



CITY COMMISSION AGENDA

MONDAY, JULY 7TH, 2025

204 W. 11TH ST. – 5:00 P.M.

JASON SHOWALTER – MAYOR
JJ HOWARD – VICE MAYOR
BROOK REDLIN – COMMISSIONER
ANN MYERS – COMMISSIONER
SARAH ARTZER – COMMISSIONER

1. CALL TO ORDER

- A. Roll Call
- B. Pledge of Allegiance

2. PUBLIC COMMENT

(Members of the audience will have five minutes to present any matter of concern to the Commission. No official action may be taken at this time.)

- 1.

3. PROCLAMATIONS AND PRESENTATIONS

- A. 2024 Audit Report Harold Mayes

4. CONSENT AGENDA

- A. 6/16/2025 Commission Meeting Minutes
- B. 06/26/2025 Commission Work Session Minutes
- C. Appropriation Ordinances 2025-12A; 2025-13; 2025-13A; 2025-P13; 2025-P13A

5. ORDINANCES AND RESOLUTIONS

- A. Ordinance 1799 - Adopting and Amending Sections 16-401 through 16-416 regarding ARTICLE IV. BICYCLES, ELECTRIC ASSISTED BICYCLES, SKATEBOARDS, SCOOTERS, ELECTRIC SCOOTERS, ETC.....

6. FORMAL ACTIONS

- A. Acceptance of 2024 Audit Report
- B. New CMB License – Goodland Travel Center
- C. Approve Pickleball resurfacing project – Pro Track and Tennis proposal
- D. Notice to terminate the Firm Energy, Capacity, and Ancillary Services Agreement, effective at the end of the initial term ending on December 31, 2026.
- E. ENERGY MANAGEMENT PROJECT No. 2 AGREEMENT between KANSAS MUNICIPAL ENERGY AGENCY and the CITY OF GOODLAND
- F. Resolution 2025-17 Authorizing the execution of an energy management project (EMP) agreement between the City and the Kansas Municipal Energy Agency relating to the coordination of generation and purchase of electricity.

7. DISCUSSION ITEMS

- A. 2026 Budget – Utility Funds and Remaining Funds

8. REPORTS

- A. City Manager
 - (1) Manager Memo
 - (2) June Month End Fund Balances
 - (3) Municipal Court – 2nd Quarter report
 - (4) Building Inspection – 2nd Quarter report
- B. City Commissioners
- C. Mayor

9. ADJOURNMENT

- A. Next Regular Meeting is Monday July 21, 2025

NOTE: Background information is available for review in the office of the City Clerk prior to the meeting. The Public Comment section is to allow members of the public to address the Commission on matters pertaining to any business within the scope of Commission authority and not appearing on the Agenda. Ordinance No. 1730 requires anyone who wishes to address the Commission on a non-agenda item to sign up in advance of the meeting and to provide their name, address, and the subject matter of their comments.

City of Goodland
204 W. 11th Street
Goodland, KS 67735

MEMORANDUM

TO: Mayor Showalter and City Commissioners
FROM: Kent Brown, City Manager
DATE: July 7, 2025
SUBJECT: Agenda Report

3. Consent Agenda:

- A. 6-16-2025 Commission Meeting Minutes
- B. 6-26-2025 Commission Work Session Minutes
- C. Appropriation Ordinances 2025-12A; 2025-13; 2025-13A; 2025-P13; 2025-P13A

RECOMMENDED MOTION: "I move that we approve Consent Agenda items A, B and C."

4. Presentations & Proclamations

- A. 2024 Audit Report Harold Mayes

Harold Mayes of Agler & Gaeddert completed the 2024 audit for the City of Goodland as well as a single audit as required for using over \$750,000 of federal funds. Harold will present the report to the Commission and answer any questions of the Commissioners.

5. Ordinances and Resolutions:

- A. Ordinance 1799 - Adopting and Amending Sections 16-401 through 16-416 regarding ARTICLE IV. BICYCLES, ELECTRIC ASSISTED BICYCLES, SKATEBOARDS, SCOOTERS, ELECTRIC SCOOTERS, ETC.....

Police Chief Erhart completed the proposed Ordinance. Commission is asked to review and request any changes.

RECOMMENDED MOTION: "I move that we approve Ordinance 1799, Adopting and Amending Sections 16-401 through 16-416 regarding Bicycles, Electric Assisted Bicycles, Skateboards, Scooters, Electric Scooters, Etc. in the City of Goodland, Kansas."

6. Formal Actions

A. Acceptance of 2024 Audit Report

The opinion as stated in the initial letter at the beginning of the audit to the Commissioners states that the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Goodland as of December 31, 2024, and the aggregate receipts and expenditures for the year 2024 in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note C on the bottom of page 8 of the report. In addition, the audit includes an accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by Title 2 – US Code of Federal regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

RECOMMENDED MOTION: "I move that we accept the 2024 Audit Report."

B. CMB License – Goodland Travel Center

This is the Vape Time Store out on K-27.

RECOMMENDED MOTION: "I move that we approve the 2025 CMB License for Goodland Travel Center for purchase and consumption off the premises."

C. Approve Pickleball resurfacing project – Pro Track and Tennis proposal

Now that 2 grants have been received, staff is requesting the Commission approve the project proposal and direct staff to coordinate with Pro Track and Tennis regarding the project.

RECOMMENDED MOTION: "I move that we approve the project proposal from Pro Track and Tennis for \$20,400."

D. Notice to terminate the Firm Energy, Capacity, and Ancillary Services Agreement, effective at the end of the initial term ending on December 31, 2026.

As requested by the City Commission at the last meeting.

RECOMMENDED MOTION: "I move to approve the notice of termination letter to be sent to Sunflower Electric Power Corporation and PrairieLand Electric Cooperative respectively and authorize the Mayor to sign."

E. ENERGY MANAGEMENT PROJECT No. 2 AGREEMENT between KANSAS MUNICIPAL ENERGY AGENCY and the CITY OF GOODLAND

This is the standard agreement for the City of Goodland to join the EMP2 group. Tyson McGreer and Paul Mahlberg will be attending the meeting to answer any questions from the Commission.

F. Resolution 2025-17 Authorizing the execution of an energy management project (EMP) agreement between the City and the Kansas Municipal Energy Agency relating to the coordination of generation and purchase of electricity.

This is the Resolution that approves the agreement to join the EMP2 group as presented in the previous agenda item.

