

CITY OF GOODLAND 2025 BUDGET INDEX

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COMPARISON OF THE RECOMMENDED
MILL LEVIES BY FUND FOR 2025
WITH BUDGET
LEVIES IN 2023 AND 2024
TAX MILL LEVY BY FUND

	2022 FOR 2023 (MILLS) and (DOLLARS)	2023 FOR 2024 (MILLS) and (DOLLARS)	2024 FOR 2025 (MILLS) and (DOLLARS)	DOLLARS INCREASE (DECREASE)
General	19.1850	23.0050	24.0659	
\$	708,415	\$ 961,803	\$ 1,022,125	\$ 60,322
Bond & Interest	7.3930	6.0720	6.5604	
\$	272,990	\$ 253,861	\$ 278,633	\$ 24,772
Library	4.8830	4.4240	4.6263	
\$	180,307	\$ 184,961	\$ 196,489	\$ 11,528
Employee Benefits - City	15.8070	15.5480	14.7859	
\$	583,681	\$ 650,038	\$ 627,985	\$ (22,053)
Employee Benefits-Library	0.9310	0.8660	0.8853	
\$	34,378	\$ 36,206	\$ 37,601	\$ 1,395
Airport Fund	0.677	0.239	-	
\$	24,999	\$ 9,992	\$ -	\$ (9,992)
TOTALS	48.876	50.154	50.923	
TOTAL AD VALOREM	\$ 1,804,768	\$ 2,096,861	\$ 2,162,833	\$ 65,972
LESS REBATE FOR NRP	82,336	73,158	56,940	\$ (16,218)
TOTAL AD VALOREM LESS REBATE	1,722,432	2,023,703	2,105,893	\$ 82,190

RNR = 49.374

ESTIMATE					
2024 (E)	1MILL =	\$ 42,471.99	2008	1 MILL =	\$ 25,550.23
2024 (A)	1MILL =	\$ 41,808.45	2007	1 MILL =	\$ 24,790.95
2023 (A)	1MILL =	\$ 36,925.45	2006	1 MILL =	\$ 24,787.59
2022 (A)	1MILL =	\$ 35,082.45	2005	1 MILL =	\$ 24,861.97
2021 (A)	1MILL =	\$ 34,230.59	2004	1 MILL =	\$ 23,285.48
2020 (A)	1MILL =	\$ 33,187.94	2003	1 MILL =	\$ 23,362.14
2019 (A)	1MILL =	\$ 32,213.04	2002	1 MILL =	\$ 22,859.08
2018 (A)	1MILL =	\$ 31,445.13	2001	1 MILL =	\$ 21,855.74
2017 (A)	1MILL =	\$ 30,147.15	2000	1 MILL =	\$ 21,400.71
2016 (A)	1MILL =	\$ 28,660.64	1999	1 MILL =	\$ 20,400.62
2015 (A)	1MILL =	\$ 28,157.41	1998	1 MILL =	\$ 18,416.33
2014 (A)	1MILL =	\$ 26,582.97	1997	1 MILL =	\$ 16,900.14
2013 (A)	1MILL =	\$ 25,952.45	1996	1 MILL =	\$ 16,035.67
2012 (A)	1MILL =	\$ 25,205.36	1995	1 MILL =	\$ 15,575.00
2011	1MILL =	\$ 25,322.16	1994	1 MILL =	\$ 14,574.00
2010	1MILL =	\$ 24,970.50	1993	1 MILL =	\$ 14,547.00
2009	1MILL =	\$ 25,552.98	1992	1 MILL =	\$ 15,252.00

GENERAL - 11 REVENUES		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
0101	Ad Valorem Tax	628,245	675,910	961,789	910,000	1,022,125
	Neighborhood Revitalization	(28,476)	(32,319)	(32,948)	(33,557)	(27,473)
0103	Delinquent Tax	22,132	27,807	20,000	27,000	22,000
0105	Excise Tax	40	33	44	15	14
0107	Motor Vehicle Tax	119,282	76,876	89,570	89,570	107,721
0109	Local Alcohol Liquor Fund Tax	8,220	9,791	9,020	9,000	9,000
0111	LAVTR	-	-	-	-	-
0112	Recreational Vehicle Tax	5,121	1,880	1,892	1,892	2,185
0113	City County Revenue Sharing	-	-	-	-	-
0114	16/20 M Vehicle Tax	5,383	5,214	7,793	7,500	5,844
0115	In Lieu of Taxes	-	-	-	-	-
0122	Sales Tax - School District	349,363	365,437	375,000	381,000	385,000
0123	Sales Tax	761,346	768,685	765,000	800,000	780,000
0124	County Payments to Recreation	41,057	40,797	41,000	41,000	41,000
0231	City Office Rent	3,300	3,000	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	33,273	33,018	33,600	33,000	33,000
0238	County Payment to Fire	1,978	-	-	-	-
0240	Pmt from Chamber of Commerce	-	-	-	-	-
0340	Occupation License	13,129	11,664	11,000	11,000	11,000
0341	Franchises	125,683	178,580	120,000	126,000	126,000
0342	Dog Licenses & Imp. Fees	11,319	4,064	3,000	4,000	4,000
0343	Other Licenses & Permits	7,126	13,643	10,000	15,000	13,000
0344	Police Court Fines	35,368	30,255	35,000	32,000	35,000
0345	Interest on Investments	5,107	24,848	14,000	50,000	40,000
0346	Planning Fees	-	-	10,000	10,000	10,000
0450	Airport Revenues	36,152	45,334	33,000	40,000	40,000
0459	Revenue Public Transportation	25,160	25,155	20,000	20,000	20,000
0460	Water Park Receipts	30,166	29,324	30,000	30,000	30,000
0461	Water Park Concessions	9,805	8,885	10,000	10,000	10,000
0462	Cent. Park Concessions	-	-	-	-	-
0464	Police Impound	505	3,865	750	750	750
0465	Youth Activities	-	-	-	-	-
0470	Welcome Center Sales	-	-	-	-	-
0786	Trans from Sewer Util (Franchise)	125,000	125,001	125,000	125,000	135,000
0787	Trans from Econ Dev	-	-	-	-	-

GENERAL - 11 REVENUES (Continued)		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
0788	Trans from Elect Util (Franchise)	510,000	500,000	500,000	500,000	510,000
0789	Trans from Water Util (Franchise)	150,000	150,000	150,000	150,000	160,000
0791	Trans from Health/San (Franchise)	54,400	45,000	50,000	50,000	50,000
0893	Miscellaneous/Reimb.Expenses	20,680	20,678	15,000	15,000	15,000
0894	Reimbursed Diesel Fuel	44,638	49,702	45,000	45,000	45,000
0895	K H C Museum Grant	-	-	-	-	-
0897	Federal Law Enforcement Grant	-	-	-	-	-
0898	LGORP Grant	-	1,720	31,678	-	-
Total Revenues		3,169,702	3,259,047	3,503,388	3,518,370	3,653,366
Balance January 1		821,996	750,389	420,436	596,196	326,356
Sub-Total		3,991,698	4,009,436	3,923,824	4,114,566	3,979,722
LESS: Expenditures		3,241,309	3,413,240	3,923,824	3,788,210	3,979,722
Non-Appropriated Balances		-	-	-	-	-
UNENCUMBERED CASH BAL.		750,389	596,196	-	326,356	0

GENERAL FUND - SUMMARY OF EXPENDITURES

11 GENERAL FUND	ACTUAL EXPENDITURES 2022	ACTUAL EXPENDITURES 2023	BUDGETED EXPENDITURES 2024	EST. ACTUAL EXPENDITURES 2024	PROPOSED BUDGET 2025
General Government	807,822	885,082	945,514	925,750	949,382
Police	644,791	685,625	771,860	740,431	811,698
Municipal Court	65,920	68,421	85,504	76,214	106,256
Animal Control	47,250	46,101	55,300	47,300	55,300
Van Transportation	33,548	31,550	40,720	38,421	42,077
Fire Department	218,579	238,398	238,398	238,398	238,398
Building Inspection	103,383	123,090	144,374	137,010	156,258
Street & Alley	710,106	731,806	915,952	867,634	880,880
Airport	43,355	36,498	56,900	48,996	54,900
Parks	158,672	164,775	192,876	193,304	198,918
Museum	86,613	90,393	111,302	109,035	115,905
Cemetery	50,673	50,336	57,984	57,367	57,780
Economic Development	91,332	91,110	92,770	92,770	93,270
Recreation	61,060	58,994	67,770	61,355	61,100
Steever Water Park	118,205	111,061	146,600	154,225	157,600
Total	3,241,309	3,413,240	3,923,824	3,788,210	3,979,722

GENERAL - 11 EXPENDITURES GENERAL GOVERNMENT - 02		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	240,054	238,641	255,990	240,000	248,632
1060	Overtime	134	-	750	-	-
1070	Pymt to ICMA	-	-	-	-	-
	Total Personal Services	240,188	238,641	256,740	240,000	248,632
2030	Election Expense	-	-	2,000	-	2,000
2050	School District Sales Tax	349,363	365,437	375,000	381,000	385,000
2060	Insurance	93,440	121,714	115,000	135,000	130,000
2080	Membership Dues	4,026	3,879	4,300	4,000	4,000
2100	Other Utilities	1,431	1,033	2,000	1,500	1,500
2130	Printing/Advertising	4,759	3,286	4,000	2,800	4,000
2140	Professional Services	69,178	84,092	100,000	95,000	105,000
2170	Schooling	1,968	1,950	2,000	2,000	2,000
2180	Telephone	3,379	3,808	3,800	4,000	4,300
2190	Travel & Transportation	1,113	1,456	1,500	1,000	1,500
2200	Other	4,024	5,524	9,024	5,500	7,000
2310	Safety Program	1	-	200	100	150
2500	Property Taxes	1,185	1,314	3,000	1,600	2,800
	Total Contractual Services	533,867	593,493	621,824	633,500	649,250
3030	Building Maintenance/Repair	621	1,002	5,000	4,500	5,000
3060	Equipment Maintenance/Repair	5,288	3,956	7,500	4,500	7,500
3070	Gasoline/Oil	-	109	700	1,000	1,000
3120	Operating Supplies	13,341	11,708	14,000	12,500	12,500
3130	Postage	-	-	-	-	-
3170	Vehicle Maintenance	17	2,173	750	750	1,500
3180	Other	-	-	-	-	-
	Total Commodities	19,267	18,948	27,950	23,250	27,500

GENERAL - 11 EXPENDITURES GENERAL GOV'T - 02 (Continued)		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
4100	Economic Development	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-
7100	Transfer to CIRF	11,500	13,000	13,000	3,000	3,000
7200	Transfer to MERF	3,000	1,000	1,000	1,000	1,000
7300	Transfer to Grant Imp Fund	-	20,000	25,000	25,000	20,000
7500	Transfer to Economic Developmt.	-	-	-	-	-
Total Transfers		14,500	34,000	39,000	29,000	24,000
Total General Government		807,822	885,082	945,514	925,750	949,382

**2025 – 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.
\$248,632 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.
\$385,000 Line item 11-02-2050 School District Sales Tax
- Provide funding for general fund expenses on property, vehicle, casualty and liability insurance.
\$130,000 Line item 11-02-2060 Insurance
- Funding for professional services for the administration in the City of Goodland.
\$105,000 Line item 11-02-2140 Professional Services
City Attorney \$63,000, Elevator maintenance (City bldg. and Art Center) \$2,500, IT subscriptions/renewals \$3,000, Surveys, other legal \$5,000, Grant writer consultant \$17,500, Planning consultant fees (offset planning fees revenue) \$10,000, other professional services like update city codes \$4,000
- Funding for donations approved by the Commission.
\$7,000 Line item 11-02-2200 Other
Freedom festival \$1,500, NW Kansas Technical College Endowment \$1,200, Sherman County Community Foundation \$1,000, Western KS Child Advocacy Center \$1,500, Options \$1,800.
- Funding for property taxes for general properties of City.
\$2,800 Line item 11-02-2500 Property Taxes
- Funding for maintenance at the City Building and Art Center.
\$5,000 Line item 11-02-3030 Building Maintenance/Repair
- Funding for maintenance of equipment at City Building and generator maintenance.
\$7,500 Line item 11-02-3060 Equipment Maintenance/Repair

- Funding for operating supplies for City Building, receptions, Christmas Party.
\$12,500 Line item 11-02-3120 Operating Supplies
- Transfer to Capital Improvement Reserve Fund.
\$3,000 Line item 11-02-7100 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>2024</u>	<u>2025</u>
Gen Admin Main Res	Ongoing Main Costs		329,560.13	3,000	3,000
Dispatch Remodel	PD FROM GEN ADMIN MAIN		00	000	000
Repaint Van Gogh	20,000		00	00	000
County Sales Tax Rd Imp	Ongoing		352,894.75		
Sept Hail Storm (BASE Grant Match)			31,574.68		
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

<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>2024</u>	<u>2025</u>
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.
\$20,000 Line item 11-02-7300 Transfer to Grant Imp. Fund

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

In this fund there are two full time employees, the City Manager and City Clerk. In 2023, the Administrative Assistant is paid ½ from this fund and ½ from Building Inspection. This also funds ¼ of IT Director, 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.

