF Parks	21,000.00	7,500.00	GF	13,500.00	6,000.00	1,500.00				\$7,500.00		21,000.00		-			
Zero Turn Mower	GF Parks	18,000.00	15,000.00	GF	3,000.00	-	4,000.00	4,000.00	4,000.00	4,000.00	\$16,000.00					1,000.00		
Alarm System	GF Museum			GF	164.60													
Alarm Alarm System	Museum	6,500.00	\$6,500.00		(0.00)		\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$4,000.00					(2,500.00)		
Tractor w/ scoop	GF Parks/Rec.	40,000.00	5,290.99	GF	34,709.01		5,000.00								-			
Water Park Lesson Equipment	GF Water Park			GF	236.40										-			
Steaver Water Park Equip	GF Water Park	Ongoing		GF	44,375.00	-	8,000.00	10,000.00	10,000.00	10,000.00		6,000.00			6,000.00			
Switch Gear 3 Ph Sub	EL Production	1,000,000.00	822,645.34	EL	177,354.66	70,000.00	70,000.00	75,000.00	75,000.00	75,000.00	\$365,000.00				-	(457,645.34)		
Replace GMC Pickup (chg toDustin)	EL Production	30,000.00	-	EL	30,000.00						\$0.00				-			
Replace Un 20	EL Distribution	272,500.00	91,200.43	EL	181,299.57	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	\$125,000.00				-	33,799.57		
Replace Service Truck	EL Distribution	32,700.00	31,882.50	EL	817.50	3,270.00	3,270.00	3,270.00	3,270.00	3,270.00	\$16,350.00				-	(15,532.50)		
Trencher Backhoe	EL Distribution			EL	2,036.41						\$0.00				-	2,036.41		
Replace Un 19	EL Distribution	225,000.00	88,405.54	EL	136,594.46	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	\$125,000.00				-	36,594.46		
Replace Un 41	EL Distribution	185,300.00	26,421.88	EL	158,878.12	35,000.00	-	-	-	-	\$35,000.00				-	8,578.12		
Replace Chipper	EL Distribution	30,000.00	(773.50)	EL	30,773.50						\$0.00				-	773.50		
Upgrade Computers/Software	EL Com & Gen	Ongoing		EL	2,114.37	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00		1,500.00	1,500.00		3,000.00			
Christmas Decorations	EL Com & Gen	50,000.00	28,800.13	EL	21,199.87	-	4,000.00	10,000.00	10,000.00	10,000.00	\$34,000.00				-	5,199.87		
Vactron	Water Dist	150,000.00	99,000.00	WA	51,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	\$60,000.00				-	(39,000.00)		

City of Goodland MERF (cont.)

						Revenue					Expenditure						
						2	2	2	2	2	2	2	2	2	2		
						0	0	0	0	0	0	0	0	0	0		
						2	2	2	2	2	2	2	2	2	2		
						3	4	5	6	7			3	4	5	6	7
Project	Department	Original Project Cost	Project Balance Needed	Funding Source	Current Cash Balance	Total Revenue					Total Expend.					Total Remaining	
erline Radio (prev Well Ctrl Upd)	Water Dist	150,000.00	121,681.89	WA	28,318.11	60,000.00	50,000.00	7,000.00			\$117,000.00	88,000.00	45,000.00				(4,681.89)
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						\$0.00					-	(24.68)
Shoring/Tools	WA Dist/SE Col	5,000.00	4,526.78	WA	473.22	2,500.00	2,500.00				\$5,000.00						473.22
Pickup Replacement	SE Treatment	25,000.00	-	SE	25,000.00						\$0.00					-	-
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						\$0.00					-	(75.55)
Vactron Truck	SE Collection	200,000.00	(1,184.66)	SE	201,184.66											-	
Shoring/Tools	SE Col/WA Dist	5,000.00	4,526.78	SE	473.22	2,500.00	2,500.00				\$5,000.00						473.22
Riding Mower	SE Treatment			SE	22,855.80						\$0.00					-	
Replace Tractor	SE Treatment	50,000.00	5,985.05	SE	44,014.95	8,000.00					\$8,000.00					-	2,014.95
Bulk Diesel/Fuel(per Commislon)	EL/GF				80,668.20											-	
Total						362,770.00	355,270.00	362,270.00	354,270.00	347,270.00	1,373,350.00	322,216.86	383,500.00	-	-	452,500.00	(410,133.81)

\* Current Interest for fund applied in total to this project

**	11-02-7200	1,000.00
	11-03-7200	1,000.00
	11-04-7200	500.00
	11-06-7200	500.00
	11-09-7200	500.00
	11-11-7200	1,000.00
	11-15-7200	1,000.00
	11-17-7200	500.00
	11-19-7200	500.00
	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
		<b>11,000.00</b>