RECOMMENDED MOTION: "I move that we approve Resolution 2025-17, authorizing the execution of an Energy Management Project Agreement between the City of Goodland, Kansas and the Kansas Municipal Energy Agency relating to the coordination of generation and purchase of electricity by the City from the Kansas Municipal Energy Agency and other member cities."

7. Discussion Items

A. 2026 Budget Presentation – Utility Funds and all remaining funds

Staff will start presenting the proposed 2026 Budget

8. Reports:

A. City Manager

- Manager Memo
- June month end financial report
- Municipal Court – 2nd Quarter report
- Building Inspection – 2nd Quarter report
- Police monthly activity report for June

B. City Commissioners

The Mayor will ask each City Commissioner for their comments or questions for staff on any other topic not on the agenda at this time.

C. Mayor

Mayor will present any comments or questions for staff at this time.



AGENDA ITEM

CITY COMMISSION COMMUNICATION FORM

FROM: Mary Volk, City Clerk

DATE: July 7, 2025

ITEM: Audit Report

NEXT STEP: Commission Motion

☐ ORDINANCE
☒ MOTION
☐ INFORMATION

I. REQUEST OR ISSUE:

Harold Mayes of Agler & Gaeddert completed the 2024 audit for the City of Goodland. Harold will present the report to the Commission.

II. RECOMMENDED ACTION / NEXT STEP:

Motion to accept the audit report presented.

III. FISCAL IMPACTS:

This is the third year of the City's contract for fiscal years 2022 through 2024 with Agler & Gaeddert to complete the audit. The contract price is a gross fee not to exceed amount of \$10,875 per year, plus \$2,000 if a single audit is required. The fee remains the same each year.

Single audits are required each year when the City expends more than \$750,000 in federal assistance, i.e. grants. The City is required to have a single audit for FY2024 because of the assistance expended with airport grants and street improvements. The requirement of a single audit is evaluated annually based on federal money expended during that year.

From Wikipedia - - - In the United States, the Single Audit, Subpart F of the OMB Uniform Guidance, is a rigorous, organization-wide audit or examination of an entity that expends \$750,000 or more of federal assistance (commonly known as federal funds, federal grants, or federal awards) received for its operations.[1][2][3] Usually performed annually,[4] the Single Audit's objective is to provide assurance to the US federal government as to the management

and use of such funds by recipients such as states, cities, universities, non-profit organizations, and Indian Tribes. The audit is typically performed by an independent certified public accountant (CPA) and encompasses both financial and compliance components. The Single Audits must be submitted to the Federal Audit Clearinghouse along with a data collection form, Form SF-SAC. Agler & Gaeddert will be submitting the required documents.

IV. BACKGROUND INFORMATION:

Agler & Gaeddert has conducted the City audit for a number of years.

CITY OF GOODLAND

Goodland, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2024

City of Goodland, Kansas

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INDEPENDENT AUDITOR'S REPORT

City of Goodland Commissioners
City of Goodland
Goodland, Kansas

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

Adverse Opinion on U.S. Generally Accepted accounting Principles

In our opinion, because of the significance of the matter discussed in the "Matters Giving Rise of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of City of Goodland as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibility under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of City of Goodland, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Management's Responsibility for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Report on Supplementary Information

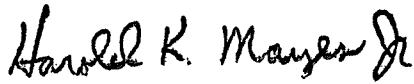
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, schedule of regulatory basis receipts and expenditures - agency funds, schedule of regulatory basis receipts and expenditures - district activity funds and schedule of regulatory basis receipts and expenditures - endowment (Schedules 1, 2, and 3as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *Title 2 U.S. code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Goodland as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated June 19, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/oar/municipal-services>. The 2023 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note C.



Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
June 20, 2025

City of Goodland, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS For the Year ended December 31, 2024

| Fund | Unencumbered Cash Balance Beginning of Year | Prior Year Cancelled Encumbrance | Cash Receipts |
|--------------------------------|---|--|---------------------|
| Governmental Type Funds | | | |
| General Fund | \$ 596,179.44 | \$ 0.00 | \$ 3,607,716.12 |
| Special Purpose Funds | | | |
| Cemetery Improvement | 280,297.54 | 0.00 | 16,700.52 |
| Special Highway | 77,849.44 | 0.00 | 420,227.62 |
| Self Insurance | 493,089.85 | 0.00 | 439,252.76 |
| Airport | 425,111.63 | 0.00 | 59,087.22 |
| Library | 0.00 | 0.00 | 201,356.88 |
| Municipal Court Diversion Fee | 13,715.58 | 0.00 | 2,684.60 |
| Vehicle Inspections (VIN) | 32,793.76 | 0.00 | 12,226.51 |
| Special Park and Recreation | 6,176.99 | 0.00 | 9,478.15 |
| Municipal Equipment Reserve | 2,600,367.47 | 0.00 | 827,470.94 |
| Capital Improvement Reserve | 5,335,534.55 | 0.00 | 1,751,985.62 |
| Efficiency KS Project | 0.00 | 0.00 | 1,647.86 |
| Employee Benefit | 138,825.80 | 0.00 | 709,930.88 |
| Library Employee Benefit | 0.00 | 0.00 | 39,825.37 |
| | <u>9,403,762.61</u> | <u>0.00</u> | <u>4,491,874.93</u> |
| Bond and Interest | | | |
| Bond and Interest | <u>25,345.37</u> | <u>0.00</u> | <u>285,651.91</u> |
| Capital Projects | | | |
| Grant Improvement Reserve | 62,032.85 | 0.00 | 27,492.74 |
| CID Project | 0.00 | 0.00 | 166,893.35 |
| Airport Improvement | (1,156,160.45) | 0.00 | 869,738.66 |
| ARPA Projects | 216,567.94 | 0.00 | 5,249.58 |
| Street Improvement Project | <u>621,648.00</u> | <u>0.00</u> | <u>1,073,550.75</u> |
| | <u>(255,911.66)</u> | <u>0.00</u> | <u>2,142,925.08</u> |
| Business Funds | | | |
| Operating | | | |
| Electric Utility | 867,837.37 | 0.00 | 6,020,790.53 |
| Water Utility | 425,832.54 | 0.00 | 1,265,270.27 |
| Sewer Utility | 218,628.06 | 0.00 | 485,995.86 |
| Solid Waste | 66,826.95 | 0.00 | 592,821.18 |
| Reserve | | | |
| Electric Utility | 581,698.31 | 0.00 | 20,786.08 |
| Water Utility | 281,778.42 | 0.00 | 39,319.25 |
| Sewer Utility | <u>218,565.25</u> | <u>0.00</u> | <u>7,944.13</u> |
| | <u>2,661,166.90</u> | <u>0.00</u> | <u>8,432,927.30</u> |

The accompanying notes are an integral part of this statement.