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 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	444,925	483,792	577,060	543,995	591,473
1060	Overtime	23,507	28,970	22,000	22,000	22,000
	Total Personal Services	468,432	512,762	599,060	565,995	613,473
2050	Contractual Software	10,011	12,841	12,500	12,500	34,187
2080	Membership Dues	698	960	1,000	1,000	1,000
2100	Other Utilities	7,764	5,891	7,000	6,000	6,000
2130	Printing/Advertising	722	245	800	800	600
2140	Professional Services	5,717	8,071	4,000	4,000	4,000
2170	Schooling/Training	2,226	2,192	2,500	2,500	2,500
2180	Telephone	9,553	9,979	16,000	13,500	14,000
2190	Travel & Transportation	6,275	4,883	4,800	4,800	5,000
2230	Prisoner Care	1,360	-	2,500	1,500	2,500
	Total Contractual Services	44,326	45,062	51,100	46,600	69,787
3030	Building Maintenance/Repair	1,427	3,087	6,000	6,000	6,000
3050	Duty Equipment Main/Repair	-	-	-	-	2,500
3060	Equipment Maintenance/Rep.	2,094	3,860	6,000	6,000	6,000
3070	Gasoline/Oil	28,853	28,451	28,000	28,000	28,000
3120	Operating Supplies	8,194	7,477	7,000	7,000	4,500
3130	Postage	102	320	200	200	300
3160	Uniform Supplies	2,735	2,719	3,000	3,000	3,000
3170	Vehicle Maintenance/Repair	6,538	7,675	5,000	5,000	7,000
3250	Canine Expenses	1,329	1,508	2,000	2,000	2,000
	Total Commodities	51,272	55,097	57,200	57,200	59,300

GENERAL - 11 EXPENDITURES POLICE - 03 (Continued)		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
4010	Other	-	-	-	-	-
4020	New Equipment	15,619	15,204	15,500	21,636	26,138
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
	Total Capital Outlay	15,619	15,204	15,500	21,636	26,138
7100	Transfer to CIRF	7,000	7,000	10,000	10,000	8,000
7130	Trans to Emp. Ben.	-	-	-	-	-
7200	Transfer to MERF	58,142	50,500	39,000	39,000	35,000
	Total Transfers	65,142	57,500	49,000	49,000	43,000
	Total Police Department	644,791	685,625	771,860	740,431	811,698

**2025 – 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 six Officers, two Sergeants, an Assistant Chief, a Records/Evidence Administrative Assistant, an Accreditation Manager/Records/Evidence, and a Chief. We also employ one part-time officer position. I would like to eliminate the part-time Clerk position and add the full-time Accreditation Manager/Records/Evidence Administrative Assistant. This addition and subtraction of staff is in the budget presented.
\$613,473 Line item 11-03-1010-1060 Salaries and overtime (Increase)
- Provide funds for additional support services for the department such as Enterpol (share cost with County at \$6,187 each) and Digi ticket, etc. Digi Ticket is a new vendor that will replace "Scenedoc". The initial one-time cost of this service in 2025 is \$25,500, which takes care of the software, licenses, training, and portable scanners. The annual service starting on year 2 (2026) is \$3,840 which is **\$2,723** cheaper than "Scenedoc". Digi Ticket is a lot more user-friendly, has additional features and is directly linked to Enterpol which is our current CAD provider. Once the ticket is generated it will automatically upload to Enterpol saving an immense amount of time for Records and the Officers. The initial one-time cost for the interface from Enterpol in 2025 is \$2,500 and starting year 2 (2026) is \$805 annually.
\$34,187 Line item 11-03-2050 Changed the line item name from Equipment Main/Repair to "Software Contractual" (Increase)
- Provide membership fees for the Kansas Peace Officer Association (All officers), Kansas Association of Chiefs of Police, Mid States Organization (All officers), International Chiefs of Police, and KU Edwards Cam.
\$1,000 Line item 11-03-2080 Membership Dues (No change)
- Provide funding for natural gas at the police station.
\$6,000 Line item 11-03-2100 Other Utilities (Decreased by \$1,000)
- Provides any funds needed for advertisement purposes
\$600 Line item 11-03-2130 Printing/Advertising (Decreased by \$200)
- Provides funding for pest services, IMA inc, employee testing, pre-employment screening, fire extinguisher compliance, blood draws for suspects (DUI's), and medical bills related to suspect injuries.
\$4000 Line item 11-03-2140 Professional Services (No Change)
- Provides funding for KMU quarterly training.
\$2500 Line item 11-03-2170 (No change)
- Provide funding for telephones, internet, jet packs (Mobile Wi-Fi) service for our in-car computers. The in-car Wi-Fi also provides service for our fingerprint

scanner, KCJIS access, and Digital Ally uploads. The service is provided by Verizon and beginning in 2024 expended from this line item.

\$14,000 Line item 11-03-2180 Telephone (No change)

- Provide funding for fuel, motels, and meals regarding training, meetings, graduations, etc. This line item is requested to increase by \$200 due to the rising costs associated with training.

\$5000 Line item 11-03-2190 (Increase)

- Provide funding for prisoner care at Sherman County. In 2023 and 2024 YTD they have not provided the billing for services.

\$2,500 Line item 11-03-2230

- Provide funding for building maintenance at our facility.

\$6,000 Line item 11-03-3030 Building Maintenance/Repair (No change)

- Provide funding for maintenance, repair, and replacement of duty items such as less lethal items, handcuffs, O.C., taser equipment, etc. This is a new line item created for 2025. These items were previously mixed in with "Operating", that line item has been adjusted as well.

\$2500 Line item 11-03-3050 Duty equipment Maint/Repair (New line item)

- Provide funding for the maintenance of police equipment and computers. This also includes LET's which is our confidential informant surveillance annual cost.

\$6,000 Line item 11-03-3060 Equipment Maintenance/Repair (No change)

- Funding for gas and oil for the vehicles. This is a large expense with the vehicles providing 24-hour police services to the City of Goodland.

\$28,000 Line item 11-03-3070 Gasoline/Oil (No change)

- Funding for office supplies, paper and supplies for community events. The goal is to reduce this line item in the coming years by using less paper and ink/toner for the printers. Office supplies \$4,500; Community Events \$1,000

\$4,500 Line item 11-03-3120 Operating Supplies (Reduction due to new line item)

- Funding for postage sent, mainly to the KBI for evidence. Asking for an increase of \$100 due to the amount of items being sent.

\$300 Line item 11-03-3130 Postage (Increase)

- Funding for uniform supplies for both new officers and current.

\$3,000 Line item 11-03-3160 (No change)

- Funding for maintenance, tires, and repair on vehicles. I am asking for an increase as this historically has been over budget. I am asking for an increase of \$3,000 due to an additional vehicle and the aging of the vehicles, this is becoming much more costly.

\$7,000 Line item 11-03-3170 Vehicle Maintenance (Increase)

- Funding for the K9 program which includes the food and supplies.

\$2,000 Line item 11-03-3250 Canine Expenses (No change)

- Funding for the transition of the Body/Dash Cam Program \$20,138 and Taser Program annual payment of \$6,000.

\$26,138 Line item 11-03-4020 New Equipment

- Transfer of funds to Capital Improvement Reserve Fund.

\$8,000 Line item 11-03-7100 Transfer to CIRF

<u>CIRF</u>	Expected Cost	Balance Remaining	Current Balance	Transfer 2024	2025
Armory Main Res	Ongoing		4,342.54	000	2,000
Armory Roof	80,000	15,000.00	65,000.00	10,000	5,000
Hayes Memorial			557.83	00	00
Shop with Cop	Ongoing		990.04	00	1,000
▪ Transfer of funds to Municipal Equipment Reserve Fund. \$35,000 Line item 11-03-7200 Transfer to MERF					
<u>MERF</u>	Expected Cost	Balance Remaining	Current Balance	Transfer 2024	2025
IT Backbone	Share all Dept			1,000	1,000
Bullet Proof Vests	Ongoing		(997.40)	1,000	2,000
Upgrade Computers	Ongoing		2,297.39	1,000	1,000
Canine Program	Ongoing		5,218.96	2,000	2,000
Car Equipment	Ongoing		875.12	6,000	6,000
Radio Replacement	40,000	20,319.25	19,680.75	8,000	8,000
Police Tax Lid			19,458.35		
Vehicle			(10,000)	20,000	15,000
Police Grants			3,211.80	00	00

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

Chief – 11 years at Goodland PD, with 2 years of service at other agency

Asst. Chief – 4 years at Goodland PD

Sergeant – 8 months at Goodland PD, with 6 years of service at other agency

Sergeant – 3.5 years at Goodland PD

5 officers with experience between 0 and 9 years at Goodland PD and asking for additional officer beginning second quarter 2024

1 full-time police record clerk - 3 years at Goodland PD (Asking to add additional Accreditation Mgr/Records & Evidence Asst. in 2025)

1 part-time police record clerk – as necessary (Asking to eliminate this position in 2025)

1 part-time officer – as necessary

Funding and explaining the source

General fund revenues from police fines, 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 equipment per statute. With updates in regulations, it is becoming more difficult for the City to obtain the forfeiture money.

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

As grants are available we continue to apply for those to reduce the impact of the budget.

We consistently reach out to vendors to bring training to the Police Department. Benefits are free attendance for hosting which saves on travel expenses (hotel, gas, meals, wear and tear on patrol units) and wages.

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

We have partnered with the 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- This program allows us to use patrol rifles from the Federal Government.

We push the officers to participate in campaigns that offer free equipment for participation. All campaigns offered we do participate in. This includes seat belt (Click or Ticket), DUI, and traffic campaigns. These have provided a lot of free equipment utilized by officers daily.

I am currently monitoring closely the vehicles in regards to mileage and age. At this time I have not set a "Mile replacement" value. As the vehicles age, we are experiencing more mechanical issues which will play a part in the decision to replace at a certain age or mileage. We purchased two new vehicles in early 2022 to replace the fleet as approved by the commission. In 2023 we did purchase two used vehicles both being Ford Explorer (Interceptors). The 2019 only has 23,000 miles and the 2017 has 63,000 miles on it.

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

Staffing and maintaining highly trained officers. Work incentives, such as the following, to encourage officers to stay with the department.

1. Employee of the quarter/year program
2. Ensure they have the equipment 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
6. Include the employees in events that involve the public they may be interested in.
7. Include the employees in purchases (Not all) and equipment that directly impacts how they operate in the field.
8. Employees have the opportunity to pick their training during the year. As long as it benefits the department and employee the training is generally approved.

We will continue to do our best with keeping up to date equipment that will assist officers in the field. Old or worn-out equipment is replaced as the budget allows. Safety is and will be a top priority for replacing equipment and making officer's jobs safer in any way possible.

Inflation continues to be a big concern with day-to-day purchases. We will continue to look for alternative ways to purchase while still buying long-lasting, quality equipment. Buying quality equipment will also have a positive effect on the budget as the equipment lasts longer and replacement is less frequent.

We will continue to work with the community and attend community events. We have attended a lot of events thus far this year and that will continue. We will also generate our community involvement such as the bicycle rodeo, citizen's academy, trunk or treat, etc.

GOODLAND'S POLICE VEHICLES

Unit 3 - In service - 2018 Ford Explorer Interceptor Unmarked Police Chief vehicle, 65,002 mi.

Unit 2 - In Service – 2017 Ford Explorer Police Interceptor Unmarked Asst. Police Chief 63,127 mi. (Purchased used in 2024)

Unit 4 – In service 2016 Ford Explorer Police Interceptor 92,240 mi.

Unit 5 – In service 2018 Ford Explorer Police Interceptor 87,200 mi.

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

Unit 7 – In service 2022 Ford Explorer Police Interceptor 12,322 mi.

Unit 8 – In service 2022 Ford Explorer Police Interceptor 22,130 mi.

Unit 9—In service 2016 Ford Explorer Police Interceptor 102,557 mi.

Unit 10- In service 2016 Ford Explorer Police Interceptor 101,226 mi.

Unit 11 – In service 2019 Ford Explorer Police Interceptor 23,000 (Purchased used in 2024)

NOTE: Mileage on vehicles is as of April 04, 2024.

GENERAL - 11 EXPENDITURES MUNICIPAL COURT - 04		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	58,281	60,045	62,189	62,189	84,681
1060	Overtime	1,737	1,725	2,500	2,500	2,500
	Total Personal Services	60,018	61,770	64,689	64,689	87,181
2080	Membership Dues	75	75	75	75	75
2130	Printing & Advertising	-	250	500	250	500
2140	Professional Services	809	2,797	4,000	3,000	3,000
2170	Schooling/Training	-	-	-	-	-
2180	Telephone	1,487	1,486	1,500	1,500	1,500
2210	Judge Training	-	-	-	-	-
2230	Prisoner Care	880	-	6,000	3,000	6,000
2240	Indigent Defense	333	369	5,000	1,500	5,000
	Total Contractual Services	3,584	4,977	17,075	9,325	16,075
3060	Equipment Maintenance/Repair	1,000	66	1,240	500	1,000
3120	Operating Supplies	818	1,108	2,000	1,200	1,500
3130	Postage	-	-	-	-	-
	Total Commodities	1,818	1,174	3,240	1,700	2,500
4010	Other	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	500	500	500	500	500
	Total Transfers	500	500	500	500	500
	Total Municipal Court	65,920	68,421	85,504	76,214	106,256

2025 – 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
\$87,181 *Line item 11-04-1010-1060 Salaries and Overtime*
- Provide funding for professional services.
\$3,000 *Line item 11-04-2140 Professional Services*
Special prosecutor \$750, G-Works system maintenance \$1,250, IT subscriptions/license renewal \$500, 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>2024</u>	<u>2025</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 judge. 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 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2130	Printing/Advertising	-	112	100	100	100
2140	Professional Services	47,096	45,833	55,000	47,000	55,000
	Total Contractual Services	47,096	45,945	55,100	47,100	55,100
3060	Equipment Maintenance/Repair	-	-	-	-	-
3070	Gasoline/Oil	-	-	-	-	-
3120	Operating Supplies	154	156	200	200	200
3160	Uniform Supplies	-	-	-	-	-
3170	Vehicle Maintenance/Repair	-	-	-	-	-
	Total Commodities	154	156	200	200	200
4020	New Equipment	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	Total Transfers	-	-	-	-	-
	Total Animal Control	47,250	46,101	55,300	47,300	55,300

**2025 – 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 such as animal control and impound contract, euthanasia services, etc.
\$55,000 Line item 11-05-2140 Professional Services
- Operating supplies May need to increase in future to handle traveling costs for out of town veterinary services.
\$200 Line item 11-05-3120 Operating Supplies

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. The City needs to have a plan in advance.

GENERAL - 11 EXPENDITURES VAN TRANS. - 06		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010 Salaries		19,043	21,174	25,395	26,040	27,327
1060 Overtime		-	-	-	-	-
Total Personal Services		19,043	21,174	25,395	26,040	27,327
2060 Insurance		796	910	1,100	906	1,100
2130 Printing/Advertising		867	672	1,000	1,000	1,000
2140 Professional Services		884	814	800	800	800
2170 Schooling		270	45	300	250	300
2180 Telephone		1,110	1,610	1,300	1,650	1,700
2190 Travel/Transportation		-	-	-	-	-
Total Contractual Services		3,927	4,051	4,500	4,606	4,900
3060 Equipment Maintenance/Repair		297	-	600	250	600
3070 Gasoline/Oil		6,049	4,116	6,500	4,500	5,500
3120 Operating Supplies		288	277	225	225	250
3170 Vehicle Maintenance/Repair		1,944	932	2,500	1,800	2,500
Total Commodities		8,578	5,325	9,825	6,775	8,850
4020 New Equipment		-	-	-	-	-
4060 Vehicle Renovation		-	-	-	-	-
Total Capital Outlay		-	-	-	-	-
7100 Transfer to CIRF		-	-	-	-	-
7200 Transfer to MERF		2,000	1,000	1,000	1,000	1,000
Total Transfers		2,000	1,000	1,000	1,000	1,000
Total Van Transportation		33,548	31,550	40,720	38,421	42,077

2025 – 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).
\$27,327 *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.
\$1,700 *Line item 11-06-2180 Telephone*
- Gas and oil used in the van.
\$5,500 *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*

<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
City Share Van	20,000	2,929.97	17,070.03	500	500

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

2 part time van drivers and two substitute van drivers, that are current employees of the City and wages paid from that 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. Citizens utilizing the service has increased this past year.

City was able to acquire a low mileage decent van after the accident in 2022 at no additional cost. This will help us delay the purchase for a new van.

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.

We are seeing an increase in citizens utilizing services but we also see the increase of citizens becoming impatient or understanding the policies of the services. We have had to implement disciplinary policy on some citizens, which concerns this could be a trend for the future.

Last year the State decreased funding for entities providing services. If this continues, we will have to address our cost for citizens.

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 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	-	-	-	-	-
1020	Fireman's Salaries	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2060	Insurance	-	-	-	-	-
2070	Lab Fees/Tests	-	-	-	-	-
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	-	-	-	-	-
2110	Postage	-	-	-	-	-
2130	Printing/Advertising	-	-	-	-	-
2140	Professional Services	218,579	238,398	238,398	238,398	238,398
2150	Refill Fire Extinguishers	-	-	-	-	-
2170	Schooling	-	-	-	-	-
2180	Telephone	-	-	-	-	-
2190	Travel & Transportation	-	-	-	-	-
	Total Contractual Services	218,579	238,398	238,398	238,398	238,398
3020	Apparatus/Tools	-	-	-	-	-
3030	Building Maintenance/Repair	-	-	-	-	-
3060	Equipment Maintenance/Repair	-	-	-	-	-
3070	Gasoline/Oil	-	-	-	-	-
3120	Operating Supplies	-	-	-	-	-
3160	Uniform Supplies	-	-	-	-	-
3170	Vehicle Maintenance/Repair	-	-	-	-	-
	Total Commodities	-	-	-	-	-

See budget summary regarding consideration of an increase due to wages.