EMPLOYEE BENEFITS - 45 REVENUES		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
	Unencumbered Cash Balance	265,885	227,276	141,998	194,466	128,620
0101	Ad Valorem Tax	411,363	564,689	583,670	583,681	650,036
	Neighborhood Revitalization	(23,719)	(25,695)	(26,797)	(26,628)	(22,268)
0103	Delinquent Tax	10,942	8,576	8,000	8,000	8,000
0105	Excise Tax	23	23	24	24	35
0107	Motor Vehicle Tax	60,732	49,928	82,016	82,016	71,300
0112	Recreational Vehicle Tax	1,219	3,535	1,611	1,611	1,506
0114	16/20 M Vehicle Tax	3,929	2,999	5,163	5,162	6,203
0115	In Lieu of Tax	-	-	-	-	-
0345	Interest on Investments	366	2,289	400	8,500	6,000
0454	Insurance Receipts	3,450	2,040	-	-	-
0785	Transfer from Self Insurance	-	-	-	-	-
0788	Transfer from General Fund	-	-	-	-	-
0789	Transfer from Elect Reserve	137,720	-	-	-	-
0790	Transfer from Water Reserve	-	-	-	-	-
0792	Transfer from Sewer Reserve	25,000	-	-	-	-
0893	Miscellaneous Reimbursements	-	-	-	-	21,470
	<b>Total Revenue</b>	<b>896,910</b>	<b>835,660</b>	<b>796,085</b>	<b>856,832</b>	<b>870,902</b>
EXPENDITURES						
1050	Health & Accident Insurance	419,794	391,699	476,978	449,576	538,000
2060	Remittance to Workman Comp	25,202	22,647	40,000	22,368	40,000
4050	Building & Land/NRP	-	-	-	-	-
5040	Remittance to Unemployment	1,362	1,383	8,725	1,611	9,178
5090	Remittance to Social Security	107,698	106,123	125,938	122,455	132,294
5110	Remittance to KPERS	115,578	119,342	144,444	132,202	151,430
	<b>Total Expenditures</b>	<b>669,634</b>	<b>641,194</b>	<b>796,085</b>	<b>728,212</b>	<b>870,902</b>
	<b>Unencumbered Cash Balance</b>	<b>227,276</b>	<b>194,466</b>	<b>-</b>	<b>128,620</b>	<b>(0)</b>

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.

## 2024 Fund 45 – EMPLOYEE BENEFIT FUND SUMMARY

### FUNCTION

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.

### OBJECTIVES FOR THIS BUDGET

- Collect / assign sufficient funds from ad valorem tax less amount for neighborhood revitalization plan to present a balanced budget.  
\$650,036 - \$22,268 *Line items 45-00-0101 Ad valorem tax*
- Collect remainders of taxes, fees and grant (COPS grant) that apply
- Budget appropriate amount of health insurance estimated 8% increase  
\$538,000 *Line items 45-01-1050*
- Workmen's comp – same amount  
\$40,000 *Line item 45-01-2060 Remittance to Workman Comp*
- Remittance to Unemployment.  
\$9,178 *Line item 45-01-5040 Remittance to Unemployment*
- Social Security  
\$132,294 *Line item 45-01-5090 Remittance to Social Security*
- KPERS  
\$151,430 *Line item 45-01-5110 Remittance to KPERS*

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

Benefits for staff identified in general fund. No staff directly identified in this fund.

### Funding and explain source

Separate amount dedicated to ad valorem tax. Also have smaller amounts from vehicle taxes.

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

Directly related to number of personnel and state or federal requirements for work comp, unemployment, soc security and KPERS. Not much room for adjustment.

### 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.

Keeping pace without eliminating positions.

SELF INSURANCE - 07 REVENUES		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
	Unencumbered Cash Balance	347,353	476,021	477,265	430,792	450,944
0345	Interest on Investments	458	1,787	500	3,500	4,000
0786	Transfer from Sewer Utility	21,642	18,179	29,458	28,235	35,224
0787	Transfer from Empl. Benefits	262,631	222,591	281,220	279,790	306,174
0788	Transfer from Electric Utility	200,701	175,889	204,083	190,393	207,332
0789	Transfer from Water Utility	38,394	32,872	38,558	28,234	25,932
0790	Transfer from Econ. Dev.	-	322	-	-	-
0893	Misc. Reimbursements	5,374	2,491	-	-	-
	<b>Total Revenues</b>	<b>876,553</b>	<b>930,152</b>	<b>1,031,084</b>	<b>960,944</b>	<b>1,029,606</b>
EXPENDITURES						
5030	Payments toward Stoploss	400,532	499,360	625,000	510,000	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	-	-	-	-	-
	<b>Total Expenditures</b>	<b>400,532</b>	<b>499,360</b>	<b>625,000</b>	<b>510,000</b>	<b>625,000</b>
	<b>Unencumbered Cash Balance</b>	<b>476,021</b>	<b>430,792</b>	<b>406,084</b>	<b>450,944</b>	<b>404,606</b>

In February, 2016 the Commission voted to change to a partial self funded health 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.

**2024 Fund 07 – SELF INSURANCE FUND SUMMARY**

**FUNCTION**

In February, 2016 the City Commission voted to change health insurance to a partial self-funded 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.