Statement 1

| <u>Expenditures</u> | <u>Unencumbered Cash Balance End of Year</u> | <u>Add Outstanding Encumbrances and Accounts Payable</u> | <u>Cash Balance End of Year</u> |
|---------------------|--|--|-------------------------------------|
| \$ 3,624,230.27 | \$ 579,665.29 | \$ 62,672.21 | \$ 642,337.50 |
| 31,534.06 | 265,464.00 | 0.00 | 265,464.00 |
| 384,766.69 | 113,310.37 | 0.00 | 113,310.37 |
| 428,130.86 | 504,211.75 | 12,891.39 | 517,103.14 |
| 82,068.77 | 402,130.08 | 44,312.34 | 446,442.42 |
| 201,356.88 | 0.00 | 0.00 | 0.00 |
| 2,741.15 | 13,659.03 | 0.00 | 13,659.03 |
| 13,487.00 | 31,533.27 | 0.00 | 31,533.27 |
| 5,861.54 | 9,793.60 | 0.00 | 9,793.60 |
| 603,936.52 | 2,823,901.89 | 265,158.00 | 3,089,059.89 |
| 750,352.63 | 6,337,167.54 | 408.35 | 6,337,575.89 |
| 1,645.56 | 2.30 | 0.00 | 2.30 |
| 707,824.64 | 140,932.04 | 9,847.96 | 150,780.00 |
| 39,825.37 | 0.00 | 0.00 | 0.00 |
| <u>3,253,531.67</u> | <u>10,642,105.87</u> | <u>332,618.04</u> | <u>10,974,723.91</u> |
| 291,750.00 | 19,247.28 | 0.00 | 19,247.28 |
| 64,779.44 | 24,746.15 | 5,000.00 | 29,746.15 |
| 166,893.35 | 0.00 | 0.00 | 0.00 |
| 351,077.33 | (637,499.12) | 107,399.13 | (530,099.99) |
| 221,817.52 | 0.00 | 0.00 | 0.00 |
| <u>1,657,774.74</u> | <u>37,424.01</u> | <u>72,464.14</u> | <u>109,888.15</u> |
| <u>2,462,342.38</u> | <u>(575,328.96)</u> | <u>184,863.27</u> | <u>(390,465.69)</u> |
| 5,837,084.30 | 1,051,543.60 | 251,015.80 | 1,302,559.40 |
| 1,315,533.64 | 375,569.17 | 15,801.05 | 391,370.22 |
| 502,706.28 | 201,917.64 | 7,584.80 | 209,502.44 |
| 604,856.00 | 54,792.13 | 0.00 | 54,792.13 |
| 0.00 | 602,484.39 | 0.00 | 602,484.39 |
| 0.00 | 321,097.67 | 0.00 | 321,097.67 |
| <u>0.00</u> | <u>226,509.38</u> | <u>0.00</u> | <u>226,509.38</u> |
| 8,260,180.22 | 2,833,913.98 | 274,401.65 | 3,108,315.63 |

The accompanying notes are an integral part of this statement.

City of Goodland, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year ended December 31, 2024

| <u>Fund</u> | <u>Unencumbered Cash Balance Beginning of Year</u> | <u>Prior Year Cancelled Encumbrance</u> | <u>Cash Receipts</u> |
|-----------------------|--|---|--------------------------|
| Trust Funds | | | |
| Museum Endowment Fund | \$ 73,001.73 | \$ 0.00 | \$ 16,229.86 |
| Law Enforcement Trust | 62,869.12 | 0.00 | 11,900.27 |
| | <u>135,870.85</u> | <u>0.00</u> | <u>28,130.13</u> |
| | <u>\$ 12,566,413.51</u> | <u>0.00</u> | <u>\$ 18,989,225.47</u> |

The accompanying notes are an integral part of this statement.

Statement 1

| <u>Expenditures</u> | <u>Unencumbered Cash Balance End of Year</u> | <u>Add Outstanding Encumbrances and Accounts Payable</u> | <u>Cash Balance End of Year</u> |
|-------------------------------------|--|--|-------------------------------------|
| \$ 641.71 | \$ 88,589.88 | \$ 0.00 | \$ 88,589.88 |
| <u>7,973.89</u> | <u>66,795.50</u> | <u>0.00</u> | <u>66,795.50</u> |
| 8,615.60 | 155,385.38 | 0.00 | 155,385.38 |
| <u>\$ 17,900,650.14</u> | <u>\$ 13,654,988.84</u> | <u>\$ 854,555.17</u> | <u>\$ 14,509,544.01</u> |
| Cash balance consisting of | | | |
| Balance on deposit | | | |
| Checking, investments & petty cash | | | \$ <u>14,775,308.71</u> |
| Total cash | | | 14,775,308.71 |
| Agency Funds Per Schedule 3 | | | <u>(265,764.70)</u> |
| Total cash (excluding agency funds) | | | \$ <u><u>14,509,544.01</u></u> |

The accompanying notes are an integral part of this statement.

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2024

NOTE A. MUNICIPAL REPORTING ENTITY

The City of Goodland is a municipal corporation governed by an elected five-member commission. This financial statement presents the City of Goodland (the municipality). It does not contain any of its related municipal entities (entities for which the government is considered to be financially accountable). The related municipal entity is described below and has its own reporting in its own audited financial statement. It is legally separate from the city. The related municipal entity has a December 31 year-end.

Related Municipal Entity

The Library provides reading and research materials for the residents of the City. The Board members for the Library are appointed by the City Commission. The Library is not a separate taxing entity by state statutes, so the City levies taxes for the Library's operations.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the City are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The City potential could have the following types of funds.

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

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

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

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

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.).