GENERAL - 11 EXPENDITURES FIRE DEPT. - 07 (Continued)		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
4010	New Equipment	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4030	Office Equipment	-	-	-	-	-
4040	Building & Land	-	-	-	-	-
4050	Vehicle Renovation	-	-	-	-	-
Total Capital Outlay						
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
Total Transfers		-	-	-	-	-
Total Fire Department		218,579	238,398	238,398	238,398	238,398

2025 – 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 years and possibly next year's inflation prices. These price increases are out of the control of the fire department, and we are at the mercy of the fire equipment industry since we must purchase equipment designed for the fire service.

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

In the seventeen 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 don't need it, don't 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 seventeen 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 Commission will need to look at giving more funds for this line item soon. Currently Goodland has 31 fire personnel. In 2023 Goodland ran 195 fire/rescue calls and held 24 trainings. With the amount of calls and trainings and with the new pay wages, this depleted the Sherman County salary line item quickly causing more funds to be pulled from the City of Goodland fire funding.

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. The Sherman County Fire Board approved the purchase of ten (10) sets of new bunker gear at the cost of \$35,330.00. The remaining City bunker gear capitol outlay funds was \$20,000.00. This capital outlay fund was 100% depleted after this purchase and the County funded the remaining \$15,330.00. The Fire Board has agreed to continue putting \$5,000 from City funds annually in a capital outlay project for new bunker gear.

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 apparatus that is used and in very good shape, saving the taxpayer hundreds of thousands of dollars, but the department needs to be smart about over buying used apparatus. As we all know, when you buy used items, you may inherit major and or costly problems. The purchase of buying new occasionally, should help deter that. The City also purchased a used Ladder Truck back in 2013 at the cost of \$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. 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 2025.

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 causing this capital outlay project fund to be 100% depleted. The County equipment reserve paid for the other half. This new fire engine is slated to be in service by the end of 2025 and it cost the taxpayer \$429,735 to build. With the depletion of this City capital outlay project fund, the Sherman County Fire Board has approved to allocate \$35,000 annually from City funds to start saving for a new fire apparatus for Goodland.

The training grounds located at 1006 Armory Rd. has made huge progress with the help of Dane Hansen Foundation. Currently, the department is now looking at expanding the current training building to allow for more advanced types of trainings with the help of funding from Dane Hansen Foundation.

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 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	54,416	64,297	68,874	72,810	76,408
1060	Overtime	2,291	3,343	5,000	5,000	5,000
	Total Personal Services	56,707	67,640	73,874	77,810	81,408
2080	Membership Dues	145	180	250	250	300
2110	Postage	400	400	500	500	500
2130	Printing/Advertising	3,414	1,587	3,000	3,000	3,000
2140	Professional Services	29,227	37,190	52,000	40,000	55,000
2170	Schooling	4,254	6,214	6,000	6,000	6,000
2180	Telephone	2,099	1,831	1,800	1,900	2,000
2190	Travel & Transportation	2,170	3,724	2,500	2,600	2,600
	Total Contractual Services	41,709	51,126	66,050	54,250	69,400
3020	Apparatus/Tools	-	-	200	200	200
3060	Equipment Maintenance/Repair	487	810	650	600	600
3070	Gasoline/Oil	1,320	600	900	700	700
3120	Operating Supplies	2,538	1,357	1,000	1,500	1,500
3160	Uniform Supplies	-	-	350	450	450
3170	Vehicle Maintenance/Repair	122	1,057	850	1,000	1,000
	Total Commodities	4,467	3,824	3,950	4,450	4,450
4010	Other	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4030	Office Equipment	-	-	-	-	-
4040	Building & Land	-	-	-	-	-
4050	Vehicle Renovation	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-

GENERAL - 11 EXPENDITURES BUILDING INSP. - 09		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	500	500	500	500	1,000
Total Transfers		500	500	500	500	1,000
Total Building Inspection		103,383	123,090	144,374	137,010	156,258

2025 – 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.
\$81,408 *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.
\$55,000 *Line item 11-09-2140 Professional Services*
Weed and Nuisance Control \$7,000, Building Demo/Nuisance Abatement/Tree Removal \$45,500, Legal Opinion/Service/Property Descriptions \$1,000, Computer subscriptions/license renewal \$1,500
- 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>	Expected Cost	Balance Remaining	Current Balance	Transfer 2024	2025
Nuisance Housing Other Rehab/Demo			21,367.50	00	00
Tree Removal Nuisance			25,000	00	00

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

<u>MERF</u>	Expected Cost	Balance Remaining	Current Balance	Transfer 2024	2025
IT Backbone	Share all Dept			500	1,000
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.

Trying to work with the citizens to allow them the chance to abate nuisance issues. If they keep consistent communication and follow an established timeline to prevent extra costs for the city from having to take care of it.

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.

With the rising cost of labor and materials for contract work that the city needs, we will need to raise the budget to allow me to keep removing these properties and keeping the weeds and vegetation maintained. There are a couple larger structures that will need to be addressed as well for example Res-Care, Roadway, 17th and Main, Motel 6 and Diner.

Prioritizing the needs of the community regarding housing as well as available lots for businesses to be attracted to.

GENERAL - 11 EXPENDITURES STREET & ALLEY - 11		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	310,371	350,741	380,952	373,134	397,880
1060	Overtime	8,940	11,859	22,000	15,000	18,000
	Total Personal Services	319,311	362,600	402,952	388,134	415,880
2010	Construction	-	-	-	-	-
2020	Bulk Fuel Purchases	47,537	49,880	55,000	55,000	55,000
2100	Other Utilities	11,257	11,382	13,000	13,000	13,000
2140	Professional Services	7,015	6,677	7,000	7,000	7,000
2170	Schooling	3,277	3,266	4,000	4,000	4,000
2190	Travel & Transportation	496	394	1,500	1,500	1,500
2310	Safety Equip.	1,386	1,240	2,000	2,000	2,000
	Total Contractual Services	70,968	72,839	82,500	82,500	82,500
3020	Apparatus/Tools	2,440	5,619	7,000	7,000	7,000
3030	Building Maintenance/Repair	3,273	3,415	4,500	4,500	4,500
3040	Chemicals	3,876	5,191	5,000	5,000	5,000
3060	Equipment Maintenance/Repair	44,224	49,915	55,000	55,000	55,000
3070	Gasoline/Oil	31,617	39,509	40,000	40,000	40,000
3110	Mosquito Control	10	520	4,500	4,500	4,500
3120	Operating Supplies	43,283	49,819	65,000	65,000	65,000
3160	Uniform Supplies	5,866	3,847	6,500	6,500	6,500
3170	Vehicle Maintenance/Repair	6,514	3,465	6,500	6,500	6,500
	Total Commodities	141,103	161,300	194,000	194,000	194,000
4020	New Equipment	9,627	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	21,097	24,567	22,500	22,500	32,500
4060	Vehicle Renovation	-	-	-	-	-
	Total Capital Outlay	30,724	24,567	22,500	22,500	32,500

GENERAL - 11 EXPENDITURES STREET & ALLEY - 11		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
7100	Transfer to CIRF	83,000	60,500	125,500	114,500	90,000
7200	Transfer to MERF	65,000	50,000	88,500	66,000	66,000
Total Transfers		148,000	110,500	214,000	180,500	156,000
Total Street & Alley		710,106	731,806	915,952	867,634	880,880

2025 – 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.
\$415,880 *Line item 11-11-1010-1060 Salaries and Overtime*
- Provide for diesel 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.
\$32,500 *Line item 11-11-4050 Building and Land*
Valley Gutter \$9,500, Alley repair \$23,000
- Transfer funds to Capital Improvement Reserve Fund.
\$ 90,000 *Line item 11-11-7100 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>2024</u>	<u>2025</u>
Replace Roof	160,000	7,906.20	152,093.80	10,000	10,000
Crush Concrete	Ongoing		83,696.06	15,000	15,000
Chip Seal Proj/Local Cost Share Grant	Ongoing		23,389.05	27,000	30,000
Stage 1 Cherry St Imp					
19 th St-Hwy 24	65,000	37,663.80	27,336.20	27,500	00
Stage 2 Cherry St Imp					
19 th St-railroad	85,000	67,500	17,500	35,000	30,000
Rep Undergr. Tks	350,000	350,000	00	00	5,000

- Transfer funds to Municipal Equipment Reserve Fund.
\$ 66,000 *Line item 11-11-7200 Transfer to MERF*

MERF	Expected Cost	Balance Remaining	Current Balance	Transfer 2024	2025
Single Axle Truck	42,000	(722.23)	42,722.23	00	00
Tandem axle truck	150,000	13,369.98	136,630.02	15,000	7,500
Pull Type Mower	35,000	(4,558.75)	39,558.75	7,500	00
Front end loader	170,000	170,000	000	000	5,000
Used Grader	80,000	80,000	000	000	10,000
Asphalt zipper	190,000	82,378.30	107,621.70	10,000	10,000
Single Axle Truck	42,000	(1,676.00)	43,676	00	00
Riding Mower	18,000	(120.85)	18,120.85	000	00
Front end loader	170,000	60,697.80	109,302.20	5,000	5,000
Riding Mower	18,000	00	18,000	000	00
Street sweeper	280,000	(42,084.36)	322,084.36	000	000
Single Axle Truck	40,000	(4,324.09)	44,324.09	00	00
Skid loader-mini ex	70,000	52,507.07	14,492.93	7,500	7,500
Water Tank Skids	16,500	14,000	2,500	5,000	5,000
Tractor (mow ROW)	130,000	122,500	7,500	15,000	15,000
IT backbone	Share all Dept.			1,000	1,000
Bulk Fuel reserve (per commission)			73,944.05	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 has been seeing increases in material costs, but there has been a few items that have leveled off or decreased.

Examples:

Concrete: Was \$157, Now \$178

Cold Patch: Was \$83.21/ton, Now \$105/ton

Chip seal: Chip seal money will be used for Caldwell Project

Poly patch: Was \$1,512 a pallet, Now \$1,185 a pallet

Crack Seal: Was \$1,665 a pallet, Now \$1665 a pallet

Paint: Was \$128/5gal., Now \$120/5gal.

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. Concrete is one of the biggest purchases for the City and I have been told that it will continue to increase. The increase in concrete could cut the size of some projects, or maybe even eliminate the project. We do a lot of concrete, but if budget for concrete does not increase it will be over priced for us to complete concrete projects.

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 LDR	LW130.B	6,460 hrs	Good
2017	Ford	F-350XL	24,740 mi	Good
1999	Ford single Axle	F-series	50,441 mi	Fair
2000	GMC	C 3500	116,565 mi	Fair
2005	Freightliner	Sterling	52,401 mi 2,901 hrs	Fair/operable
2000	Ford single axle	F-650	40,480 mi 3,895 hrs	Fair
1997	New Holland Skid steer	Lx 665 Turbo	2,025 hrs	Fair
2005	Chevy	Silverado 1500	123,526 mi	Good
2000	JD tractor	6410	3,435 hrs	Fair
2007	Superior Broom	Dt80Ct	1,212 hrs	Good
2013	Ford	F-150XL	63,880 mi	Good
1998	JD Loader	Tc44h	8,291 hrs	Fair
2010	Elgin Sweeper	Pelican	7,284 hrs 26,368 mi	Operable Due to be replaced
2005	Freightliner	Sterling	41,420 mi 2,461 hrs	Fair
1977	JD Tractor	2640	No Three point Working	Need replaced
1985	Cat Maintainer	120G	656 hrs Meter changed?	Fair
1990	JD Loader	544E	7,778 hrs	Fair, going to auction
2009	JD Maintainer	670G	1,702 hrs	Good
2002	GMC	2500 HD	155,655 mi	Fair
1991	Bomag	Bw 12R	207.3 hrs	Good
2000	Ford	F-550	79,138 mi 4,545 hrs	Good
2011	JD Gator	625i	1,538.2 hrs	Good
2006	New Holland Skid Steer	LS185.B	2,427 hrs	Good
2004	Ford	F-150	80,556 mi	Good
2008	Ford	F-150	71,357 mi	Good
2017	Freightliner	108SD	11,230 mi 1,163.8 hrs	Good
1996	Fair Snow Blower	742 IC	47.2 hrs	Fair
2017	Freightliner	108SD	11,295 mi 1,039 hrs	Good
	Earthquake	4 cycle md tiller		Good
2023	Develon Loader	Getting new Fr Ax		New
2021	New Holland	E57C Excavator	214.4 hrs	Good
2016	JD	JD Z997R	951.3 hrs	Fair
2018	JD	JD Z997R	1183.1 hrs	Fair

GENERAL - 11 EXPENDITURES AIRPORT - 13		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2060	Insurance	2,185	2,217	2,500	1,346	2,500
2100	Other Utilities	4,003	3,743	6,000	4,000	5,000
2140	Professional Services	197	286	1,400	1,400	1,400
2190	Travel & Transportation	-	-	-	-	-
2500	Property Taxes	24,139	24,086	26,000	26,000	26,000
	Total Contractual Services	30,524	30,332	35,900	32,746	34,900
3020	Apparatus/Tools	-	-	-	-	-
3030	Building Maintenance/Repair	927	946	5,000	5,000	5,000
3060	Equipment Maintenance/Repair	9,620	1,512	8,000	6,500	8,000
3120	Operating Supplies	790	381	1,000	750	-
3170	Vehicle Maintenance/Repair	-	-	-	-	-
	Total Commodities	11,337	2,839	14,000	12,250	13,000
4020	New Equipment	1,516	-	3,000	-	3,000
4030	New Construction	-	-	-	-	-
4050	Building & Land	(22)	3,327	4,000	4,000	4,000
	Total Capital Outlay	1,494	3,327	7,000	4,000	7,000
7100	Transfer CIRF	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	Total Transfers	-	-	-	-	-
Total Airport		43,355	36,498	56,900	48,996	54,900

2025 –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 to airport equipment ie. Loader repairs, heater, air conditioning, etc.
\$8,000 *Line item 11-13-3060 Equipment Maintenance/Repair*
- Purchase additional equipment needed if beyond maintenance line items.
\$3,000 *Line item 11-13-4020 New Equipment*
- 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.

GENERAL - 11 EXPENDITURES PARKS - 15		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	111,654	128,533	143,076	144,004	150,618
1060	Overtime	3,228	1,342	4,000	4,000	4,000
	Total Personal Services	114,882	129,875	147,076	148,004	154,618
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	2,883	2,896	4,000	3,500	3,500
2130	Printing and Advertising	412	260	500	500	500
2140	Professional Services	1,371	1,235	1,300	1,300	1,300
2170	Schooling	873	1,108	1,000	1,000	1,000
2190	Travel & Transportation	193	-	300	300	300
	Total Contractual Services	5,732	5,499	7,100	6,600	6,600
3020	Apparatus/Tools	1,050	1,259	1,500	1,500	1,500
3030	Building Maintenance/Repair	2,288	84	2,500	2,000	2,500
3040	Chemicals	3,526	3,161	5,000	5,000	5,000
3060	Equipment Maintenance/Repair	2,547	3,638	5,000	5,000	5,000
3070	Gasoline/Oil	7,108	6,080	7,000	7,000	7,000
3120	Operating Supplies	4,832	4,322	6,000	6,000	6,000
3160	Uniform Supplies	2,122	1,271	1,200	1,200	1,200
3170	Vehicle Maintenance/Repair	1,105	1,086	1,500	2,000	2,000
	Total Commodities	24,578	20,901	29,700	29,700	30,200
4020	New Equipment	3,480	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
	Total Capital Outlay	3,480	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	10,000	8,500	9,000	9,000	7,500
	Total Transfers	10,000	8,500	9,000	9,000	7,500
	Total Parks Department	158,672	164,775	192,876	193,304	198,918

2025 – 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.