**OBJECTIVES FOR THIS BUDGET**

- Collect / assign sufficient funds from transfers from Utility funds and the Employee Benefit fund to meet the set amount for self insurance and present a balanced budget.  
*\$450,944 – current cash balance expected for fund*  
*\$1,029,606 – expected total revenues*
- Payments toward stop-loss  
*\$625,000 – Line item 07-01-5030*

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

None for this fund.

**Funding and explain source**

Transfers into fund from utility funds and employee benefit fund.

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

Directly related to health insurance 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.**

Maintaining stop loss if significant situations develop among health insurance group plan.

AIRPORT FUND - 09 REVENUES		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
	Unencumbered Cash Balance	369,769	346,551	374,679	377,322	359,637
0101	Ad Valorem Tax	25,430	-	25,000	23,174	10,000
	Neighborhood Revitalizaion	(1,451)	-	(1,203)	(1,140)	(355)
0103	Delinquent Tax	141	148	-	150	-
0105	Excise Tax	35	1	-	1	2
0107	Motor Vehicle Tax	-	1,880	-	1,200	3,054
0112	Recreational Vehicle Tax	-	44	-	45	64
0114	16/20 M Tax	-	157	-	100	265
0115	In Lieu of Tax	-	-	-	-	-
0232	Reimb. From KDOT	-	-	-	-	-
0234	Reimb. From U.S. Treasurer	-	-	-	-	-
0345	Interest on Investments	489	1,713	200	6,500	7,000
0566	Hangar Rental Income	34,450	32,450	28,000	30,000	30,000
0893	Miscellaneous/Gas Royalty	847	1,380	400	1,000	1,000
	<b>Total Revenues</b>	<b>429,710</b>	<b>384,324</b>	<b>427,076</b>	<b>438,352</b>	<b>410,667</b>
EXPENDITURES						
2040	Engineering Fees	-	-	-	-	-
2200	Other - Contractual	-	-	-	-	-
4010	Other - Capital outlay	83,159	7,002	427,076	78,715	410,667
4050	Building & Land/NRP	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	<b>Total Expenditures</b>	<b>83,159</b>	<b>7,002</b>	<b>427,076</b>	<b>78,715</b>	<b>410,667</b>
	<b>Unencumbered Cash Balance</b>	<b>346,551</b>	<b>377,322</b>	<b>-</b>	<b>359,637</b>	<b>-</b>

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	
2021-23	2021 Rehabilitate/Extend Runway 5-23 #	3,408,164.00	3,408,158.00	6.00	A: 05/17/21 Grant 100% Federal
2023	2022 Change order to RW 5-23 to move PAPI	72,120.00	72,120.00		
2023	KDOT Aviation Pavement Preservation ***	474,500.00	409,050.00	65,450.00	
2023	FAA ARPA Operations Grant	32,000.00			
2023/24	Acquire Snow Removal Equipment(FAA/BIL) *	970,677.00	873,609.00	97,068.00	Terminated Feb 2023 - do not meet req's
2024	Construct/Rehab Salt & Chem Storage Bldg *	250,000.00	225,000.00	25,000.00	

AIRPORT IMPROVEMENT - 31		ACTUAL	ESTIMATED	ESTIMATE
REVENUES		2022	ACTUAL 2023	2024
	Unencumbered Cash Balance	(29,223)	(3,739)	(2,303)
0234	Reimbursement from US Treas.	2,830,206	1,133,055	916,229
0710	Transfer from Capital Reserve	-	-	-
0711	Transfer from Airport Fund	7,002	78,715	101,803
0893	Miscellaneous	-	-	-
	<b>Total Revenues</b>	<b>2,807,985</b>	<b>1,208,031</b>	<b>1,015,729</b>
EXPENDITURES				
2010	Construction	2,609,857	1,160,334	940,532
2040	Engineers & Fiscal Agent Fees	201,867	50,000	75,197
	<b>Total Expenditures</b>	<b>2,811,724</b>	<b>1,210,334</b>	<b>1,015,729</b>
	<b>Unencumbered Cash Balance</b>	<b>(3,739)</b>	<b>(2,303)</b>	<b>-</b>

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

Current & Upcoming Projects		TOTAL Proj.	Fed. Share	Local Share	
2021-23	2021 Rehabilitate/Extend Runway 5-23 #	3,408,164.00	3,408,158.00	6.00	A: 05/17/21 Grant 100% Federal
2023	2022 Change order to RW 5-23 to move PAPI	72,120.00	72,120.00		
2023	KDOT Aviation Pavement Preservation ***	474,500.00	409,050.00	65,450.00	
2023	FAA ARPA Operations Grant	32,000.00	Terminated Feb 2023 - do not meet req's		
2023/24	Acquire Snow Removal Equipment(FAA/BIL) *	970,677.00	873,609.00	97,068.00	
2024	Construct/Rehab Salt & Chem Storage Bldg *	250,000.00	225,000.00	25,000.00	



2024 Fund 09 – AIRPORT FUND AND  
FUND 31 – AIRPORT IMPROVEMENT

**FUNCTION:**

**09: AIRPORT FUND**

K.S.A.3-113 authorizes the use of property taxes for improvements to the airport. The City utilizes this fund for local match on KDOT and FAA grants at the airport. The Commission may levy property tax in this fund as one source of revenue for improvements. Other revenue sources in the fund are T-Hangar rent, investment income and gas royalties from Lobo Gas. Expenditures in this fund are only transfers of local match money to fund 31 for grants.