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2024

NOTE C. BASIS OF ACCOUNTING – continued

City of Goodland, Kansas has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

NOTE D. BUDGETARY INFORMATION

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

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

Should the City hold a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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

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

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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

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

Municipal Equipment Reserve
Efficiency KS Project
C.I.D. Project
ARPA Projects
Electric Reserve
Sewer Reserve

Capital Improvement Reserve
Grant Improvement Reserve
Airport Improvement
Street Improvement Project
Water Reserve
Museum Endowment

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

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2024

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

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

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

Concentration of credit risk - State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City has no investments other than money markets and certificates of deposit.

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at December 31, 2024.

At December 31, 2024, the carrying amount of the City's bank deposits was \$14,775,308.71 (which includes petty cash funds) and the bank balance was \$15,050,679.46. The bank balance was held by three banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$750,000.00 was covered by federal depository insurance, and \$14,300,679.46 was collateralized with securities held by the pledging financial institution's agents in the City's name.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The City had no such investments at year-end.

NOTE F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits: As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

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

The City has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Service Code. All full-time employees of the City are eligible to participate in the plan beginning the first day of the month following employment.

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2024

NOTE G. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS for the fiscal year ended December 31, 2024. Contributions to the pension plan from the City of Goodland were \$241,547.56 for KPERS for the year ended December 31, 2024.

Net Pension Liability: At December 31, 2024, the City's proportionate share of the collective net pension liability reported to KPERS was \$2,290,854. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The City of Goodland's proportion of the net pension liability was based on the ration of the city of Goodland's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2024

NOTE H. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2024, were as follows:

| Issue | Interest Rates | Date of Issue | Amount of Issue | Date of Maturity | | | |
|---------------|---------------------------|----------------|----------------------|------------------------|------------------------|----------------------|--|
| Bonds: | | | | | | | |
| Series 2016 | 2.00-3.00% | 7/14/2016 | 3,650,000.00 | 9/1/2036 | | | |
| Series 2017 | 2.00-3.00% | 5/18/2017 | 2,435,000.00 | 9/1/2027 | | | |
| | | | | | | | |
| | Balance Beginning of Year | Additions | Reductions/ Payments | Net Change | Balance End of Year | Interest Paid | |
| Bonds: | | | | | | | |
| Series 2016 | \$ 2,970,000.00 | \$ 0.00 | \$ 200,000.00 | \$ (200,000.00) | \$ 2,770,000.00 | \$ 71,537.50 | |
| Series 2017 | 1,080,000.00 | 0.00 | 260,000.00 | (260,000.00) | 820,000.00 | 31,750.00 | |
| | <u>\$ 4,050,000.00</u> | <u>\$ 0.00</u> | <u>\$ 460,000.00</u> | <u>\$ (460,000.00)</u> | <u>\$ 3,590,000.00</u> | <u>\$ 103,287.50</u> | |

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

| | <u>Year</u> | | | | | |
|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2028</u> | <u>2029</u> | <u>2030-2034</u> |
| Principal: | | | | | | |
| Series 2016 | \$ 205,000.00 | \$ 210,000.00 | \$ 210,000.00 | \$ 220,000.00 | \$ 220,000.00 | \$ 1,185,000.00 |
| Series 2017 | 265,000.00 | 275,000.00 | 280,000.00 | 0.00 | 0.00 | 0.00 |
| Total principal | <u>\$ 470,000.00</u> | <u>\$ 485,000.00</u> | <u>\$ 490,000.00</u> | <u>\$ 220,000.00</u> | <u>\$ 220,000.00</u> | <u>\$ 1,185,000.00</u> |

| | <u>Year</u> | |
|-------------------|----------------------|------------------------|
| | <u>2035-2036</u> | <u>Total</u> |
| Principal: | | |
| Series 2016 | \$ 520,000.00 | \$ 2,770,000.00 |
| Series 2017 | 0.00 | 820,000.00 |
| Total principal | <u>\$ 520,000.00</u> | <u>\$ 3,590,000.00</u> |

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2024

NOTE H. LONG-TERM DEBT – continued

| | Year | | | | | |
|-------------------|------------------|----------------------|---------------------|---------------------|---------------------|----------------------|
| | 2025 | 2026 | 2027 | 2028 | 2029 | 2030-2034 |
| Interest: | | | | | | |
| Series 2016 \$ | 67,537.50 | \$ 63,437.50 | \$ 59,237.50 | \$ 55,037.50 | \$ 50,637.50 | \$ 177,162.50 |
| Series 2017 | 24,600.00 | 16,650.00 | 8,400.00 | 0.00 | 0.00 | 0.00 |
| Total interest \$ | <u>92,137.50</u> | <u>\$ 80,087.50</u> | <u>\$ 67,637.50</u> | <u>\$ 55,037.50</u> | <u>\$ 50,637.50</u> | <u>\$ 177,162.50</u> |
| | Year | | | | | |
| | 2035-2036 | Total | | | | |
| Interest: | | | | | | |
| Series 2016 \$ | 23,550.00 | \$ 496,600.00 | | | | |
| Series 2017 | 0.00 | 49,650.00 | | | | |
| Total interest \$ | <u>23,550.00</u> | <u>\$ 546,250.00</u> | | | | |

The debt limit per Kansas Statutes is limited to thirty percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At December 31, 2024, the statutory limit for the City was \$12,538,907.40 providing a debt margin of \$8,948,907.40. after removing debt exempt from the limitation.

NOTE I. AIRPORT RESTAURANT LEASE

The City leases out the airport building. The amounts to be paid through the end of the lease are as follows:

| | Year | |
|--------------------|-------------|-------------|
| | 2025 | Total |
| Airport Restaurant | \$ 4,800.00 | \$ 4,800.00 |

This lease is \$400 per month September 1st - August 31st and can be extended year-to-year.

NOTE J. CAPITAL PROJECTS

| | Authorization | Expenditures To Date |
|---------------------|-----------------|-------------------------|
| Street Improvement | \$ 1,776,758.75 | \$ 1,744,334.74 |
| Grant Imp Res | 65,000.00 | 64,779.44 |
| CID Project | 338,009.38 | 338,009.38 |
| Airport Improvement | 1,805,524.63 | 1,805,524.63 |
| ARPA Projects | 512,780.62 | 512,780.62 |

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2024

NOTE K. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE L. OTHER INFORMATION

Ad valorem tax revenues: The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with Kansas statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20th, prior to the fiscal year for which they are budgeted and the second half is due the following May 10th. This procedure eliminated the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The City Treasurer draws down all available funds from the County Treasurer's office in two-month intervals.