\$154,618 Line item 11-15-1010-1060

- Continuing budgeting amounts for utilities/repairs/maintenance to buildings, equipment, landscaping, infrastructure and vehicles. Amounts may differ in each category depending on the year, but total is not exceeded.

\$3,500 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 2024</u>	<u>2025</u>
Austin Park Sale for Sprinklers @ Steever			3,000		

- Transfer to Municipal Equipment Reserve Fund

\$7,500 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 2024</u>	<u>2025</u>
Park Pickup			11,012.85	00	00
Park Equip/imp	21,000	15,750	5,250	2,500	2,500
Zero Turn Mower	21,000	1,000	20,000	1,500	00
Zero Turn Mower	21,000	17,250	3,750	4,000	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.

We have a lot of projects on the list utilizing money from Special Parks Fund, but we do not receive a lot of money in the fund a year.

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, frisbee golf course, 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	Poor (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 – Selling @ auction
	Toro Aerator	Self Propelled	Good
	AMS-80	3 pt tiller	Fair
	Earthquake	2cycle sm 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
2008	Ford	F-150 (previous police vehicle)	Good
2024	JD Mower	Zero Turn Z997R	New – on order
	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 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	59,312	64,205	72,202	72,231	75,805
1060	Overtime	-	-	-	-	-
	Total Personal Services	59,312	64,205	72,202	72,231	75,805
2060	Insurance	3,548	4,079	5,000	3,404	4,500
2080	Membership Dues	100	100	200	150	200
2100	Other Utilities	4,328	4,071	5,000	5,000	5,000
2130	Printing/Advertising	600	551	900	900	900
2140	Professional Services	2,615	1,823	3,300	3,000	3,300
2170	Schooling	489	602	700	700	700
2180	Telephone	1,637	1,639	1,700	1,700	1,700
2190	Travel & Transportation	354	257	500	250	500
	Total Contractual Services	13,671	13,122	17,300	15,104	16,800
3030	Building Maintenance/Repair	2,316	607	2,000	2,000	2,000
3060	Equipment Maintenance/Repair	-	810	4,000	4,000	3,000
3070	Gas/Oil	-	64	300	200	300
3120	Operating Supplies	5,140	5,000	5,500	5,500	5,500
3130	Education/Programming	5,674	6,085	6,000	6,000	7,000
3170	Vehicle Maintenance	-	-	-	-	-
	Total Commodities	13,130	12,566	17,800	17,700	17,800
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	K. H. C. GRANT	-	-	-	-	-
		-	-	-	-	-
7100	Transfer to CIRF	-	-	2,500	2,500	4,000
7200	Transfer to MERF	500	500	1,500	1,500	1,500
	Total Transfers	500	500	4,000	4,000	5,500
	Total Museum	86,613	90,393	111,302	109,035	115,905

2025 – 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.
\$75,805 *Line item 11-17-1010-1060 Salaries and Overtime*
- Insurance for artifacts.
\$4,500 *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. Updated new computer and laptop to be compatible with Windows 365 in 2024.
\$3,000 *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.
\$7,000 *Line item 11-17-3130 Education/Programming*
- Transfer of funds to Capital Improvement Reserve Fund.
\$4,000 *Line item 11-17-7100 Transfer to CIRF*

<u>CIRF</u>	Expected Cost	Balance Remaining	Current Balance	Transfer 2024	2025
Museum Roof			1,250.00	2,500	4,000
Museum Grants			3,286.59	000	000

- 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 2024	2025
Exhibits			000	00	00
New Alarm System	6,500	6,000	500	1,000	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 metal building, exhibit and educational programming costs, keeping up with increasing prices for gift store items and museum quality supplies. Finding quality employees that are willing to work part-time could be a challenge in the next few years. The roof will need to be replaced as well as it is currently patched every year.

GENERAL - 11 EXPENDITURES CEMETERY - 19		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2060	Insurance	-	-	-	-	-
2100	Other Utilities	2,687	2,160	2,700	2,700	2,700
2130	Printing/Advertising	31	-	100	50	100
2140	Professional Services	46,584	47,000	49,584	49,067	49,380
2180	Telephone	-	-	-	-	-
	Total Contractual Services	49,302	49,160	52,384	51,817	52,180
3020	Tools and Apparatus	-	-	-	-	-
3030	Building Maintenance/Repair	276	-	1,500	1,500	1,500
3040	Chemicals	205	-	2,500	2,500	2,500
3060	Equipment Maintenance	19	-	100	50	100
3120	Operating Supplies	371	676	1,000	1,000	1,000
	Total Commodities	871	676	5,100	5,050	5,100
4020	New Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	500	500	500	500	500
	Total Transfers	500	500	500	500	500
	Total Cemetery	50,673	50,336	57,984	57,367	57,780

2025 – SUMMARY FOR CEMETERY AND CEMETERY IMPROVEMENT FUND

Dept 19 - GENERAL CEMETERY FUND 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.
\$49,380 Line item 11-19-2140 Professional Services
Contract \$48,880, Kiosk \$500
- Building and Maintenance expenses in cemetery.
\$1,500 Line item 11-19-3030 Building/Maintenance Repair
- Chemicals for cemetery. Line item 11-19-3040 Chemicals
\$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 2024	2025
Donation for Trees			0	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 2024	2025
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 \$48,880 can be negotiated effective March 1, 2026. Budget for 2024 includes two months at the old contract amount and ten months at current contract amount to \$48,880 effective **March 1, 2024**.

Funding and explain source

General fund property taxes, sales taxes and the County pays annually an amount for services, which has been around \$33,000, but it fluctuates based on value of county mill.

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 was vandalized in late 2022 and repaired in 2023, but the roof is still in need of repair. Only minor repairs have been made to other buildings. Roof on maintenance shed is leaking, made minor repairs, but still see leaks.

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. In the 2024 budget Commission started the transfer from the cemetery improvement fund.

Dept 05 - CEMETERY IMPROVEMENT FUND FUNCTION

This fund is funds dedicated to improvements in the cemetery.

OBJECTIVES FOR THIS BUDGET

- Expenses related to buildings and land in the cemetery.
\$36,600 Line item 05-01-4050 Building and Land
Buffalo Grass \$1,500, Herbicide \$6,000, Fence & bldg. imp. \$14,000,
Transfer to CIRF to purchase additional cemetery land \$15,000

<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>2024</u>	<u>2025</u>
Cemetery Land			12,500	25,000	15,000
- Expenses for trees – this is a CD at the bank but budget in case redeem.
\$30,000 Line item 05-01-4200 Tree Fund
- Expenses for fence - this is a CD at the bank where interest is capitalized, but budget in case redeem.
\$35,000 Line item 05-01-4300 Fence Fund

Funding and explain source

Revenues come from sale of lots, ossuarium niches and burial permits.
 Expenses are those beyond the General Fund Cemetery Fund and pertain to improvements to the cemetery, such as trees, fence, building, grass, etc.

GENERAL - 11 EXPENDITURES ECONOMIC DEVELOPMENT 21		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	1,152	1,000	1,500	1,500	1,500
2130	Printing & Advertising	-	-	-	-	-
2140	Professional Services	90,120	90,110	90,120	90,120	90,120
2170	Training/Schooling	-	-	-	-	-
2180	Telephone	-	-	-	-	-
2190	Travel & Transportation	-	-	-	-	-
2500	Property Taxes	-	-	-	-	-
	Total Contractual Services	91,272	91,110	91,620	91,620	91,620
3030	Building Maintenance	60	-	1,000	1,000	1,500
3060	Equipment Maintenance/Repair	-	-	-	-	-
3070	Gasoline/Oil	-	-	-	-	-
3120	Operating Supplies	-	-	150	150	150
3130	Postage	-	-	-	-	-
3170	Vehicle Maintenance	-	-	-	-	-
	Total Commodities	60	-	1,150	1,150	1,650
4010	Marketing & Printing	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4030	Public Relations	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Project Development	-	-	-	-	-
4060	Incentives	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	Total Transfers	-	-	-	-	-
	Total Economic Development	91,332	91,110	92,770	92,770	93,270

2025 - 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 2024</u>	<u>2025</u>
ED Signs(using for Industrial Park sign)			2,140	00	00
E-Community(YEC)			1,683.75	00	00
Santa School House			263.03	00	00
Topside Trail Pioneer Park (committee)			9,534.08	00	00
Sale lots Industrial Park (BASE grant match)			75,611.11	00	00
Main St. Planters (Match Day Money)			15,734.12	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.

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. SCCD and the City are working together to incorporate programs that will work for our community and the requests we are receiving.

The building on Highway 24 is aging and need of repairs. Currently the building does not have a public restroom for travelers stopping to visit Goodland and our sites.

GENERAL - 11 EXPENDITURES RECREATION - 23		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	-	-	-	-	-
2130	Printing & Advertising	-	-	-	-	-
2140	Professional Services	53,268	53,344	53,270	53,355	53,400
2190	Travel & Transportation	-	-	-	-	-
2300	Special Services/Umpires	-	-	-	-	-
	Total Contractual Services	53,268	53,344	53,270	53,355	53,400
3030	Building Maintenance/Repair	556	981	2,000	1,500	1,700
3060	Equipment Maintenance/Repair	426	1,004	1,000	1,000	1,000
3070	Gasoline/Oil	410	400	1,000	1,000	1,000
3110	Operating Supplies	273	377	800	800	800
3120	Field Expenses	877	888	1,200	1,200	1,200
3180	Adult Activity Rep Equip/Supp.	-	-	-	-	-
3190	Youth Activity Rep Equip/Supp.	-	-	-	-	-
3300	Awards - Adult & Youth	-	-	-	-	-
	Total Commodities	2,542	3,650	6,000	5,500	5,700
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	5,250	2,000	3,500	2,500	2,000
7200	Transfer to MERF	-	-	5,000	-	-
	Total Transfers	5,250	2,000	8,500	2,500	2,000
	Total Recreation	61,060	58,994	67,770	61,355	61,100

2025 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, fire extinguisher maintenance and pest control.
\$53,400 *Line item 11-23-2140 Professional Services*
- Continue budgeting small amounts for building maintenance, equipment maintenance, operating supplies and field crew expenses.
- Transfer to Capital Improvement Reserve Fund
\$2,000 *Line items 11-23-7100 Transfer to CIRF*

CIRF	Expected Cost	Balance Remaining	Current Balance	Transfer 2024	2025
Playgr equ SB fields	Ongoing		2,144.64	00	000
Resurface tennis ct	32,000	29,750	2,250	1,500	2,000
Infield conditioner	16,000	3,100	12,900	1,000	000

- Transfer to Municipal Equipment Reserve Fund
\$00 *Line item 11-23-7200 Transfer to MERF*

MERF	Expected Cost	Balance Remaining	Current Balance	Transfer 2024	2025
Rep Tractor w/ scoop	40,000	4,040.99	35,959.01	00	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 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	62,965	74,284	85,100	85,100	85,100
1060	Overtime	-	-	-	-	-
	Total Personal Services	62,965	74,284	85,100	85,100	85,100
2060	Insurance	2,871	2,504	3,500	11,625	14,000
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	-	-	-	-	-
2130	Printing & Advertising	-	-	500	300	500
2140	Professional Services	885	1,038	2,600	2,000	2,500
2180	Telephone	2,177	2,177	2,500	2,500	2,500
2190	Travel & Transportation	203	236	500	500	500
	Total Contractual Services	6,136	5,955	9,600	16,925	20,000
3030	Building Maintenance/Repair	447	1,871	2,000	2,000	2,000
3060	Equipment Maintenance/Repair	3,808	9,925	8,000	8,000	8,000
3120	Operating Supplies	2,198	4,184	3,500	3,800	4,000
3130	Concession Supplies	7,034	6,440	8,000	8,000	8,000
3150	Water Park Supplies/Maint.	13,135	5,609	12,000	12,000	12,000
3160	Uniform Supplies	1,982	2,293	1,900	1,900	2,000
	Total Commodities	28,604	30,322	35,400	35,700	36,000
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	10,000	-	8,000	8,000	8,000
7200	Transfer to MERF	10,500	500	8,500	8,500	8,500
	Total Transfers	20,500	500	16,500	16,500	16,500
	Total Steever Water Park	118,205	111,061	146,600	154,225	157,600

2025 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.
\$14,000 *Line item 11-25-2060 Insurance*
- Continue budgeting small amounts for building and equipment maintenance for the pool.
\$10,000 *Line items 11-25-3030/3060 Building and Equipment Maintenance*
- Daily operating and cleaning supplies for the pool.
\$4,000 *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*

<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>2024</u>	<u>2025</u>
Pool Improvements	Ongoing		49,776.20	8,000	8,000

- Transfers to Municipal Equipment Reserve Fun.
\$8,500 *11-25-7200 Line item 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>2024</u>	<u>2025</u>
Swim Lesson Equip			236.40	00	00
Pool Improvements	Ongoing		37,938	8,000	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 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

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 were adjusted slightly last year. They remain very low compared to other pools.

We received pump impellers replaced spring 2024. These are high dollar items and delivery longer than anticipated. We started the process in late summer 2023. We plan to update the slide pump fall 2024. New baskets and seals for filters have been ordered this year but not received yet.