**31: AIRPORT IMPROVEMENT**

This is a non-budgeted fund used to account for the expenditures and reimbursements on airport projects awarded the City through KDOT aviation and FAA grants. Revenue sources in this fund are reimbursements from the State or FAA and a fund transfer from the 09 Airport Fund for local match of grant funds. All project expenditures are recorded in this account.

**OBJECTIVES FOR AIRPORT BUDGET**

- The City must ensure local funds are available in fund 09 when the City signs a grant agreement with KDOT aviation or the FAA. FAA grants are awarded at a 90/10 split for design and construction engineering, construction and close-out. KDOT grants are 90/10 split for construction and construction engineering. Design engineering is 100% local share.
- In FY23 and FY24, municipalities were awarded BIL allocation, in addition to annual funding allocation, to assist with projects. [During COVID until FAA grants awarded in FY24, the federal government funded FAA grants 100%.]

Current & Upcoming Projects	Total Proj.	Fed. Share	Local Share
21 Rehab/Extend RW 5-23	3,408,164	3,408,158	6
22 Change order RW 5/23 for PAPI	72,120	72,120	
KDOT Av Pavement Preservation	474,500	409,050	64,450
FAA Operations Grant	32,000	Grant terminated – don't meet requirements	
Acquire SRE (FAA/BIL)	970,677	873,609	97,068
Construct/REhabl Salt & Chem Bldg	250,000	225,000	25,000

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

The City has a Fixed Base Operator Contract with Butterfly Aviation for the Airport. The airport board is active in moving forward with projects to improve the airport.

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

It is a balancing act to be pursue project reasonable for an airport of our size, yet maintaining the edge to be attractive to pilots.

**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 continue to have citizens request hangar space and the T-Hangars are full. The waiting list continues for the citizens needing space for airplanes.

Cost to rent T-Hangars is \$100 per month, very minimal cost for an airplane.

We continue to receive requests to lease land for hangars. The space for such hangars is minimal as it needs to align with access to the taxiways and runways.

LIBRARY - 13 REVENUES		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
	Unencumbered Cash Balance	5,326	3,023	-	-	1,140
0101	Ad Valorem Tax	160,056	151,815	180,322	180,307	184,977
	Neighborhood Revitalization	(9,225)	(6,908)	(8,279)	(8,226)	(6,337)
0103	Delinquent Tax	4,765	3,062	2,000	3,100	2,000
0105	Excise Tax	9	8	6	8	11
0107	Motor Vehicle Tax	21,820	23,199	22,052	22,052	22,028
0112	Recreational Vehicle Tax	437	1,137	433	433	465
0114	16/20 M Vehicle Tax	1,414	1,151	1,388	1,388	1,916
0115	In Lieu of Tax	-	-	-	-	-
	<b>Total Revenues</b>	<b>184,602</b>	<b>176,487</b>	<b>197,922</b>	<b>199,062</b>	<b>206,200</b>
EXPENDITURES						
4050	Building & Land/NRP	-	-	-	-	-
5050	Appropriation to Library Board	181,579	176,487	197,922	197,922	206,200
	<b>Total Expenditures</b>	<b>181,579</b>	<b>176,487</b>	<b>197,922</b>	<b>197,922</b>	<b>206,200</b>
	<b>Unencumbered Cash Balance</b>	<b>3,023</b>	<b>-</b>	<b>-</b>	<b>1,140</b>	<b>-</b>

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 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
	Unencumbered Cash Balance	1,185	619	-	-	35
0101	Ad Valorem Tax	42,637	40,552	34,384	34,378	36,192
	Neighborhood Revitalization	(2,459)	(1,845)	(1,579)	(1,568)	(1,240)
0103	Delinquent Tax	1,309	833	800	830	800
0105	Excise Tax	2	2	2	2	2
0107	Motor Vehicle Tax	6,336	6,282	5,889	5,889	4,200
0112	Recreational Vehicle Tax	127	305	116	116	89
0114	16/20 M Vehicle Tax	411	310	371	371	365
0115	In Lieu of Tax	-	-	-	-	-
	<b>Total Revenue</b>	<b>49,548</b>	<b>47,058</b>	<b>39,983</b>	<b>40,018</b>	<b>40,443</b>
EXPENDITURES						
4050	Building & Land/NRP	-	-	-	-	-
5050	Remittance to Library	48,929	47,058	39,983	39,983	40,443
	<b>Total Expenditures</b>	<b>48,929</b>	<b>47,058</b>	<b>39,983</b>	<b>39,983</b>	<b>40,443</b>
	<b>Unencumbered Cash Balance</b>	<b>619</b>	<b>-</b>	<b>-</b>	<b>35</b>	<b>-</b>