Reimbursed Expenses: The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Compliance with Kansas Statutes: References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the State Director of Accounts and Reports and interpretation by the legal representative of the municipality. It appears the Airport Improvement has a ending unencumbered cash and cash violation, however the City has a grant receivable as of December 31, 2024 which covers the deficit in unencumbered cash. Management is not aware of any other possible violations as of December 31, 2024.

NOTE M. INTERFUND TRANSFERS

Operating transfers were as follows:

| From: | To: | Statutory Authority | Amount |
|------------------|-------------------------|----------------------------|---------------|
| Airport | Airport Improvement | 12-1118 | \$ 82,068.77 |
| General | Capital Improvement Res | 12-1118 | 140,500.00 |
| General | Municipal Equipment Res | 12-1117 | 127,500.00 |
| General | Grant Improvement Res | 12-1117 | 25,000.00 |
| Electric Utility | General | 12-825d | 500,000.00 |
| Electric Utility | Capital Improvement Res | 12-1118 | 310,000.00 |
| Electric Utility | Municipal Equipment Res | 12-1117 | 131,270.00 |
| Electric Utility | Electric Reserve | 12-825d | 0.00 |
| Water Utility | Capital Improvement Res | 12-1118 | 541,538.00 |
| Water Utility | Municipal Equipment Res | 12-1117 | 65,500.00 |
| Water Utility | General | 12-825d | 150,000.00 |
| Sewer Utility | Capital Improvement Res | 12-825d | 50,000.00 |
| Sewer Utility | Electric Utility | 12-825d | 25,000.00 |
| Sewer Utility | Street Improvement | 12-1118 | 0.00 |
| Sewer Utility | Municipal Equipment Res | 12-1118 | 3,500.00 |
| Sewer Utility | General | 12-825d | 125,000.00 |
| Cemetery | Capital Improvement Res | 12-825d | 25,000.00 |

City of Goodland, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2024

NOTE N. SUBSEQUENT EVENTS

Subsequent Events: The City evaluated subsequent events through June 20, 2025, the date the financial statements were available to be issued.