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 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
0345	Interest on Investments	5,607	22,748	15,000	24,000	20,000
0454	Insurance Receipts	-	-	-	-	-
0567	Sales & Service Collection	6,473,246	5,873,343	6,400,000	6,200,000	6,400,000
0568	Sale of Supplies & Services	1,516	93,476	1,000	1,500	1,500
0569	Connection Fees	5,415	5,415	5,500	5,400	5,500
0571	Pole & Other Rentals	-	-	-	-	-
0574	Receipt from Generation	-	-	-	-	-
0576	Installation Fees & Materials	2,347	19,540	40,000	25,000	40,000
0578	Reconnect Fees	2,014	2,435	2,000	2,500	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	2,825	2,479	5,000	2,500	3,000
0894	Reimbursement of Gas	49,639	50,969	45,000	50,000	50,000
	Total Revenues	6,567,609	6,095,405	6,538,500	6,335,900	6,547,000
	Balance January 1	800,382	568,202	451,824	867,840	584,785
	Sub-Total	7,367,991	6,663,607	6,990,324	7,203,740	7,131,785
	LESS: Expenditures	6,799,789	5,795,767	6,858,315	6,618,955	6,856,642
	Unencumbered Cash Balance	568,202	867,840	132,009	584,785	275,143

ELECTRIC UTILITY - 15 EXPENDITURES PRODUCTION - 40		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	243,682	254,851	297,906	275,997	289,600
1030	O.A.S.I.	18,774	19,580	24,014	22,338	23,378
1040	Retirement	23,812	24,767	31,077	27,039	32,730
1050	Insurance	90,748	80,898	95,218	74,990	81,894
1060	Overtime	6,890	6,606	12,000	12,000	12,000
	Total Personal Services	383,906	386,702	460,215	412,364	439,602
2010	Construction	-	113	1,000	500	1,000
2020	Bulk Fuel Purchases	29,649	34,950	32,000	42,000	35,000
2060	Insurance	74,052	97,053	100,000	100,000	110,000
2080	Membership Dues	12,469	12,791	13,500	13,500	14,000
2090	Natural Gas	26,843	14,033	25,000	25,000	25,000
2100	Other Utilities	6,419	5,634	5,000	5,000	5,000
2120	Power Purchased	3,658,539	2,706,906	3,500,000	3,400,000	3,500,000
2130	Printing & Advertising	122	61	250	150	150
2140	Professional Services	9,819	13,632	30,000	35,000	30,000
2170	Schooling	2,513	4,075	2,500	3,000	3,200
2190	Travel & Transportation	2,186	2,811	1,500	1,500	1,500
2310	Safety Equipment	147	1,856	1,000	1,000	1,000
2400	Workman's Compensation	6,246	6,228	8,000	8,521	9,000
	Total Contractual Services	3,829,004	2,900,143	3,719,750	3,635,171	3,734,850

ELECTRIC UTILITY - 15 EXPENDITURES PRODUCTION - 40 (Continued)		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
3020	Apparatus/Tools	3,570	3,489	4,000	4,000	4,000
3030	Building Maintenance/Repair	2,231	4,667	4,000	3,000	4,000
3040	Chemicals	1,977	5,731	6,000	6,000	6,000
3060	Equipment Maintenance/Repair	73,028	32,042	80,000	80,000	80,000
3070	Gasoline/Oil	3,759	2,991	2,500	2,000	2,500
3090	Lubricating Oil	15,694	12,993	13,000	10,000	13,000
3120	Operating Supplies	6,632	7,311	10,000	9,000	10,000
3160	Uniform Supplies	1,522	3,313	2,000	2,000	2,000
3170	Vehicle Maintenance/Repair	(29)	175	1,000	700	1,000
	Total Commodities	108,384	72,712	122,500	116,700	122,500
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	39,000	86,543	20,000	20,000	8,000
7200	Transfer to MERF	75,500	70,500	70,500	70,500	75,500
7300	Transfer to Electric Reserve	-	366	-	-	-
	Total Transfers	114,500	157,409	90,500	90,500	83,500
	Total Production	4,435,794	3,516,966	4,392,965	4,254,735	4,380,452

2025 ELECTRIC PRODUCTION FUND SUMMARY

FUNCTION

The City's power plant is manned Monday – Friday from 7 A.M. to 4 P.M. by five 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.)
\$439,602 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.
\$8,000 Line item 15-40-7100 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>2024</u>	<u>2025</u>
Ret/Rem Undergr Trnk	75,000	9,000	66,000	12,000	000
Rep Comp Un @ PP	Remaining balance		96.16	00	00
Rep office/shop roof	32,000	12,000	20,000	8,000	8,000

- Transfer of funds to Municipal Equipment Reserve Fund.
\$75,500 Line item 15-40-7200 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>2024</u>	<u>2025</u>
Switch gear 3 ph Sub	1,000,000	470,632.43	529,367.57	70,000	75,000
Feb event remaining to reimburse to above project. Should be complete Oct. 2024.					
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 five 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 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 2 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	146.6 hours	GOOD
1980?	CATERPILLER	FORKLIFT	2,306 hours	OPERABLE
2017	KENWORTH	ALTEC DB-45	18,519 miles 3,359 hours	GOOD
2013	INTERNATIONAL 4300	TEREX T55 UNIT 20	23,294 miles 5,773 hours	FAIR
2013	DODGE RAM 5500	ALTEC AT-40G	52,034 miles 3,580 hours	GOOD/FAIR
2005	FORD F550	ALTEC AO300	101,894 miles >10,000 hrs	OPERABLE
2013	FORD	F150	96,864 miles	FAIR
2014	FORD	F150	26,267 miles	GOOD
2020	FORD	F250	4,178 miles	GOOD
2020	FORD	F150	33,089 miles	GOOD
2003	FORD	F550	20,000 miles 2,610 hours	FAIR
2005	BANDIT	250 CHIPPER	1,748 hours	FAIR
2000	TSE	30B PULLER	No hour gauge	GOOD
2016	VERMEER	RTX 550 TRENCHER	324 hours	GOOD

ELECTRIC UTILITY - 15 EXPENDITURES DISTRIBUTION - 42		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	352,244	371,084	426,456	386,818	423,216
1030	O.A.S.I.	27,681	28,829	33,695	30,663	33,447
1040	Retirement	34,279	44,851	43,605	37,116	46,826
1050	Insurance	130,362	121,695	143,230	124,100	135,244
1060	Overtime	12,940	8,841	14,000	12,000	12,000
	Total Personal Services	557,506	575,300	660,986	590,697	650,733
2020	Bulk Fuel Purchases	40,611	48,667	47,000	47,000	47,000
2060	Insurance	73,376	96,377	85,000	100,000	110,000
2100	Other Utilities	3,134	2,283	3,500	3,500	3,500
2130	Printing & Advertising	-	300	600	500	500
2140	Professional Services	9,194	10,535	12,000	12,000	12,000
2170	Schooling	5,393	5,025	6,000	5,500	5,000
2190	Travel & Transportation	2,511	2,767	3,500	3,500	3,500
2310	Safety Equipment	375	3,151	3,400	4,000	4,000
2400	Workman's Compensation	4,493	4,480	7,000	6,129	7,000
	Total Contractual Services	139,087	173,585	168,000	182,129	192,500
3010	Lighting Supplies	5,893	12,619	10,000	10,000	12,000
3020	Apparatus/Tools	3,060	5,239	6,000	6,000	6,000
3030	Building Maintenance/Repair	-	-	1,500	1,500	1,000
3040	Chemicals	1,619	1,435	2,000	2,000	2,000
3050	Construction Material/Supplies	221,683	159,592	160,000	160,000	160,000
3060	Equipment Maintenance/Repair	90,319	17,307	40,000	40,000	40,000
3070	Gasoline/Oil	15,506	13,276	12,000	12,000	12,000
3120	Operating Supplies	8,181	7,058	7,000	7,000	7,500
3130	Postage	159	177	300	300	300
3160	Uniform Supplies	4,179	4,163	4,000	4,500	4,000
3170	Vehicle Maintenance/Repair	929	825	3,000	2,500	3,000
	Total Commodities	351,528	221,691	245,800	245,800	247,800

ELECTRIC UTILITY - 15 EXPENDITURES DISTRIBUTION - 42 (Continued)		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
4020	New Equipment	2,758	3,100	15,000	15,000	15,000
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	Total Capital Outlay	2,758	3,100	15,000	15,000	15,000
7100	Transfer to CIRF	285,000	240,000	290,000	290,000	230,000
7200	Transfer to MERF	70,500	88,770	53,770	53,770	53,770
7300	Transfer to Electric Reserve	-	-	-	-	-
	Total Transfers	355,500	328,770	343,770	343,770	283,770
	Total Distribution	1,406,379	1,302,446	1,433,556	1,377,396	1,389,803

2025 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.
\$650,733 *Line item 15-42-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime*
- Set aside funds for bulk gas 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.
\$110,000 *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.
\$12,000 *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.
\$230,000 *Line item 15-42-7100 Transfer to CIRF*

<u>CIRF</u>	Expected Cost	Balance Remaining	Current Balance	Transfer 2024	2025
Rebld section NO loop	100,000	20,000	80,000	20,000	15,000
Rebuild 8 th -10 th , Eustis-Harrison	150,000	25,000	125,000	30,000	15,000
Rebuild Main Street	200,000	70,000	130,000	40,000	40,000
7-mile tie rep	1,000,000	(162,773.77)	1,162,773.77	100,000	100,000
Sub Station Trans	400,000	(23,060.96)	423,060.96	00	000
South loop project	1,425,000		1,224,435.79	100,000	50,000
Shop bldg. addition	30,000	(1,553.01)	31,553.01	00	00
Pedestrian Cross Lts	50,000	50,000	00	00	10,000

- Transfer of funds to Municipal Equipment Reserve Fund.
\$53,770 Line item 15-42-7200 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>
Replace unit 20	272,500	59,950.43	212,549.57	25,000	25,000
Replace service p/u	32,700	27,795.00	4,905.00	3,270	3,270
Trencher Backhoe	rem balance		2,036.41	00	00
Replace Un 19	225,000	57,155.54	167,844.46	25,000	25,000
Replace Un 41	185,300	171.88	185,128.12	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. Current delivery for bucket trucks is 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 an issue. Vendors are quoting trucks with delivery up to two years. 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 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	167,746	177,761	192,108	174,075	200,605
1030	O.A.S.I.	12,414	13,109	15,079	13,699	15,729
1040	Retirement	15,890	16,767	19,514	16,582	22,020
1050	Insurance	90,967	87,609	99,443	76,318	93,833
1060	Overtime	1,633	1,086	5,000	5,000	5,000
	Total Personal Services	288,650	296,332	331,144	285,674	337,187
2060	Insurance	11,101	14,678	22,000	20,000	22,000
2080	Memberships	115	429	500	500	500
2100	Other Utilities	2,456	2,617	5,000	4,000	4,500
2130	Printing & Advertising	167	66	1,000	600	1,000
2140	Professional Services	87,346	111,979	97,500	110,000	135,000
2160	Rental Contracts	3,942	3,942	4,500	4,000	4,000
2170	Schooling	2,012	2,270	2,500	2,500	2,500
2180	Telephone	4,165	3,669	8,000	4,500	5,000
2190	Travel & Transportation	738	673	1,200	750	1,000
2400	Workman's Compensation	219	218	600	300	600
2500	Property Taxes	180	180	200	300	200
	Total Contractual Services	112,441	140,721	143,000	147,450	176,300
3030	Building Maintenance/Repair	-	-	250	-	200
3060	Equipment Maintenance/Repair	3,242	498	4,700	4,500	4,000
3070	Gasoline/Oil	76	187	200	200	200
3120	Operating Supplies	12,258	6,488	14,500	12,000	14,000
3130	Postage	12,622	10,538	12,000	11,000	12,000
3170	Vehicle Maintenance	-	-	-	-	-
3180	Other-Reimb. Overpayments	3,904	6,401	4,000	4,000	4,000
	Total Commodities	32,102	24,112	35,650	31,700	34,400

ELECTRIC UTILITY - 15 EXPENDITURES COM. & GENERAL - 44 (Continued)		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
4010	Energy Efficiency Programs	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building and Land	-	-	-	-	-
4060	Ec. Dev. Incentives	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	3,000	3,000	7,000	7,000	13,500
	Total Transfers	3,000	3,000	7,000	7,000	13,500
	Total Commercial & General	436,193	464,165	516,794	471,824	561,387

2025 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 departments 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.
\$337,187 *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.
\$135,000 *Line item 15-44-2140 Professional Services*
IMA \$1,400, Postal Sub. \$1,300, KMEA/Tantalus \$20,000, G-Works \$40,000, Midwest Connect \$4,000, Itron \$10,000, M-files \$3,000, credit card transactions \$52,650, collections \$2,500, Consortium \$150
- Provide telephone and internet to offices.
\$5,000 *Line item 15-44-2180 Telephone*
- Maintenance to equipment in office.
\$4,000 *Line item 15-44-3060 Equipment Maintenance*
- Provide operating supplies to our office, in addition many other offices use from our supply.
\$14,000 *Line item 15-44-3120 Operating Supplies*
- Provide postage services for the postage machine in City office and the postage permit for bulk mailing.
\$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>	<u>Balance</u>	<u>Current</u>	<u>Transfer</u>	
	<u>Cost</u>	<u>Remaining</u>	<u>Balance</u>	<u>2024</u>	<u>2025</u>
Homeserv Ins Rebate			3,714.04	00	00
SAFE Program (JR Commission)			1,964.94	00	00

- Transfer of Funds to Municipal Equipment Reserve Fund
\$13,500 total *Line item 15-44-7200 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>2024</u>	<u>2025</u>
Upgr Comp	Ongoing		4,614.37	2,000	2,000
Upd Christ Dec	Ongoing		21,226.65	4,000	10,000
IT Backbone	Share all Depts			1,000	1,500

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. With then number of transactions increasing, these fees also increase.

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. We are evaluating the need of the Customer Service Clerk with the increase of citizens paying online which decreases office traffic and the systems being moved to the cloud is supposed to increase efficiency.

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 are in process of moving utility billing and payroll services. This process has taken longer than anticipated with incorporating Tantalus services with Utility Billing and some fixes needed for Payroll. They will then begin working on the General Ledger and Accounts Receivable/Payable modules. It appears customers are adapting to the services, but we are still having some glitches fixed.

Improving communication to public through a number of avenues to improve transparency in billing and city services.

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. With services being moved to the cloud we are planning on this assisting to train all employees at same time.

ELECTRIC UTILITY - 15 EXPENDITURES MISCELLANEOUS		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
7010	Trans to General (Franchise)	510,000	500,000	500,000	500,000	510,000
7500	Transfer - Economic Dev.	-	-	-	-	-
5020	Compensation Tax	11,423	12,190	15,000	15,000	15,000
Total Miscellaneous		521,423	512,190	515,000	515,000	525,000

ELEC. UTILITY RESERVE-32 REVENUES		ACTUAL 2023	ESTIMATED ACTUAL 2024	ESTIMATE 2025
	Unencumbered Cash Balance	450,031	581,699	601,699
0345	Interest on Investments	13,031	20,000	20,000
0567	Feb '21 Extra Ord Pwr Costs	118,271	-	-
0788	Transfer from Electric Utility	366	-	-
0789	Transfer from Water	-	-	-
0893	Miscellaneous	-	-	-
	Total Revenues	581,699	601,699	621,699
EXPENDITURES				
2040	Engineering Fees	-	-	-
2200	Other Contractual	-	-	-
4020	New Equipment	-	-	-
4050	Building & Land	-	-	-
7100	Transfer to CIRF (Water Proj.)	-	-	-
7130	Transfer to Employee Benefits	-	-	-
	Total Expenditures	-	-	-
	Unencumbered Cash Balance	581,699	601,699	621,699

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 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
0345	Interest on Investments	2,704	12,096	10,000	12,000	12,000
0454	Insurance Receipts	-	-	-	-	-
0567	Sales & Service Collections	1,271,277	1,148,331	1,200,000	1,150,000	1,200,000
0568	Sales of Supplies & Services	2,250	116	2,000	1,500	2,000
0569	Connection Fees	3,880	3,690	3,000	3,000	3,000
0576	Installation Fees & Materials	16,396	26,123	10,000	20,000	15,000
0578	Reconnect Fees	1,201	1,663	1,000	1,700	1,500
0785	Transfer from Self Insurance	-	-	-	-	-
0790	Transfer from Water Reserve	-	-	-	-	-
0893	Miscellaneous/Reimbursements	7,934	2,277	2,000	2,000	2,000
0894	Reimbursement for Gas & Oil	-	-	-	-	-
Total Revenues		1,305,642	1,194,296	1,228,000	1,190,200	1,235,500
Balance January 1		540,047	478,274	336,280	425,704	214,725
Sub-Total		1,845,689	1,672,570	1,564,280	1,615,904	1,450,225
LESS: Expenditures		1,367,415	1,246,866	1,452,018	1,401,179	1,387,356
Unencumbered Cash Balance		478,274	425,704	112,262	214,725	62,869