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		ACTUAL	ACTUAL	BUDGET	REVISED	BUDGET
REVENUES		2021	2022	2023	2023	2024
	Unencumbered Cash Balance	44,262	39,176	15,539	19,098	34,633
0101	Ad Valorem Tax	251,296	235,237	272,995	272,990	253,843
	Neighborhood Revitalization	(14,490)	(10,704)	(12,533)	(12,454)	(8,696)
0103	Delinquent Tax	7,479	4,837	-	5,000	-
0105	Excise Tax	14	14	10	10	16
0107	Motor Vehicle Tax	36,796	35,515	34,167	34,167	33,349
0112	Recreational Vehicle Tax	738	1,756	671	671	704
0114	16/20 M Vehicle Tax	2,385	1,828	2,151	2,151	2,901
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	221	564	-	1,000	-
0784	Transfer From Imp. Fund	-	-	-	-	-
	<b>Total Revenues</b>	<b>328,701</b>	<b>308,223</b>	<b>313,000</b>	<b>322,633</b>	<b>316,750</b>
EXPENDITURES						
4050	Building & Land/NRP	-	-	-	-	-
6010	Bond Principal	240,000	245,000	250,000	250,000	260,000
6020	Interest Coupons	49,525	44,125	38,000	38,000	31,750
6030	Commission & Postage	-	-	-	-	-
6040	Cash Basis Guarantee	-	-	25,000	-	25,000
6090	Cost of Issuance	-	-	-	-	-
7870	Transfer to General Operating	-	-	-	-	-
	<b>Total Expenditures</b>	<b>289,525</b>	<b>289,125</b>	<b>313,000</b>	<b>288,000</b>	<b>316,750</b>
	<b>Unencumbered Cash Balance</b>	<b>39,176</b>	<b>19,098</b>	<b>-</b>	<b>34,633</b>	<b>-</b>

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

Amoruzation 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	
1,330,000.00	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
		<b>2,435,000.00</b>	<b>407,573.02</b>	<b>2,842,573.02</b>	<b>2,842,573.02</b>

CEMETERY IMPROVEMENT-05 REVENUES	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
Unencumbered Cash Balance	256,678	264,446	270,551	275,150	279,675
0345 Interest on Investments	350	778	400	1,200	1,500
0451 Cemetery Lot Sales	6,200	6,700	6,000	5,000	6,000
0452 Burial Permit Sales	5,900	5,900	6,000	5,500	5,500
0500 Revenue from Tree Fund	200	100	100	150	175
0510 Revenue from Fence Fund	55	56	60	75	75
0560 Transfer from Cemetery Funds	-	-	-	-	-
0893 Miscellaneous	234	253	-	-	-
<b>Total Revenues</b>	<b>269,617</b>	<b>278,233</b>	<b>283,111</b>	<b>287,075</b>	<b>292,925</b>
<b>EXPENDITURES</b>					
2140 Professional Services	486	988	150	150	150
3060 Equipment Maintenance	-	-	-	-	-
3120 Operating Supplies	100	50	-	-	-
3180 Other	138	-	-	-	-
4020 New Equipment	-	-	1,000	-	-
4050 Building and Land	4,447	1,395	22,000	6,500	47,000
4200 Tree Fund	-	650	30,000	750	30,000
4300 Fence Fund	-	-	34,848	-	35,000
<b>Total Expenditures</b>	<b>5,171</b>	<b>3,083</b>	<b>87,998</b>	<b>7,400</b>	<b>112,150</b>
<b>Unencumbered Cash Balance</b>	<b>264,446</b>	<b>275,150</b>	<b>195,113</b>	<b>279,675</b>	<b>180,775</b>

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

4050 Buffalo Grass	1,500
Herbicide	6,500
Fence & Bldg Improvements for shop and chapel	14,000
Transfer to CIRF: land purchase	25,000
4200 Trees	1,000

LAW ENF. TRUST - 19 REVENUES		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
0107	Vehicle Impound Proceeds	-	255	1,000	-	-
0318	Regional Training Proceeds	-	-	-	-	-
0345	Interest on Investments	22	62	40	300	350
0464	Federal Equitable Sharing Proc.	-	-	-	-	-
0891	Pending or Holding Prop. Proc.	-	-	-	-	-
0892	State Drug Tax Sharing Proceeds	-	-	-	-	-
0893	State Special LETF Proceeds	3,625	933	1,500	30,000	20,000
0894	Miscellaneous Reimbursement	-	-	-	-	-
<b>Total Revenues</b>		<b>3,647</b>	<b>1,250</b>	<b>2,540</b>	<b>30,300</b>	<b>20,350</b>
Balance January 1		13,331	15,457	14,429	14,795	34,095
Sub-Total		16,978	16,707	16,969	45,095	54,445
LESS: Expenditures		1,521	1,912	11,000	11,000	31,500
<b>UNENCUMBERED CASH BAL.</b>		<b>15,457</b>	<b>14,795</b>	<b>5,969</b>	<b>34,095</b>	<b>22,945</b>