**REGULATORY BASIS
SUPPLEMENTARY INFORMATION**

City of Goodland, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024

| Fund | Certified Budget | Adjustments for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|--------------------------------|---------------------|---|-----------------------------------|--|-----------------------------|
| Governmental Type funds | | | | | |
| General Fund | \$ 3,923,824.00 | \$ 0.00 | \$ 3,923,824.00 | \$ 3,624,230.27 | \$ (299,593.73) |
| Special Purpose Funds | | | | | |
| Cemetery Improvement | 112,150.00 | 0.00 | 112,150.00 | 31,534.06 | (80,615.94) |
| Special Highway | 551,280.00 | 0.00 | 551,280.00 | 384,766.69 | (166,513.31) |
| Self Insurance | 625,000.00 | 0.00 | 625,000.00 | 428,130.86 | (196,869.14) |
| Airport | 410,667.00 | 0.00 | 410,667.00 | 82,068.77 | (328,598.23) |
| Library | 206,200.00 | 0.00 | 206,200.00 | 201,356.88 | (4,843.12) |
| Municipal Court Diversion | 6,500.00 | 0.00 | 6,500.00 | 2,741.15 | (3,758.85) |
| Vehicle Identification (VIN) | 19,287.00 | 0.00 | 19,287.00 | 13,487.00 | (5,800.00) |
| Special Park and Recreation | 15,000.00 | 0.00 | 15,000.00 | 5,861.54 | (9,138.46) |
| Employee Benefit | 870,902.00 | 0.00 | 870,902.00 | 707,824.64 | (163,077.36) |
| Library Employee Benefit | 40,443.00 | 0.00 | 40,443.00 | 39,825.37 | (617.63) |
| Bond and Interest Funds | | | | | |
| Bond and Interest | 316,750.00 | 0.00 | 316,750.00 | 291,750.00 | (25,000.00) |
| Business Funds | | | | | |
| Operating | | | | | |
| Electric Utility | 6,858,315.00 | 0.00 | 6,858,315.00 | 5,837,084.30 | (1,021,230.70) |
| Water Utility | 1,452,018.00 | 0.00 | 1,452,018.00 | 1,315,533.64 | (136,484.36) |
| Sewer Utility | 613,058.00 | 0.00 | 613,058.00 | 502,706.28 | (110,351.72) |
| Solid Waste | 650,250.00 | 0.00 | 650,250.00 | 604,856.00 | (45,394.00) |
| Trust Funds | | | | | |
| Law Enforcement Trust | 31,500.00 | 0.00 | 31,500.00 | 7,973.89 | (23,526.11) |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | <u>2024</u> | | Variance Over (Under) |
|--------------------------------------|------------------------|---------------------|---------------------|--------------------------------------|
| | <u>2023 Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Cash receipts | | | | |
| Taxes | | | | |
| Ad valorem property tax | \$ 643,591.20 | \$ 886,224.74 | \$ 961,789.00 | \$ (75,564.26) |
| Back tax collections | 27,806.72 | 41,903.59 | 20,000.00 | 21,903.59 |
| Motor vehicle tax | 83,969.38 | 99,452.39 | 96,886.00 | 2,566.39 |
| Excise tax | 33.11 | 59.93 | 44.00 | 15.93 |
| Sales tax | 768,684.63 | 866,855.76 | 765,000.00 | 101,855.76 |
| Sales tax - school district | 365,436.86 | 402,352.26 | 375,000.00 | 27,352.26 |
| Recreational vehicle tax | 0.00 | 0.00 | 1,892.00 | (1,892.00) |
| 16/20M tax | 0.00 | 0.00 | 477.00 | (477.00) |
| Subtotal | <u>1,889,521.90</u> | <u>2,296,848.67</u> | <u>2,221,088.00</u> | <u>75,760.67</u> |
| Intergovernmental | | | | |
| Liquor | 9,791.30 | 9,478.13 | 9,020.00 | 458.13 |
| FAA & NWS airport services | 15,200.00 | 19,507.14 | 15,200.00 | 4,307.14 |
| County pmts for cemetery | 33,018.48 | 32,585.98 | 33,600.00 | (1,014.02) |
| Recreation | 40,797.22 | 39,870.86 | 41,000.00 | (1,129.14) |
| City office rent | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| Subtotal | <u>101,807.00</u> | <u>104,442.11</u> | <u>101,820.00</u> | <u>2,622.11</u> |
| Licenses, fees and permits | | | | |
| Franchise fees | 178,579.87 | 117,650.83 | 120,000.00 | (2,349.17) |
| Pet licenses | 4,064.00 | 3,685.50 | 3,000.00 | 685.50 |
| Planning fees | 0.00 | 0.00 | 10,000.00 | (10,000.00) |
| Occupational licenses | 11,663.50 | 11,802.00 | 11,000.00 | 802.00 |
| Other licenses | 13,643.45 | 19,376.30 | 10,000.00 | 9,376.30 |
| Subtotal | <u>207,950.82</u> | <u>152,514.63</u> | <u>154,000.00</u> | <u>(1,485.37)</u> |
| Charges for services | | | | |
| Airport receipts | 45,334.39 | 27,255.12 | 33,000.00 | (5,744.88) |
| Public transportation | 25,155.16 | 24,552.31 | 20,000.00 | 4,552.31 |
| Police impound | 0.00 | 0.00 | 750.00 | (750.00) |
| Water park receipts | 38,209.11 | 50,798.24 | 40,000.00 | 10,798.24 |
| Subtotal | <u>108,698.66</u> | <u>102,605.67</u> | <u>93,750.00</u> | <u>8,855.67</u> |
| Fines, forfeitures, penalties | | | | |
| Fines and fees | <u>34,120.49</u> | <u>28,756.43</u> | <u>35,000.00</u> | <u>(6,243.57)</u> |
| Use of money and property | | | | |
| Interest on investments | <u>24,847.50</u> | <u>42,791.29</u> | <u>14,000.00</u> | <u>28,791.29</u> |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | <u>2024</u> | | <u>Variance</u> |
|----------------------------------|---------------|---------------|-----------------|-----------------|
| | <u>2023</u> | <u>Actual</u> | <u>Budget</u> | <u>Over</u> |
| | <u>Actual</u> | | | <u>(Under)</u> |
| Cash receipts - continued | | | | |
| Reimbursed expense | \$ 49,702.27 | \$ 35,540.14 | \$ 45,000.00 | \$ (9,459.86) |
| Miscellaneous | 22,397.98 | 19,217.18 | 13,730.00 | 5,487.18 |
| Subtotal | 72,100.25 | 54,757.32 | 58,730.00 | (3,972.68) |
| Operating transfers | 820,001.00 | 825,000.00 | 825,000.00 | 0.00 |
| Total cash receipts | 3,259,047.62 | 3,607,716.12 | \$ 3,503,388.00 | \$ 104,328.12 |
| Expenditures | | | | |
| General Government | | | | |
| Personal services | 238,640.81 | 246,459.71 | \$ 256,740.00 | \$ (10,280.29) |
| Contractual services | 228,056.19 | 267,889.20 | 621,824.00 | (353,934.80) |
| Commodities | 18,948.01 | 19,063.86 | 27,950.00 | (8,886.14) |
| Government school sales tax | 365,436.86 | 402,352.26 | 0.00 | 402,352.26 |
| Transfer to C.I.R.F. | 13,000.00 | 3,000.00 | 27,250.00 | (24,250.00) |
| Transfer to M.E.R.F. | 1,000.00 | 1,000.00 | 13,500.00 | (12,500.00) |
| Transfer to G.I.R.F. | 20,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| Subtotal | 885,081.87 | 964,765.03 | 972,264.00 | (7,498.97) |
| Police department | | | | |
| Personal services | 512,761.53 | 534,137.21 | 599,060.00 | (64,922.79) |
| Contractual services | 45,062.62 | 46,491.13 | 51,100.00 | (4,608.87) |
| Commodities | 55,097.09 | 55,108.70 | 57,200.00 | (2,091.30) |
| Capital outlay | 15,203.92 | 21,636.40 | 15,500.00 | 6,136.40 |
| Transfer to C.E.R.F. | 7,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| Transfer to M.E.R.F. | 50,500.00 | 39,000.00 | 50,500.00 | (11,500.00) |
| Subtotal | 685,625.16 | 706,373.44 | 783,360.00 | (76,986.56) |
| Municipal court | | | | |
| Personal services | 61,770.18 | 63,407.20 | 64,689.00 | (1,281.80) |
| Contractual services | 4,711.27 | 3,971.05 | 17,075.00 | (13,103.95) |
| Commodities | 1,174.23 | 806.47 | 3,240.00 | (2,433.53) |
| Transfer to M.E.R.F. | 500.00 | 500.00 | 500.00 | 0.00 |
| Subtotal | 68,155.68 | 68,684.72 | 85,504.00 | (16,819.28) |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | Variance Over (Under) |
|---------------------------------|------------------------|---------------|---------------|--------------------------------------|
| | 2023 Actual | Actual | Budget | |
| Expenditures - continued | | | | |
| Animal Control | | | | |
| Contractual services | \$ 46,211.34 | \$ 46,858.75 | \$ 55,100.00 | \$ (8,241.25) |
| Commodities | 155.77 | 162.43 | 200.00 | (37.57) |
| Subtotal | 46,367.11 | 47,021.18 | 55,300.00 | (8,278.82) |
| Van Transportation | | | | |
| Personal services | 21,174.07 | 24,841.82 | 25,395.00 | (553.18) |
| Contractual services | 4,050.32 | 3,781.45 | 4,500.00 | (718.55) |
| Commodities | 5,325.67 | 3,831.19 | 9,825.00 | (5,993.81) |
| Transfer to M.E.R.F. | 1,000.00 | 1,000.00 | 2,000.00 | (1,000.00) |
| Subtotal | 31,550.06 | 33,454.46 | 41,720.00 | (8,265.54) |
| Fire department | | | | |
| Contractual services | 238,398.00 | 238,398.00 | 238,398.00 | 0.00 |
| Subtotal | 238,398.00 | 238,398.00 | 238,398.00 | 0.00 |
| Building inspection | | | | |
| Personal services | 67,638.82 | 63,516.08 | 73,874.00 | (10,357.92) |
| Contractual services | 51,126.54 | 47,279.76 | 66,050.00 | (18,770.24) |
| Commodities | 3,823.63 | 1,870.71 | 3,950.00 | (2,079.29) |
| Transfer to M.E.R.F. | 500.00 | 500.00 | 500.00 | 0.00 |
| Subtotal | 123,088.99 | 113,166.55 | 144,374.00 | (31,207.45) |
| Streets and alleys | | | | |
| Personal services | 362,600.92 | 381,827.16 | 402,952.00 | (21,124.84) |
| Contractual services | 72,839.89 | 70,013.31 | 82,500.00 | (12,486.69) |
| Commodities | 161,300.15 | 146,771.40 | 194,000.00 | (47,228.60) |
| Capital outlay | 24,566.94 | 22,617.74 | 22,500.00 | 117.74 |
| Transfer to C.I.R.F. | 60,500.00 | 114,500.00 | 114,500.00 | 0.00 |
| Transfer to M.E.R.F. | 50,000.00 | 66,000.00 | 66,000.00 | 0.00 |
| Subtotal | 731,807.90 | 801,729.61 | 882,452.00 | (80,722.39) |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | 2024 | | | |
|--------------------------|--------------|--------------|--------------|----------------|
| | 2023 | | | Variance |
| | Actual | Actual | Budget | Over |
| Expenditures - continued | | | | (Under) |
| Airport | | | | |
| Contractual services | \$ 30,331.62 | \$ 19,752.69 | \$ 35,900.00 | \$ (16,147.31) |
| Commodities | 2,839.17 | 7,097.95 | 14,000.00 | (6,902.05) |
| Capital outlay | 3,326.64 | 0.00 | 7,000.00 | (7,000.00) |
| Subtotal | 36,497.43 | 26,850.64 | 56,900.00 | (30,049.36) |
| Parks | | | | |
| Personal services | 129,874.17 | 130,818.24 | 147,076.00 | (16,257.76) |
| Contractual services | 5,499.03 | 5,033.34 | 7,100.00 | (2,066.66) |
| Commodities | 20,901.14 | 24,487.19 | 29,700.00 | (5,212.81) |
| Transfer to M.E.R.F. | 8,500.00 | 9,000.00 | 9,000.00 | 0.00 |
| Subtotal | 164,774.34 | 169,338.77 | 192,876.00 | (23,537.23) |
| Museum | | | | |
| Personal services | 64,205.61 | 69,163.97 | 72,202.00 | (3,038.03) |
| Contractual services | 13,122.16 | 11,226.38 | 17,300.00 | (6,073.62) |
| Commodities | 12,565.60 | 14,115.47 | 17,800.00 | (3,684.53) |
| Transfer to M.E.R.F. | 500 | 4,000 | 4,000.00 | 0.00 |
| Subtotal | 90,393.37 | 98,505.82 | 111,302.00 | (12,796.18) |
| Cemeteries | | | | |
| Contractual services | 49,160.40 | 50,484.98 | 52,384.00 | (1,899.02) |
| Commodities | 675.83 | 1,361.52 | 5,100.00 | (3,738.48) |
| Transfer to M.E.R.F. | 500.00 | 500.00 | 500.00 | 0.00 |
| Subtotal | 50,336.23 | 52,346.50 | 57,984.00 | (5,637.50) |
| Recreation | | | | |
| Contractual services | 53,343.53 | 53,300.50 | 53,270.00 | 30.50 |
| Commodities | 3,650.22 | 2,861.07 | 6,000.00 | (3,138.93) |
| Transfer to C.I.R.F. | 2,000.00 | 2,500.00 | 2,750.00 | (250.00) |
| Subtotal | 58,993.75 | 58,661.57 | 62,020.00 | (3,358.43) |
| Economic Development | | | | |
| Contractual services | 91,109.84 | 91,134.95 | 91,620.00 | (485.05) |
| Commodities | 0.00 | 1,131.48 | 1,150.00 | (18.52) |
| Subtotal | 91,109.84 | 92,266.43 | 92,770.00 | (503.57) |