WATER UTILITY - 21 EXPENDITURES PRODUCTION - 40		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	77,098	81,789	66,433	52,429	55,061
1030	O.A.S.I.	6,324	5,985	5,082	4,011	4,212
1040	Retirement	8,103	7,714	6,577	4,855	5,897
1050	Insurance	20,316	20,270	14,136	12,153	13,296
1060	Overtime	10,253	-	-	-	-
Total Personal Services		122,094	115,758	92,228	73,448	78,466
2020	Bulk Fuel Purchases	-	-	-	-	-
2060	Insurance	5,435	7,139	13,000	10,000	13,000
2070	Lab Fees/Tests	1,703	1,833	2,000	3,000	4,000
2080	Membership Dues	940	920	1,000	1,000	1,000
2100	Other Utilities	6,192	5,943	7,000	5,000	7,000
2130	Printing & Advertising	534	386	1,000	500	500
2140	Professional Services	36,852	17,672	40,000	40,000	40,000
2170	Schooling	879	540	3,500	2,500	3,500
2180	Telephone	2,779	2,698	4,500	3,500	3,500
2190	Travel and Transportation	1,052	1,120	2,500	1,200	2,500
2310	Safety Equipment	-	-	1,000	500	1,000
2400	Workman's Compensation	526	524	1,000	718	1,000
Total Contractual Services		56,892	38,775	76,500	67,918	77,000
3020	Apparatus/Tools	567	699	3,000	2,500	3,000
3030	Building Maintenance/Repair	2,834	896	2,500	2,000	2,500
3040	Chemicals	46,851	56,397	48,000	48,000	50,000
3060	Equipment Maintenance/Repair	23,537	3,389	40,000	40,000	40,000
3070	Gasoline/Oil	3,526	3,394	5,000	5,000	5,000
3120	Operating Supplies	1,258	955	4,000	4,000	4,000
3130	Postage	768	547	1,000	1,000	1,000
3150	Replacement Parts	-	-	-	-	-
3160	Uniform Supplies	1,091	1,216	3,000	3,000	3,000
3170	Vehicle Maintenance	64	1,118	2,500	2,500	2,500
Total Commodities		80,496	68,611	109,000	108,000	111,000

WATER UTILITY - 21 EXPENDITURES PRODUCTION - 40 (Continued)		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	175,000	159,500	170,000	170,000	165,000
7200	Transfer to MERF	52,540	500	500	500	500
7300	Transfer to Electric Reserve	-	-	-	-	-
7310	Transfer to Water Reserve	22,000	-	15,000	15,000	10,000
	Total Transfers	249,540	160,000	185,500	185,500	175,500
	Total Production	509,022	383,144	463,228	434,866	441,966

WATER UTILITY - 21 EXPENDITURES DISTRIBUTION - 42		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	98,265	94,574	119,174	114,182	120,692
1030	O.A.S.I.	8,676	7,886	10,341	9,806	10,304
1040	Retirement	10,795	9,574	13,382	11,870	14,426
1050	Insurance	38,883	24,703	32,605	28,192	30,880
1060	Overtime	15,907	8,801	16,000	14,000	14,000
Total Personal Services		172,526	145,538	191,502	178,050	190,302
2060	Insurance	5,435	7,139	13,000	9,000	11,000
2070	Lab Fees/Tests	-	-	-	-	-
2100	Other Utilities	5,071	5,843	10,000	7,500	7,500
2130	Printing & Advertising	-	-	-	1,000	1,000
2140	Professional Services	58,900	26,597	45,000	45,000	45,000
2170	Schooling	554	900	1,000	1,000	1,000
2310	Safety Equipment	-	-	1,000	500	1,000
2350	Deposit Interest Expense	3	10	50	50	50
2400	Workman's Compensation	935	932	2,000	1,276	2,000
Total Contractual Services		70,898	41,421	72,050	65,326	68,550
3020	Apparatus/Tools	128	1,636	3,000	2,500	3,000
3040	Chemicals	-	-	-	-	-
3050	Construction Material/Supplies	77,442	85,892	64,000	64,000	64,000
3060	Equipment Maintenance/Repair	4,202	8,089	8,000	8,000	8,000
3070	Gasoline/Oil	7,654	7,717	7,000	7,000	7,000
3080	Hydrants	-	6,000	8,000	8,000	8,000
3120	Operating Supplies	2,290	2,035	6,000	4,000	5,000
3130	Postage	-	-	-	-	-
3160	Uniform Supplies	2,075	2,603	2,500	2,600	3,500
3170	Vehicle Maintenance	634	510	2,200	2,200	3,000
Total Commodities		94,425	114,482	100,700	98,300	101,500

WATER UTILITY - 21 EXPENDITURES DISTRIBUTION - 42 (Continued)		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
4020	New Equipment	15,520	23,145	10,000	10,099	10,000
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	Total Capital Outlay	15,520	23,145	10,000	10,099	10,000
7100	Transfer to CIRF	309,338	305,438	371,538	371,538	372,538
7200	Transfer to MERF	12,500	75,000	65,000	65,000	19,500
7310	Transfer to Water Reserve	22,000	-	15,000	15,000	10,000
	Total Transfers	343,838	380,438	451,538	451,538	402,038
	Total Distribution	697,207	705,024	825,790	803,313	772,390

Amortization Schedule
GO Series 2016 Bonds

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

2025 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.
\$78,466 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.
\$50,000 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.
\$165,000 Line item 21-40-7100 Transfer to CIRF

<u>CIRF</u>	Expected Cost	Balance Remaining	Current Balance	Transfer 2024	2025
Pint upd (inc media)	Ongoing		307,127.96	35,000	25,000
Repaint WA tower	Ongoing		255,000	40,000	40,000
Salt Storage (Used for Well #5& 9 repairs)			42,999.99	00	00
WA tower main contract	Ongoing		179,500	60,000	80,000
Drill well-Memory Pk	175,000	122,500	52,000	35,000	20,000

- Transfer of funds to Municipal Equipment Reserve Fund.
\$500 Line item 21-40-7200 Transfer to MERF

<u>MERF</u>	Expected Cost	Balance Remaining	Current Balance	Transfer 2024	2025
IT Backbone	Share all Depts			500	500

- Transfer of funds to Water Reserve Fund.
\$10,000 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.
\$190,302 Line item 21-42-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime
- Provide funding for liability, casualty, vehicle and property insurance for water distribution.
\$11,000 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.
\$372,538 Line item 21-42-7100 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>2024</u>	<u>2025</u>
2016 bond payment	4,807,615.18	goes till 2036	208,283.61	271,538	272,538
Water line rep	2,000,000	1,644,440.56	335,559.44	100,000	100,000

- Transfer of funds to Municipal Equipment Reserve Fund.
\$19,500 Line item 21-42-7200 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>2024</u>	<u>2025</u>
Vactron	150,000	84,000	66,000	12,000	12,000
Upd Timberln Comm			(26,111.89)	50,000	7,000
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	1,401.78	3,598.22	2,500	00
IT Backbone	Share all Depls			500	500

- Transfer of funds to Water Reserve Fund.
\$10,000 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 continue working with Viking to get a plan in place. Current plan is to complete work on power plant tower in 2024.

Training of staff for certifications required to meet State requirements.

Crew is still fairly 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, they require replacement of 3% percent of your water lines that are lead annually. The City is fortunate not to have any lead lines in our system. However, we do have some smaller lines around the city that need replaced due to age.

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.

Working on replacing remaining water meters to radio read. ERT and meter pricing has risen in the last couple of years.

Prices for chemicals to treat the water continue to rise.

WATER UTILITY - 21 EXPENDITURES MISCELLANEOUS		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
7130	Trans to General (Franchise)	150,000	150,000	150,000	150,000	160,000
7160	Transfer to Electric C&G	-	-	-	-	-
5020	Clean Drinking Water Fee	10,224	7,768	10,500	10,500	10,500
5080	Comp Tax Remittance	962	931	2,500	2,500	2,500
Total Miscellaneous		161,186	158,699	163,000	163,000	173,000

WATER UTILITY RESERVE-33 REVENUES		ACTUAL 2023	ESTIMATED ACTUAL 2024	ESTIMATE 2025
	Unencumbered Cash Balance	275,067	281,779	311,366
0345	Interest on Investments	6,712	8,000	7,500
0789	Transfer from Water Utility	-	30,000	20,000
0893	Miscellaneous	-	-	-
	Total Revenues	281,779	319,779	338,866
EXPENDITURES				
2040	Engineering Fees	-	-	-
2200	Other Contractual	-	-	-
4020	New Equipment	-	-	-
4050	Building & Land	-	-	-
7130	Transfer to Employee Benefits	-	-	-
7250	Transfer to BASE Grant	-	8,413	-
	Total Expenditures	-	8,413	-
	Unencumbered Cash Balance	281,779	311,366	338,866

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 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
0345	Interest On Investments	572	3,914	2,600	5,000	5,000
0454	Insurance Receipts	-	-	-	-	-
0567	Sales & Service Collections	485,276	463,376	480,000	480,000	480,000
0576	Installation Fees & Materials	1,500	500	1,000	1,250	1,000
0785	Transfer from Self Insurance	-	-	-	-	-
0893	Misc./Reimbursement	-	-	-	-	-
Total Revenues		487,348	467,790	483,600	486,250	486,000
Balance January 1		122,172	157,925	150,799	218,637	125,962
Sub-Total		609,520	625,715	634,399	704,887	611,962
LESS: Expenditures		451,595	407,078	613,058	578,925	611,459
Unencumbered Cash Balance		157,925	218,637	21,341	125,962	503

SEWER UTILITY - 23 EXPENDITURES TREATMENT - 41		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	42,165	30,962	108,625	94,847	99,288
1030	O.A.S.I.	3,364	2,471	8,539	7,485	8,920
1040	Retirement	3,823	3,032	10,500	9,061	10,955
1050	Insurance	23,221	12,573	37,456	26,281	28,681
1060	Overtime	1,906	1,407	3,000	3,000	3,000
	Total Personal Services	74,479	50,445	168,120	140,674	150,844
2060	Insurance	5,435	7,139	9,000	7,500	9,000
2070	Lab Fees/Tests	1,080	1,197	4,000	2,000	3,000
2100	Other Utilities	-	-	-	-	-
2140	Professional Services	3,106	3,832	4,800	4,500	4,800
2170	Schooling	265	474	750	750	1,000
2180	Telephone	1,893	1,678	2,000	2,000	2,000
2190	Travel & Transportation	-	391	1,100	1,000	1,600
2310	Safety Equipment	-	-	250	250	250
2400	Workman's Compensation	862	860	1,500	1,176	1,500
	Total Contractual Services	12,641	15,571	23,400	19,176	23,150

SEWER UTILITY - 23 EXPENDITURES TREATMENT - 41 (Continued)		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
3020	Apparatus/Tools	642	294	600	600	600
3030	Building Maintenance/Repair	550	-	500	500	500
3040	Chemicals	3,255	6,163	8,000	8,000	8,000
3060	Equipment Maintenance/Repair	89,685	3,154	25,000	25,000	25,000
3070	Gasoline/Oil	1,736	2,154	4,000	2,500	3,000
3120	Operating Supplies	1,966	1,577	2,500	2,500	2,500
3130	Postage	138	129	250	250	250
3160	Uniform Supplies	416	1,067	1,250	1,200	1,500
3170	Vehicle Maintenance	1,548	145	1,500	750	1,500
	Total Commodities	99,936	14,683	43,600	41,300	42,850
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	52,555	40,000	40,180	40,000
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	Total Capital Outlay	-	52,555	40,000	40,180	40,000
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	12,250	9,000	1,000	1,000	1,000
7320	Transfer to Sewer Reserve	-	-	-	-	-
	Total Transfers	12,250	9,000	1,000	1,000	1,000
	Total Treatment	199,306	142,254	276,120	242,330	257,844

SEWER UTILITY - 23 EXPENDITURES COLLECTION - 43		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	8,414	46,972	51,784	51,584	54,080
1030	O.A.S.I.	697	3,862	4,153	4,137	4,328
1040	Retirement	895	4,791	5,374	5,008	6,060
1050	Insurance	8,852	20,099	16,027	19,749	22,047
1060	Overtime	768	3,784	2,500	2,500	2,500
Total Personal Services		19,626	79,508	79,838	82,978	89,015
2050	Equipment Maintenance/Repair	-	-	-	-	-
2060	Insurance	5,435	7,139	13,000	10,000	13,000
2100	Other Utilities	-	-	-	-	-
2140	Professional Services	2,625	1,430	1,500	1,500	1,500
2170	Schooling	529	540	500	500	1,000
2310	Safety Equipment	-	-	300	300	300
2400	Workman's Compensation	599	597	1,200	817	1,200
Total Contractual Services		9,188	9,706	16,500	13,117	17,000

SEWER UTILITY - 23 EXPENDITURES COLLECTION - 43 (Continued)		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
3020	Apparatus/Tools	351	876	1,000	1,000	1,000
3040	Chemicals	-	1,993	2,000	2,000	2,000
3050	Construction Materials/Supplies	8,313	9,044	7,500	7,500	7,500
3060	Equipment Maintenance/Repair	13,996	600	25,000	25,000	24,500
3120	Operating Supplies	901	596	1,500	1,500	1,500
3130	Postage	-	-	-	-	-
3160	Uniform Supplies	-	-	1,100	1,000	1,100
	Total Commodities	23,561	13,109	38,100	38,000	37,600
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	39,914	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	Total Capital Outlay	39,914	-	-	-	-
7100	Transfer to CIRF	10,000	10,000	50,000	50,000	50,000
7200	Transfer to MERF	-	2,500	2,500	2,500	-
7320	Transfer to Sewer Reserve	-	-	-	-	-
	Total Transfers	10,000	12,500	52,500	52,500	50,000
	Total Collection	102,289	114,823	186,938	186,595	193,615

**2025 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.
\$150,844 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.
\$3,000 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.
\$3,000 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>	Expected Cost	Balance Remaining	Current Balance	Transfer 2024	2025
Riding Mower			22,855.80	00	00
Replace Tractor	50,000	(14.95)	50,014.95	00	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.
\$89,015 *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.
\$24,500 *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>	Expected Cost	Balance Remaining	Current Balance	Transfer 2024	2025
Lift Station Upgrades	Ongoing		85,000	10,000	10,000
Sewer Line Main.	Ongoing		20,000	40,000	40,000

- Transfer to Municipal Equipment Reserve Fund.
\$00 *Line item 23-43-7200 Transfer to MERF*

<u>MERF</u>	Expected Cost	Balance Remaining	Current Balance	Transfer 2024	2025
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	1,401.78	3,598.22	2,500	00

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.

Keeping up with the sewer line deficiencies in the system discovered after the camera and cleaning projects. We had a sewer lining project completed in 2023.

We are in need of additional improvements at the treatment plant such as VFD's for the blowers, DO probe and SCADA computer for the reaeration zone. I have reviewed costs and they continue to rise.