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 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
<b>STATE SPECIAL - 01</b>						
2200	Contractual	-	260	1,000	2,000	1,500
4010	Other Capital Outlay	-	-	-	-	-
4020	New Equipment	749	287	10,000	9,000	30,000
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	772	1,365	-	-	-
4060	Training	-	-	-	-	-
<b>Total State Special</b>		<b>1,521</b>	<b>1,912</b>	<b>11,000</b>	<b>11,000</b>	<b>31,500</b>
<b>PENDING OR HOLDING PROPERTY - 27</b>						
2200	Contractual	-	-	-	-	-
4010	Other Capital Outlay	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	-	-	-	-	-
4060	Training	-	-	-	-	-
<b>Total Pending/Holding Prop.</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>STATE DRUG TAX SHARING - 29</b>						
2200	Contractual	-	-	-	-	-
4010	Other Capital Outlay	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	-	-	-	-	-
4060	Training	-	-	-	-	-
<b>Total State Drug Tax</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FED EQUITABLE SHARING - 31</b>						
2200	Contractual	-	-	-	-	-
4010	Other Capital Outlay	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	-	-	-	-	-
4060	Training	-	-	-	-	-
<b>Total State Drug Tax</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>1,521</b>	<b>1,912</b>	<b>11,000</b>	<b>11,000</b>	<b>31,500</b>
<b>01-4020 Radios</b>		<b>10,000</b>				
<b>Flock System (if approved)</b>		<b>20,000</b>				

MUNICIPAL COURT DIVERSION FEES - 18 REVENUES		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
	Unencumbered Cash Balance	12,260	16,179	14,204	14,351	9,436
0344	Fees Collected	3,902	2,736	2,650	2,000	2,000
0345	Interest on Investments	17	74	25	85	100
0893	Miscellaneous Reimbursement	-	-	-	-	-
	<b>Total Revenue</b>	<b>16,179</b>	<b>18,989</b>	<b>16,879</b>	<b>16,436</b>	<b>11,536</b>
EXPENDITURES						
2170	Schooling and Training	-	634	1,500	1,500	1,500
4020	New Equipment/Software	-	4,004	5,500	5,500	5,000
	<b>Total Expenditures</b>	<b>-</b>	<b>4,638</b>	<b>7,000</b>	<b>7,000</b>	<b>6,500</b>
	<b>Unencumbered Cash Balance</b>	<b>16,179</b>	<b>14,351</b>	<b>9,879</b>	<b>9,436</b>	<b>5,036</b>

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	Police Equipment	5,000
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SPECIAL HIGHWAY - 06 REVENUES		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	REVISED 2023	BUDGET 2024
	Unencumbered Cash Balance	123,369	114,803	99,803	98,176	76,176
0234	Reimbursement from the State	-	-	-	-	401,280
0345	Interest on Investments	-	-	-	-	-
0594	Gasoline Tax	126,393	118,372	120,000	118,000	119,220
	<b>Total Revenues</b>	<b>249,762</b>	<b>233,175</b>	<b>219,803</b>	<b>216,176</b>	<b>596,676</b>
EXPENDITURES						
3000	Repair and Maintenance	-	-	-	-	-
3120	Reconstruction	134,959	134,999	140,000	140,000	551,280
4000	New Construction	-	-	-	-	-
	<b>Total Expenditures</b>	<b>134,959</b>	<b>134,999</b>	<b>140,000</b>	<b>140,000</b>	<b>551,280</b>
	<b>Unencumbered Cash Balance</b>	<b>114,803</b>	<b>98,176</b>	<b>79,803</b>	<b>76,176</b>	<b>45,396</b>

**3120 The 2024 Cost Share Grant project is tracked in this fund. Project is for the two driving lanes & full intersection repair on Caldwell Ave. Chip Seal money rec'd from the State is local share for grant.**

	State	Local	Total
<b>Caldwell Imp. Cost Share Grant</b>	<b>401,280</b>	<b>100,320</b>	<b>501,600</b>

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 typically uses fund as main source to chip seal streets in the City. The Commission has began a reserve from Street and Alley Fund in General Fund to assist with chip seal project to assist 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	ACTUAL	BUDGET	REVISED	BUDGET
REVENUES		2021	2022	2023	2023	2024
	Unencumbered Cash Balance	14,385	14,109	13,109	10,427	14,627
0109	Local Liquor Tax	7,075	8,220	7,000	8,200	9,020
0345	Interest on Investments	-	-	-	-	-
	<b>Total Revenues</b>	<b>21,460</b>	<b>22,329</b>	<b>20,109</b>	<b>18,627</b>	<b>23,647</b>
EXPENDITURES						
2200	Contractual	-	-	-	-	-
3180	Other Commodities	-	-	-	-	-
4010	Capital Outlay	7,351	11,902	15,000	4,000	15,000
	<b>Total Expenditures</b>	<b>7,351</b>	<b>11,902</b>	<b>15,000</b>	<b>4,000</b>	<b>15,000</b>
	<b>Unencumbered Cash Balance</b>	<b>14,109</b>	<b>10,427</b>	<b>5,109</b>	<b>14,627</b>	<b>8,647</b>

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.), we would like to limit expenditures in 2023 to build money in fund to apply for a grant to assist replacing play equipment in 2024 in Phillips Park.