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | <u>2024</u> | | |
|--|---------------|---------------|-----------------|-------------------------------|
| | <u>2023</u> | | | <u>Variance</u> |
| | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Over</u> <u>(Under)</u> |
| Steever Water Park | | | | |
| Personal services | \$ 74,283.77 | \$ 91,519.00 | \$ 85,100.00 | \$ 6,419.00 |
| Contractual services | 5,955.44 | 15,127.39 | 9,600.00 | 5,527.39 |
| Commodities | 30,321.90 | 29,521.16 | 35,400.00 | (5,878.84) |
| Transfer to C.I.R.F. | 0.00 | 8,000.00 | 8,000.00 | 0.00 |
| Transfer to M.E.R.F. | 500.00 | 8,500.00 | 8,500.00 | 0.00 |
| Subtotal | 111,061.11 | 152,667.55 | 146,600.00 | 6,067.55 |
| Total expenditures and transfers subject to budget | 3,413,240.84 | 3,624,230.27 | \$ 3,923,824.00 | \$ (299,593.73) |
| Receipts over (under) expenditures | (154,193.22) | (16,514.15) | | |
| Unencumbered cash, January 1 | 750,372.66 | 596,179.44 | | |
| Unencumbered cash, December 31 | \$ 596,179.44 | \$ 579,665.29 | | |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2b