SEWER UTILITY - 23 EXPENDITURES MISCELLANEOUS		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
7130	Trans to General (Franchise)	125,000	125,001	125,000	125,000	135,000
7160	Transfer to Electric C&G	25,000	25,000	25,000	25,000	25,000
Total Misc. Expenditures		150,000	150,001	150,000	150,000	160,000

SEWER UTILITY RESERVE-37 REVENUES		ACTUAL 2023	ESTIMATED ACTUAL 2024	ESTIMATE 2025
	Unencumbered Cash Balance	224,664	218,565	215,952
0345	Interest on Investments	5,595	5,800	5,500
0786	Transfer from Sewer Utility	-	-	-
0789	Transfer from Water	-	-	-
0893	Miscellaneous	-	-	-
	Total Revenues	230,259	224,365	221,452
EXPENDITURES				
2040	Engineering Fees	-	-	-
2200	Other Contractual	-	-	-
4020	New Equipment	11,694	-	-
4050	Building & Land	-	-	-
7130	Transfer to BASE Grant	-	8,413	-
	Total Expenditures	11,694	8,413	-
	Unencumbered Cash Balance	218,565	215,952	221,452

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 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
0345	Interest on Investments	200	1,404	1,500	1,800	1,500
0567	Collections	505,502	573,163	621,000	600,000	600,000
0570	Sherman County Tipping Fee	-	-	-	-	-
0572	Yard Waste	-	-	-	-	-
0574	Special Collections	-	-	-	-	-
0577	Miscellaneous	-	-	-	-	-
	Total Revenues	505,702	574,567	622,500	601,800	601,500
	Balance January 1	90,646	72,684	65,634	66,826	58,376
	Sub-Total	596,348	647,251	688,134	668,626	659,876
	LESS: Expenditures	523,664	580,425	650,250	610,250	650,250
	Unencumbered Cash Balance	72,684	66,826	37,884	58,376	9,626

HEALTH & SANITATION - 30 EXPENDITURES		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
1010	Salaries	-	-	-	-	-
1030	O.A.S.I.	-	-	-	-	-
1040	Retirement	-	-	-	-	-
1050	Insurance	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2060	Insurance	-	-	-	-	-
2100	Other Utilities	-	-	-	-	-
2130	Printing/Advertising	30	33	250	250	250
2140	Professional Services	-	-	-	-	-
2170	Schooling	-	-	-	-	-
2180	Telephone	-	-	-	-	-
2220	Solid Waste Contract	469,234	535,392	600,000	560,000	600,000
2310	Safety Equipment	-	-	-	-	-
2400	Workman's Compensation	-	-	-	-	-
2500	Property Taxes	-	-	-	-	-
	Total Contractual Services	469,264	535,425	600,250	560,250	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	-	-	-	-	-
	Total Commodities	-	-	-	-	-

HEALTH & SANITATION - 30 EXPENDITURES (Continued)		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7130	Trans to General (Franchise)	54,400	45,000	50,000	50,000	50,000
7160	Transfer to Electric C&G	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	Total Transfers	54,400	45,000	50,000	50,000	50,000
	Total Solid Waste	523,664	580,425	650,250	610,250	650,250

**2025 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.

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.

Contractor asking for an increase in contract, while the City has the electric, water and sewer utility rates that need to be addressed.

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

CAPITAL IMP. RESERVE FUND - 38		ACTUAL 2023	ESTIMATED ACTUAL 2024	ESTIMATE ACTUAL 2025
	Unencumbered Cash Balance	4,586,167	5,335,536	5,715,443
0345	Interest on Investments	119,867	190,000	180,000
0451	Insurance Receipts	-	-	-
0567	Feb '21 Extra Ord Pwr Costs	81,312	-	-
0574	Sales TX Receipts St Imp Project	179,033	400,000	400,000
0786	Transfer from Sewer Utility	10,000	50,000	50,000
0787	Transfer from General	82,500	140,500	115,000
0788	Transfer from Electric Utility	279,000	310,000	238,000
0789	Transfer from Water	464,938	541,538	537,538
0795	Transfer from Electric Reserve	-	-	-
0796	Transfer from Cemetery Imp.	-	25,000	15,000
0893	Misc./Reimbursements	51,329	55,000	50,000
	Total Revenues	5,854,146	7,047,574	7,300,981
EXPENDITURES				
4010	General	46,523	32,797	9,000
4020	Street	24,582	197,246	150,000
4030	Electric Utility	127,115	602,000	-
4040	Health & Sanitation	-	-	-
4050	Airport Fund	-	-	-
4060	Sewer Utility	-	40,000	120,000
4080	Water Utility	320,390	460,088	347,538
4090	Cemetery	-	-	-
	Total Expenditures	518,610	1,332,131	626,538
	Unencumbered Cash Balance	5,335,536	5,715,443	6,674,443

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 2023	ESTIMATED ACTUAL 2024	ESTIMATE 2025
	Unencumbered Cash Balance	40,837	62,032	2,132
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	1,195	1,100	800
0787	Transfer from General Fund	20,000	25,000	20,000
0793	Transfer from CIRF	-	-	-
	Total Revenues	62,032	88,132	22,932
EXPENDITURES				
2040	Infrastructure Grants	-	86,000	-
2080	Ec. Dev. Grants	-	-	-
2120	Beautification Grants	-	-	-
2200	Arts & Rec. Grants	-	-	-
4010	Other	-	-	-
	Total Expenditures	-	86,000	-
	Unencumbered Cash Balance	62,032	2,132	22,932

	Total	City	St/Fed/Other
2040 Base Grant Local share (project budgeted in fund 06) for 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 2023	ESTIMATED ACTUAL 2024	ESTIMATE ACTUAL 2025
	Unencumbered Cash Balance	2,385,321	2,600,365	2,900,389
0345	Interest on Investments	63,245	105,000	90,000
0567	Feb '21 Extra Ord Pwr Costs	169,246	280,754	-
0786	Transfer from Sewer Utility	11,500	3,500	1,000
0787	Transfer from General	113,500	127,500	122,500
0788	Transfer from Electric Utility	162,270	131,270	142,770
0789	Transfer from Water Utility	75,500	65,500	20,000
0791	Transfer from Health & Sanitation	-	-	-
0893	Miscellaneous	26,933	15,000	10,000
	Total Revenues	3,007,515	3,328,889	3,286,659
EXPENDITURES				
4010	General	265,675	107,000	70,250
4020	Street	-	266,000	-
4030	Electric Utility	2,045	4,500	4,500
4040	Health & Sanitation	-	-	-
4050	Airport Fund	-	-	-
4060	Sewer Utility	-	3,000	238,000
4080	Water Utility	139,430	48,000	35,000
4090	Cemetery	-	-	-
7100	Transfer to CIRF (Water Proj.)	-	-	-
	Total Expenditures	407,150	428,500	347,750
	Unencumbered Cash Balance	2,600,365	2,900,389	2,938,909

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.

EMPLOYEE BENEFITS - 45 REVENUES		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
	Unencumbered Cash Balance	227,276	194,466	128,620	138,825	132,992
0101	Ad Valorem Tax	564,689	553,552	650,036	630,000	627,985
	Neighborhood Revitalization	(25,695)	(26,628)	(22,268)	(22,679)	(16,435)
0103	Delinquent Tax	8,576	16,916	8,000	14,000	8,000
0105	Excise Tax	23	20	35	10	9
0107	Motor Vehicle Tax	49,928	83,674	71,300	71,300	72,805
0112	Recreational Vehicle Tax	3,535	1,590	1,506	1,506	1,477
0114	16/20 M Vehicle Tax	2,999	4,241	6,203	5,000	3,951
0115	In Lieu of Tax	-	-	-	-	-
0345	Interest on Investments	2,289	9,599	6,000	8,500	8,000
0454	Insurance Receipts	2,040	-	-	-	-
0785	Transfer from Self Insurance	-	-	-	-	-
0788	Transfer from General Fund	-	-	-	-	-
0789	Transfer from Elect Reserve	-	-	-	-	-
0790	Transfer from Water Reserve	-	-	-	-	-
0792	Transfer from Sewer Reserve	-	-	-	-	-
0893	Miscellaneous Reimbursements	-	-	21,470	-	-
	Total Revenue	835,660	837,430	870,902	846,462	838,784
EXPENDITURES						
1050	Health & Accident Insurance	391,699	430,105	538,000	426,656	485,472
2060	Remittance to Workman Comp	22,647	22,368	40,000	30,897	38,000
4050	Building & Land/NRP	-	-	-	-	-
5040	Remittance to Unemployment	1,383	1,498	9,178	1,694	5,901
5090	Remittance to Social Security	106,123	116,147	132,294	114,235	137,274
5110	Remittance to KPERS	119,342	128,487	151,430	139,988	172,137
	Total Expenditures	641,194	698,605	870,902	713,470	838,784
	Unencumbered Cash Balance	194,466	138,825	-	132,992	-

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.

2025 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.
\$627,985 - \$16,435 *Line items 45-00-0101 Ad valorem tax*
- Collect remainders of taxes, fees and grant that apply
- Budget appropriate amount of health insurance estimated 8% increase
\$485,472 *Line items 45-01-1050*
- Workmen's comp – same amount
\$38,000 *Line item 45-01-2060 Remittance to Workman Comp*
- Remittance to Unemployment.
\$5,901 *Line item 45-01-5040 Remittance to Unemployment*
- Social Security
\$137,274 *Line item 45-01-5090 Remittance to Social Security*
- KPERS
\$172,137 *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 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
	Unencumbered Cash Balance	476,021	430,792	450,944	493,089	458,314
0345	Interest on Investments	1,787	11,032	4,000	11,325	11,000
0786	Transfer from Sewer Utility	18,179	19,508	35,224	25,785	27,964
0787	Transfer from Empl. Benefits	222,591	254,847	306,174	246,678	277,020
0788	Transfer from Electric Utility	175,889	173,312	207,332	159,507	170,766
0789	Transfer from Water Utility	32,872	25,655	25,932	21,930	23,480
0790	Transfer from Econ. Dev.	322	-	-	-	-
0893	Misc. Reimbursements	2,491	-	-	-	-
	Total Revenues	930,152	915,146	1,029,606	958,314	968,544
EXPENDITURES						
5030	Payments toward Stoploss	499,360	422,057	625,000	500,000	625,000
5040	Payments of Employee Claims	-	-	-	-	-
7130	Transfer to Employee Benefits	-	-	-	-	-
7160	Transfer to Electric Utility	-	-	-	-	-
7200	Transfer to Sewer Utility	-	-	-	-	-
7250	Transfer to Water Utility	-	-	-	-	-
	Total Expenditures	499,360	422,057	625,000	500,000	625,000
	Unencumbered Cash Balance	430,792	493,089	404,606	458,314	343,544

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.

2025 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.
\$458,314 – current cash balance expected for fund
\$968,544 – 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		ACTUAL	ACTUAL	BUDGET	REVISED	BUDGET
REVENUES		2022	2023	2024	2024	2025
	Unencumbered Cash Balance	346,551	377,322	359,637	375,357	347,783
0101	Ad Valorem Tax	-	24,115	10,000	9,600	-
	Neighborhood Revitalizaion	-	(1,141)	(355)	(349)	-
0103	Delinquent Tax	148	332	-	325	-
0105	Excise Tax	1	1	2	-	-
0107	Motor Vehicle Tax	1,880	1,582	3,054	3,000	1,120
0112	Recreational Vehicle Tax	44	10	64	50	23
0114	16/20 M Tax	157	45	265	265	61
0115	In Lieu of Tax	-	-	-	-	-
0232	Reimb. From KDOT	-	-	-	-	-
0234	Reimb. From U.S. Treasurer	-	-	-	-	-
0345	Interest on Investments	1,713	9,600	7,000	17,000	15,000
0566	Hangar Rental Income	32,450	28,625	30,000	28,000	30,000
0893	Miscellaneous/Gas Royalty	1,380	988	1,000	850	900
	Total Revenues	384,324	441,479	410,667	434,098	394,887
EXPENDITURES						
2040	Engineering Fees	-	-	-	-	-
2200	Other - Contractual	-	-	-	-	-
4010	Other - Capital outlay	7,002	66,122	410,667	86,315	394,887
4050	Building & Land/NRP	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	Total Expenditures	7,002	66,122	410,667	86,315	394,887
	Unencumbered Cash Balance	377,322	375,357	-	347,783	0

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	
2023/24	Acquire Snow Removal Equipment(FAA/BIL) *	970,677.00	873,609.00	97,068.00	
2024	Construct/Rehab Salt & Chem Storage Bldg *	395,800.00	356,220.00	39,580.00	

AIRPORT IMPROVEMENT - 31		ACTUAL	ESTIMATED	ESTIMATE
REVENUES		2023	ACTUAL 2024	2025
	Unencumbered Cash Balance	(3,739)	(478,634)	-
0234	Reimbursement from US Treas.	198,144	1,492,350	502,735
0710	Transfer from Capital Reserve	-	-	-
0711	Transfer from Airport Fund	66,122	86,315	39,580
0893	Miscellaneous	-	-	-
	Total Revenues	260,527	1,100,031	542,315
EXPENDITURES				
2010	Construction	696,190	824,336	455,992
2040	Engineers & Fiscal Agent Fees	42,971	275,695	86,323
	Total Expenditures	739,161	1,100,031	542,315
	Unencumbered Cash Balance	(478,634)	-	-

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	
2023/24	Acquire Snow Removal Equipment(FAA/BIL) *	970,677.00	873,609.00	97,068.00	
2024	Construct/Rehab Salt & Chem Storage Bldg *	395,800.00	356,220.00	39,580.00	

2025 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 FY24 and FY25, 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	65,450
Acquire SRE (FAA/BIL)	970,677	873,609	97,068
Construct/REhabi Salt & Chem Bldg	395,800	356,220	39,580

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 \$150 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 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
	Unencumbered Cash Balance	3,023	-	1,140	-	-
0101	Ad Valorem Tax	151,815	171,380	184,977	175,000	196,489
	Neighborhood Revitalization	(6,908)	(8,226)	(6,337)	(6,453)	(4,994)
0103	Delinquent Tax	3,062	5,617	2,000	5,600	2,000
0105	Excise Tax	8	7	11	3	2
0107	Motor Vehicle Tax	23,199	20,700	22,028	20,000	20,718
0112	Recreational Vehicle Tax	1,137	448	465	465	420
0114	16/20 M Vehicle Tax	1,151	1,228	1,916	1,916	1,125
0115	In Lieu of Tax	-	-	-	-	-
	Total Revenues	176,487	191,154	206,200	196,531	215,760
EXPENDITURES						
4050	Building & Land/NRP	-	-	-	-	-
5050	Appropriation to Library Board	176,487	191,154	206,200	196,531	215,760
	Total Expenditures	176,487	191,154	206,200	196,531	215,760
	Unencumbered Cash Balance	-	-	-	-	-

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		ACTUAL	ACTUAL	BUDGET	REVISED	BUDGET
REVENUES		2022	2023	2024	2024	2025
	Unencumbered Cash Balance	619	-	35	-	-
0101	Ad Valorem Tax	40,552	32,480	36,192	35,500	37,601
	Neighborhood Revitalization	(1,845)	(1,568)	(1,240)	(1,263)	(956)
0103	Delinquent Tax	833	1,476	800	1,400	1,000
0105	Excise Tax	2	2	2	-	-
0107	Motor Vehicle Tax	6,282	5,526	4,200	4,200	4,054
0112	Recreational Vehicle Tax	305	120	89	89	82
0114	16/20 M Vehicle Tax	310	328	365	325	219
0115	In Lieu of Tax	-	-	-	-	-
	Total Revenue	47,058	38,364	40,443	40,251	42,000
EXPENDITURES						
4050	Building & Land/NRP	-	-	-	-	-
5050	Remittance to Library	47,058	38,364	40,443	40,251	42,000
	Total Expenditures	47,058	38,364	40,443	40,251	42,000
	Unencumbered Cash Balance	-	-	-	-	-