VEHICLE INSPECTION (VIN) - 25		ACTUAL	ACTUAL	BUDGET	REVISED	BUDGET
REVENUES		2021	2022	2023	2023	2024
	Unencumbered Cash Balance	31,542	34,222	31,062	31,177	30,952
0345	Interest on Investments	35	133	60	575	600
0347	Fees Collected	11,480	9,340	10,000	9,700	9,500
	<b>Total Revenue</b>	<b>43,057</b>	<b>43,695</b>	<b>41,122</b>	<b>41,452</b>	<b>41,052</b>
EXPENDITURES						
2150	Remittance to State of KS	-	-	-	-	-
2170	Schooling and Training	1,192	9,886	5,000	5,000	8,000
3180	Supplies	1,223	1,200	1,500	1,500	1,500
4020	New Equipment	6,420	1,432	4,000	4,000	9,787
4040	Office Equipment	-	-	-	-	-
	<b>Total Expenditures</b>	<b>8,835</b>	<b>12,518</b>	<b>10,500</b>	<b>10,500</b>	<b>19,287</b>
	<b>Unencumbered Cash Balance</b>	<b>34,222</b>	<b>31,177</b>	<b>30,622</b>	<b>30,952</b>	<b>21,765</b>

The City Police Department completes vehicle inspections for the State. All monies are deposited in this fund. Since 2018, the City is only required to purchase VIN books from the State of Kansas in lieu of paying them a portion of each VIN in previous years. Monies in this fund are retained for training and new equipment for the police department.

4020	Ammunition	2,000
	Equipment ( Taser replacement: 5 yr plan)	6,000
	LETS body wire (used with CI's)	1,787

ARPA PROJECT - 35		ACTUAL 2022	ESTIMATED ACTUAL 2023	ESTIMATE ACTUAL 2024
	Unencumbered Cash Balance	336,354	498,025	278,025
0234	Reimb. From State of Kansas	336,198	-	-
0345	Interest on Investments	3,492	4,000	1,500
0789	Transfer from Water	-	-	-
	<b>Total Revenues</b>	<b>676,044</b>	<b>502,025</b>	<b>279,525</b>
EXPENDITURES				
2040	Engineering Fees	-	-	1,000
2050	Construction Costs	178,019	224,000	64,227
2140	Professional Services	-	-	-
2150	Issue Cost	-	-	-
7040	Transfer to BASE Grant St. Imp.	-	-	214,298
	<b>Total Expenditures</b>	<b>178,019</b>	<b>224,000</b>	<b>279,525</b>
	<b>Unencumbered Cash Balance</b>	<b>498,025</b>	<b>278,025</b>	<b>-</b>

**Current approved projects are the Sewer Repair Project, Standpipe Project & Local on Base Grant**

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 REVENUES		ACTUAL 2022	ESTIMATE ACTUAL 2023
	Unencumbered Cash Balance	-	-
0234	Remittance from State of KS	56,700	-
0345	Interest on Investments	-	-
0789	Trans from Other	-	-
	<b>Total Revenues</b>	<u>56,700</u>	<u>-</u>
EXPENDITURES			
2040	Engineering Fees	-	-
2200	Other Contractual Services	56,700	-
4010	Other Capital Outlay	-	-
	<b>Total Expenditures</b>	<u>56,700</u>	<u>-</u>
	<b>Unencumbered Cash Balance</b>	-	-

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 REVENUES		ACTUAL 2022	ESTIMATE ACTUAL 2023
	Unencumbered Cash Balance	-	-
0234	CID Proj. 25th St Sales Tax	-	-
0345	CID Proj. - Irvin Development	93,722	85,000
0360	CID Proj. - 24/7 Project	62,711	70,000
0893	CID Proj.	-	-
	<b>Total Revenues</b>	<u>156,433</u>	<u>155,000</u>
EXPENDITURES			
2040	CID Proj. - 25th Street	-	-
2050	CID Proj. - Irvin Development	93,722	85,000
2060	CID Proj. - 24/7 Project	62,711	70,000
2140	CID Proj.	-	-
2300	CID Proj.	-	-
3120	CID Proj.	-	-
6020	CID Proj.	-	-
6090	CID Proj.	-	-
	<b>Total Expenditures</b>	<u>156,433</u>	<u>155,000</u>
	<b>Unencumbered Cash Balance</b>	-	-

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		2022	ACTUAL 2023
	Unencumbered Cash Balance	32	-
0234	Payment from State	-	-
0235	Utility Loan Payment	1,614	1,614
0345	Interest on Investment	-	-
	<b>Total Revenues</b>	<u>1,646</u>	<u>1,614</u>
EXPENDITURES			
2050	Loan Pymt to State of KS	1,598	1,566
2140	Professional Serv.	-	-
2200	Utilities Exp.	48	48
	<b>Total Expenditures</b>	<u>1,646</u>	<u>1,614</u>
	<b>Unencumbered Cash Balance</b>	-	-

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 2022	ESTIMATED ACTUAL 2023
	Unencumbered Cash Balance	143,058	144,368
0575	Meter Deposit Receipts	<u>25,950</u>	<u>24,000</u>
	<b>Total Revenues</b>	<b>169,008</b>	<b>168,368</b>
EXPENDITURES			
5060	Meter Deposits Refunded	<u>24,640</u>	<u>24,500</u>
	<b>Total Expenditures</b>	<b>24,640</b>	<b>24,500</b>
	<b>Unencumbered Cash Balance</b>	<b>144,368</b>	<b>143,868</b>

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

INSURANCE PROCEEDS - 40 REVENUES		ACTUAL 2022	ESTIMATE ACTUAL 2023
	Unencumbered Cash Balance	-	5,479
0345	Interest on Investment	19	75
0454	Building Insurance Payment	5,460	-
	<b>Total Revenues</b>	<u>5,479</u>	<u>5,554</u>
EXPENDITURES			
5060	Approved Refunds	-	5,554
	<b>Total Expenditures</b>	<u>-</u>	<u>5,554</u>
	<b>Unencumbered Cash Balance</b>	<b>5,479</b>	<b>-</b>

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 2022	ESTIMATED ACTUAL 2023	ESTIMATE 2024
	Unencumbered Cash Balance	97,946	89,336	92,036
0345	Interest on Investments	1,768	200	200
0451	Donations and Gifts	8,137	7,000	7,500
0567	Visitor Donations	2,719	2,500	2,500
0893	Miscellaneous	-	-	-
	<b>Total Revenues</b>	<u>110,570</u>	<u>99,036</u>	<u>102,236</u>
EXPENDITURES				
2140	Professional Services	15,607	-	3,500
3060	Equipment Maintenance	-	-	-
3130	Education/Exhibits	5,627	2,000	2,500
4020	New Equipment	-	-	-
4050	Building & Land	-	5,000	2,000
7400	Transfer to	-	-	-
	<b>Total Expenditures</b>	<u>21,234</u>	<u>7,000</u>	<u>8,000</u>
	<b>Unencumbered Cash Balance</b>	<b>89,336</b>	<b>92,036</b>	<b>94,236</b>

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. This fund includes funds invested through Ameriprise Funds that board approved in 2022.

Bal. A: 12/31/22

Max Alderman Donation:

57,417.18

New Museum by 2017 after that point as Board deems appropriate

Misc. Memorial Donations

5,125.72

Brick Fundraiser

1,275.00

SALES TAX - 14 REVENUES		ACTUAL 2022	ESTIMATE ACTUAL 2023
Unencumbered Cash Balance		-	-
0574	Collections	<u>262,606</u>	<u>262,000</u>
<b>Total Revenues</b>		<u>262,606</u>	<u>262,000</u>
EXPENDITURES			
5080	Remittance to state of Kansas	<u>262,606</u>	<u>262,000</u>
<b>Total Expenses</b>		<u>262,606</u>	<u>262,000</u>
<b>Unencumbered Cash Balance</b>		-	-

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		2022	ACTUAL 2023
	Unencumbered Cash Balance	2,797	3,030
0567	Collections	11,140	10,600
	<b>Total Revenues</b>	<u>13,937</u>	<u>13,630</u>
EXPENDITURES			
5080	Miscellaneous	-	-
5090	Payments to State	10,907	10,600
	<b>Total Expenditures</b>	<u>10,907</u>	<u>10,600</u>
	<b>Unencumbered Cash Balance</b>	<b>3,030</b>	<b>3,030</b>

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.

ST. & PROJECT IMP. - 04 REVENUES		ACTUAL 2022	ESTIMATE ACTUAL 2023
	Unencumbered Cash Balance	-	-
0234	Reimb. - State or Local	617,315	813,208
0345	Interest on Investments	-	-
7100	Transfer from Other Funds	-	-
0893	Misc. Reimb.	-	-
	<b>Total Revenues</b>	<u>617,315</u>	<u>813,208</u>
EXPENDITURES			
2050	Construction Costs	617,315	242,139
2140	Professional Services	-	80,000
2150	Issue Cost	-	-
3060	Equipment Main.	-	-
	<b>Total Expenditures</b>	<u>617,315</u>	<u>322,139</u>
	<b>Unencumbered Cash Balance</b>	-	<b>491,069</b>

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.	Grant Share	Local Share
2023-24	Base Grant for water, sewer and street to Industrial Park - Local share from GIRF, CIRF & ARPA (75/25 Split)	1,808,555	1,356,416	452,139

WATER SERVICE DEPOSIT-22 REVENUES		ACTUAL 2022	ESTIMATED ACTUAL 2023
	Unencumbered Cash Balance	86,041	87,006
0575	Meter Deposit Receipts	15,120	16,000
0580	Flow Meter Deposits	3,750	2,250
	<b>Total Revenues</b>	<b>104,911</b>	<b>105,256</b>
EXPENDITURES			
5070	Meter Deposits Refunded	13,405	15,000
5100	Flow Meter Refunded	4,500	2,250
	<b>Total Expenditures</b>	<b>17,905</b>	<b>17,250</b>
	<b>Unencumbered Cash Balance</b>	<b>87,006</b>	<b>88,006</b>

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