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		2022	2023	2024	2024	2025
	Unencumbered Cash Balance	39,176	19,098	34,633	25,341	2,495
0101	Ad Valorem Tax	235,237	259,384	253,843	230,000	278,633
	Neighborhood Revitalization	(10,704)	(12,454)	(8,696)	(8,857)	(7,082)
0103	Delinquent Tax	4,837	8,842	-	8,500	-
0105	Excise Tax	14	11	16	8	3
0107	Motor Vehicle Tax	35,515	33,444	33,349	33,349	28,431
0112	Recreational Vehicle Tax	1,756	695	704	704	577
0114	16/20 M Vehicle Tax	1,828	1,909	2,901	2,200	1,543
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	564	2,412	-	3,000	-
0784	Transfer From Imp. Fund	-	-	-	-	-
	Total Revenues	308,223	313,341	316,750	294,245	304,600
EXPENDITURES						
4050	Building & Land/NRP	-	-	-	-	-
6010	Bond Principal	245,000	250,000	260,000	260,000	265,000
6020	Interest Coupons	44,125	38,000	31,750	31,750	24,600
6030	Commission & Postage	-	-	-	-	-
6040	Cash Basis Guarantee	-	-	25,000	-	15,000
6090	Cost of Issuance	-	-	-	-	-
7870	Transfer to General Operating	-	-	-	-	-
	Total Expenditures	289,125	288,000	316,750	291,750	304,600
	Unencumbered Cash Balance	19,098	25,341	-	2,495	-

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

Amortization Schedule
GO Series 2017 Bonds

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

CEMETERY IMPROVEMENT-05 REVENUES	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
Unencumbered Cash Balance	264,446	275,150	279,675	280,299	262,287
0345 Interest on Investments	778	4,593	1,500	5,500	5,000
0451 Cemetery Lot Sales	6,700	2,800	6,000	3,500	5,000
0452 Burial Permit Sales	5,900	5,500	5,500	5,500	5,500
0500 Revenue from Tree Fund	100	100	175	100	100
0510 Revenue from Fence Fund	56	44	75	88	100
0560 Transfer from Cemetery Funds	-	-	-	-	-
0893 Miscellaneous	253	-	-	-	-
Total Revenues	278,233	288,187	292,925	294,987	277,987
EXPENDITURES					
2140 Professional Services	988	-	150	150	150
3060 Equipment Maintenance	-	-	-	-	-
3120 Operating Supplies	50	-	-	50	50
3180 Other	-	-	-	-	-
4020 New Equipment	-	-	-	-	-
4050 Building and Land	1,395	7,138	47,000	31,500	36,500
4200 Tree Fund	650	750	30,000	1,000	30,000
4300 Fence Fund	-	-	35,000	-	35,000
Total Expenditures	3,083	7,888	112,150	32,700	101,700
Unencumbered Cash Balance	275,150	280,299	180,775	262,287	176,287

Per Ordinance 1350, revenues from this fund are the sale of burial and niche spaces and interest from Endowment, Perpetual Care, and Improvement. 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	6,000
Fence & Bldg Improvements for shop and chapel	14,000
Transfer to CIRF: land purchase	15,000
4200 Trees	2,500

LAW ENF. TRUST - 19 REVENUES		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
0107	Vehicle Impound Proceeds	255	-	-	-	-
0318	Regional Training Proceeds	-	-	-	-	-
0345	Interest on Investments	62	668	350	2,100	2,000
0464	Federal Equitable Sharing Proc.	-	-	-	-	-
0891	Pending or Holding Prop. Proc.	-	-	-	-	-
0892	State Drug Tax Sharing Proceeds	-	-	-	-	-
0893	State Special LETF Proceeds	933	58,085	20,000	15,000	10,000
0894	Miscellaneous Reimbursement	-	-	-	-	-
Total Revenues		1,250	58,753	20,350	17,100	12,000
Balance January 1		15,457	14,795	34,095	62,869	67,969
Sub-Total		16,707	73,548	54,445	79,969	79,969
LESS: Expenditures		1,912	10,679	31,500	12,000	22,000
UNENCUMBERED CASH BAL.		14,795	62,869	22,945	67,969	57,969

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

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

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

2024 Legislature put into law that makes it difficult for agencies to continue collection of funds through forfeitures.

LAW ENF TRUST - 19 EXPENDITURES		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
STATE SPECIAL - 01						
2200	Contractual	260	6,518	1,500	2,000	2,000
4010	Other Capital Outlay	-	-	-	-	-
4020	New Equipment	287	4,161	30,000	10,000	20,000
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	1,365	-	-	-	-
4060	Training	-	-	-	-	-
Total State Special		1,912	10,679	31,500	12,000	22,000
PENDING OR HOLDING PROPERTY - 27						
2200	Contractual	-	-	-	-	-
4010	Other Capital Outlay	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	-	-	-	-	-
4060	Training	-	-	-	-	-
Total Pending/Holding Prop.		-	-	-	-	-
STATE DRUG TAX SHARING - 29						
2200	Contractual	-	-	-	-	-
4010	Other Capital Outlay	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	-	-	-	-	-
4060	Training	-	-	-	-	-
Total State Drug Tax		-	-	-	-	-
FED EQUITABLE SHARING - 31						
2200	Contractual	-	-	-	-	-
4010	Other Capital Outlay	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	-	-	-	-	-
4060	Training	-	-	-	-	-
Total State Drug Tax		-	-	-	-	-
TOTAL EXPENDITURES		1,912	10,679	31,500	12,000	22,000
01-4020 Equipment		20,000				

MUNICIPAL COURT DIVERSION FEES - 18 REVENUES		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
	Unencumbered Cash Balance	16,179	14,351	9,436	13,716	9,116
0344	Fees Collected	2,736	2,000	2,000	1,000	2,000
0345	Interest on Investments	74	305	100	400	400
0893	Miscellaneous Reimbursement	-	-	-	-	-
	Total Revenue	18,989	16,656	11,536	15,116	11,516
EXPENDITURES						
2170	Schooling and Training	634	584	1,500	1,000	1,500
4020	New Equipment/Software	4,004	2,356	5,000	5,000	5,000
	Total Expenditures	4,638	2,940	6,500	6,000	6,500
	Unencumbered Cash Balance	14,351	13,716	5,036	9,116	5,016

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 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
	Unencumbered Cash Balance	114,803	98,176	76,176	77,850	94,530
0234	Reimbursement from the State	-	-	401,280	401,280	-
0345	Interest on Investments	-	-	-	-	-
0594	Gasoline Tax	118,372	119,543	119,220	118,000	118,000
	Total Revenues	233,175	217,719	596,676	597,130	212,530
EXPENDITURES						
3000	Repair and Maintenance	-	-	-	-	-
3120	Reconstruction	134,999	139,869	551,280	502,600	165,000
4000	New Construction	-	-	-	-	-
	Total Expenditures	134,999	139,869	551,280	502,600	165,000
	Unencumbered Cash Balance	98,176	77,850	45,396	94,530	47,530

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. Using gas tax money from the State is local share for grant. Cost Share Grant is 80/20 split for construction.

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

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		2022	2023	2024	2024	2025
	Unencumbered Cash Balance	14,109	10,427	14,627	6,176	176
0109	Local Liquor Tax	8,220	9,791	9,020	9,000	9,000
0345	Interest on Investments	-	-	-	-	-
	Total Revenues	22,329	20,218	23,647	15,176	9,176
EXPENDITURES						
2200	Contractual	-	-	-	-	-
3180	Other Commodities	-	-	-	-	-
4010	Capital Outlay	11,902	14,042	15,000	15,000	9,176
	Total Expenditures	11,902	14,042	15,000	15,000	9,176
	Unencumbered Cash Balance	10,427	6,176	8,647	176	-

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 In 2024 completed shade structure in Steever Park and additional pickle ball court. Need to complete sidewalk in Gulick Park.

VEHICLE INSPECTION (VIN) - 25 REVENUES		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	REVISED 2024	BUDGET 2025
	Unencumbered Cash Balance	34,222	31,177	30,952	32,795	25,008
0345	Interest on Investments	133	792	600	1,000	1,000
0347	Fees Collected	9,340	10,000	9,500	10,000	10,000
	Total Revenue	43,695	41,969	41,052	43,795	36,008
EXPENDITURES						
2150	Remittance to State of KS	-	-	-	-	-
2170	Schooling and Training	9,886	2,529	8,000	8,000	8,000
3180	Supplies	1,200	1,000	1,500	1,000	1,500
4020	New Equipment	1,432	5,645	9,787	9,787	8,000
4040	Office Equipment	-	-	-	-	-
	Total Expenditures	12,518	9,174	19,287	18,787	17,500
	Unencumbered Cash Balance	31,177	32,795	21,765	25,008	18,508

The City Police Department complete 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
	Police Equipment	6,000

ARPA PROJECT - 35		ACTUAL 2023	ESTIMATED ACTUAL 2024	ESTIMATE ACTUAL 2025
	Unencumbered Cash Balance	498,025	216,568	-
0234	Reimb. From State of Kansas	-	-	-
0345	Interest on Investments	9,506	5,500	-
0789	Transfer from Water	-	-	-
	Total Revenues	507,531	222,068	-
EXPENDITURES				
2040	Engineering Fees	55,000	-	-
2050	Construction Costs	228,153	-	-
2140	Professional Services	-	-	-
2150	Issue Cost	-	-	-
7040	Transfer to BASE Grant St. Imp.	7,810	222,068	-
	Total Expenditures	290,963	222,068	-
	Unencumbered Cash Balance	216,568	-	-

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.

CID PROJECT - 28 REVENUES		ACTUAL 2023	ESTIMATE ACTUAL 2024
	Unencumbered Cash Balance	-	-
0234	CID Proj. 25th St Sales Tax	-	-
0345	CID Proj. - Irvin Development	100,336	75,000
0360	CID Proj. - 24/7 Project	70,780	70,000
0893	CID Proj.	-	-
	Total Revenues	<u>171,116</u>	<u>145,000</u>
EXPENDITURES			
2040	CID Proj. - 25th Street	-	-
2050	CID Proj. - Irvin Development	100,336	75,000
2060	CID Proj. - 24/7 Project	70,780	70,000
2140	CID Proj.	-	-
2300	CID Proj.	-	-
3120	CID Proj.	-	-
6020	CID Proj.	-	-
6090	CID Proj.	-	-
	Total Expenditures	<u>171,116</u>	<u>145,000</u>
	Unencumbered Cash Balance	-	-

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

EFFICIENCY KS PROJECT - 39		ACTUAL	ESTIMATED
REVENUES		2023	ACTUAL 2024
	Unencumbered Cash Balance	-	-
0234	Payment from State	-	-
0235	Utility Loan Payment	1,646	1,614
0345	Interest on Investment	-	-
	Total Revenues	<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.	<u>48</u>	<u>48</u>
	Total Expenditures	<u>1,646</u>	<u>1,614</u>
	Unencumbered Cash Balance	-	-

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 2023	ESTIMATED ACTUAL 2024
	Unencumbered Cash Balance	144,368	147,278
0575	Meter Deposit Receipts	28,330	24,000
	Total Revenues	<u>172,698</u>	<u>171,278</u>
EXPENDITURES			
5060	Meter Deposits Refunded	25,420	24,500
	Total Expenditures	<u>25,420</u>	<u>24,500</u>
	Unencumbered Cash Balance	147,278	146,778

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 2023	ESTIMATE ACTUAL 2024
	Unencumbered Cash Balance	5,479	5,609
0345	Interest on Investment	130	75
0454	Building Insurance Payment	-	-
	Total Revenues	<u>5,609</u>	<u>5,684</u>
EXPENDITURES			
5060	Approved Refunds	-	5,684
	Total Expenditures	<u>-</u>	<u>5,684</u>
	Unencumbered Cash Balance	5,609	-

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 2023	ESTIMATED ACTUAL 2024	ESTIMATE 2025
	Unencumbered Cash Balance	89,336	73,002	71,492
0345	Interest on Investments	3,777	990	900
0451	Donations and Gifts	6,047	2,500	3,000
0567	Visitor Donations	2,050	1,000	1,000
0893	Miscellaneous	-	-	-
	Total Revenues	101,210	77,492	76,392
EXPENDITURES				
2140	Professional Services	23,340	1,500	3,500
3060	Equipment Maintenance	-	-	-
3130	Education/Exhibits	-	2,500	2,500
4020	New Equipment	-	-	-
4050	Building & Land	4,868	2,000	2,000
7400	Transfer to	-	-	-
	Total Expenditures	28,208	6,000	8,000
	Unencumbered Cash Balance	73,002	71,492	68,392

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 in Ameriprise Funds that board approved in 2022.

Bal. A: 03/08/2024

Max Alderman Donation:	59,672.19
Match Day monies	6,553.24
Misc. Memorial Donations	5,440.19
Brick Fundraiser	1,765.00

	SALES TAX - 14 REVENUES	ACTUAL 2023	ESTIMATE ACTUAL 2024
	Unencumbered Cash Balance	-	-
0574	Collections	<u>238,860</u>	<u>262,000</u>
	Total Revenues	238,860	262,000
	 EXPENDITURES		
5080	Remittance to state of Kansas	<u>238,860</u>	<u>262,000</u>
	Total Expenses	238,860	262,000
	 Unencumbered Cash Balance	 -	 -

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

STATE WATER PLAN - 48		ACTUAL	ESTIMATED
REVENUES		2023	ACTUAL 2024
	Unencumbered Cash Balance	3,030	3,892
0567	Collections	9,148	10,600
	Total Revenues	<u>12,178</u>	<u>14,492</u>
EXPENDITURES			
5080	Miscellaneous	-	-
5090	Payments to State	8,286	10,600
	Total Expenditures	<u>8,286</u>	<u>10,600</u>
	Unencumbered Cash Balance	3,892	3,892

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		ACTUAL	ESTIMATE
REVENUES		2023	ACTUAL 2024
	Unencumbered Cash Balance	-	625,648
0234	Reimb Base Grant	678,208	678,208
0235	Reimb Cost Share Grant	10,000	1,500
0345	Interest on Investments	-	-
0893	Misc. Reimb.	24,000	428,139
	Total Revenues	<u>712,208</u>	<u>1,733,495</u>

EXPENDITURES

2050	Construction Costs Base Grant	-	1,608,495
2060	Construction Costs Cost Share Grant	-	-
2140	Professional Services Base Grant	75,060	125,000
2150	Professional Services Cost Share Gr.	11,500	-
3060	Equipment Main.	-	-
	Total Expenditures	<u>86,560</u>	<u>1,733,495</u>

Unencumbered Cash Balance

625,648

-

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 2023	ESTIMATED ACTUAL 2024
	Unencumbered Cash Balance	87,006	88,982
0575	Meter Deposit Receipts	16,074	16,000
0580	Flow Meter Deposits	3,000	3,000
	Total Revenues	106,080	107,982
EXPENDITURES			
5070	Meter Deposits Refunded	14,848	15,000
5100	Flow Meter Refunded	2,250	3,750
	Total Expenditures	17,098	18,750
	Unencumbered Cash Balance	88,982	89,232

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