SPECIAL PURPOSE FUNDS
CEMETERY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | <u>2024</u> | | |
|--------------------------------------|----------------------|----------------------|----------------------|-----------------------|
| | <u>2023</u> | | | <u>Variance</u> |
| | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Cash receipts | | | | |
| Other | | | | |
| Lot sales | \$ 2,800.00 | \$ 4,800.00 | \$ 6,000.00 | \$ (1,200.00) |
| Tree fund | 100.00 | 100.00 | 175.00 | (75.00) |
| Burial permit sales | 5,500.00 | 4,800.00 | 5,500.00 | (700.00) |
| Fence fund | 44.00 | 87.69 | 75.00 | 12.69 |
| | <u>8,444.00</u> | <u>9,787.69</u> | <u>11,750.00</u> | <u>(1,962.31)</u> |
| Subtotal | | | | |
| | 8,444.00 | 9,787.69 | 11,750.00 | (1,962.31) |
| Use of money and property | | | | |
| Interest on investments | 4,592.55 | 6,912.83 | 1,500.00 | 5,412.83 |
| | <u>4,592.55</u> | <u>6,912.83</u> | <u>1,500.00</u> | <u>5,412.83</u> |
| Total cash receipts | <u>13,036.55</u> | <u>16,700.52</u> | \$ <u>13,250.00</u> | \$ <u>3,450.52</u> |
| Expenditures | | | | |
| Building & land | 7,138.34 | 480.00 | \$ 22,000.00 | \$ (21,520.00) |
| Professional services | 0.00 | 4,149.71 | 150.00 | 3,999.71 |
| Supplies | 0.00 | 117.35 | 0.00 | 117.35 |
| Cemetery improvement - tree | 750.00 | 1,787.00 | 30,000.00 | (28,213.00) |
| Cemetery improvement - fence | 0.00 | 0.00 | 35,000.00 | (35,000.00) |
| Operating Transfers | 0 | 25,000.00 | 25,000.00 | 0.00 |
| | <u>7,888.34</u> | <u>31,534.06</u> | \$ <u>112,150.00</u> | \$ <u>(80,615.94)</u> |
| Total expenditures subject to budget | | | | |
| | 7,888.34 | 31,534.06 | \$ 112,150.00 | \$ (80,615.94) |
| Receipts over (under) expenditures | 5,148.21 | (14,833.54) | | |
| Unencumbered cash, January 1 | <u>275,149.33</u> | <u>280,297.54</u> | | |
| Unencumbered cash, December 31 | \$ <u>280,297.54</u> | \$ <u>265,464.00</u> | | |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | <u>2024</u> | | |
|--------------------------------------|---------------------|----------------------|----------------------|------------------------|
| | <u>2023</u> | | | <u>Variance</u> |
| | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Cash receipts | | | | |
| Taxes | | | | |
| Gas tax | \$ 119,542.94 | \$ 119,537.03 | \$ 119,220.00 | \$ 317.03 |
| Reimbursement from State | 0.00 | 300,690.59 | 401,280.00 | (100,589.41) |
| Total cash receipts | <u>119,542.94</u> | <u>420,227.62</u> | <u>\$ 520,500.00</u> | <u>\$ 317.03</u> |
| Expenditures | | | | |
| Reconstruction & maintenance | <u>139,869.03</u> | <u>384,766.69</u> | <u>\$ 551,280.00</u> | <u>\$ (166,513.31)</u> |
| Total expenditures subject to budget | <u>139,869.03</u> | <u>384,766.69</u> | <u>\$ 551,280.00</u> | <u>\$ (166,513.31)</u> |
| Receipts over (under) expenditures | (20,326.09) | 35,460.93 | | |
| Unencumbered cash, January 1 | <u>98,175.53</u> | <u>77,849.44</u> | | |
| Unencumbered cash, December 31 | \$ <u>77,849.44</u> | \$ <u>113,310.37</u> | | |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
SELF INSURANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | <u>2024</u> | | |
|--|----------------------|----------------------|----------------------|------------------------|
| | <u>2023</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> |
| | <u>Actual</u> | | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Cash receipts | | | | |
| Use of money and property | | | | |
| Interest on investments | \$ 11,032.19 | \$ 16,913.40 | \$ 4,000.00 | \$ 12,913.40 |
| Withholdings & Employer's Contrib. | <u>473,321.52</u> | <u>422,339.36</u> | <u>574,662.00</u> | <u>(152,322.64)</u> |
| Total cash receipts | <u>484,353.71</u> | <u>439,252.76</u> | <u>\$ 578,662.00</u> | <u>\$ (139,409.24)</u> |
| Expenditures | | | | |
| General Admin | <u>422,056.82</u> | <u>428,130.86</u> | <u>\$ 625,000.00</u> | <u>\$ (196,869.14)</u> |
| Total expenditures and transfers subject to budget | <u>422,056.82</u> | <u>428,130.86</u> | <u>\$ 625,000.00</u> | <u>\$ (196,869.14)</u> |
| Receipts over (under) expenditures | 62,296.89 | 11,121.90 | | |
| Unencumbered cash, January 1 | <u>430,792.96</u> | <u>493,089.85</u> | | |
| Unencumbered cash, December 31 | \$ <u>493,089.85</u> | \$ <u>504,211.75</u> | | |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS

AIRPORT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | Variance Over (Under) | |
|---|------------------------|----------------------|----------------------|--------------------------------------|--|
| | 2023 Actual | Actual | Budget | | |
| Cash receipts | | | | | |
| Taxes | | | | | |
| Ad valorem property tax | \$ 22,974.09 | \$ 9,089.44 | \$ 10,000.00 | \$ (910.56) | |
| Back tax collections | 331.66 | 586.01 | 0.00 | 586.01 | |
| Motor Vehicle | 1,581.84 | 2,808.26 | 3,303.00 | (494.74) | |
| Recreational Vehicle | 10.22 | 50.58 | 64.00 | (13.42) | |
| 16/20 M tax | 44.75 | 128.47 | 16.00 | 112.47 | |
| Excise tax | 0.99 | 1.88 | 2.00 | (0.12) | |
| Charges for services | | | | | |
| Hangar rentals | 28,625.00 | 31,325.00 | 30,000.00 | 1,325.00 | |
| Use of money and property | | | | | |
| Interest on investments | 9,599.75 | 14,147.51 | 7,000.00 | 7,147.51 | |
| Other | | | | | |
| Miscellaneous | 988.43 | 950.07 | 645.00 | 305.07 | |
| Total cash receipts | <u>64,156.73</u> | <u>59,087.22</u> | <u>\$ 51,030.00</u> | <u>\$ 8,057.22</u> | |
| Expenditures | | | | | |
| Transfers | <u>16,366.07</u> | <u>82,068.77</u> | <u>\$ 410,667.00</u> | <u>\$ (328,598.23)</u> | |
| Total expenditures and transfers subject to budget | <u>16,366.07</u> | <u>82,068.77</u> | <u>\$ 410,667.00</u> | <u>\$ (328,598.23)</u> | |
| Receipts over (under) expenditures | 47,790.66 | (22,981.55) | | | |
| Unencumbered cash, January 1 | <u>377,320.97</u> | <u>425,111.63</u> | | | |
| Unencumbered cash, December 31 | \$ <u>425,111.63</u> | \$ <u>402,130.08</u> | | | |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | <u>2024</u> | | Variance Over (Under) | |
|---|------------------------|-------------------|----------------------|--------------------------------------|--|
| | <u>2023 Actual</u> | <u>Actual</u> | <u>Budget</u> | | |
| Cash receipts | | | | | |
| Taxes | | | | | |
| Ad valorem property tax | \$ 163,154.29 | \$ 168,111.13 | \$ 178,640.00 | \$ (10,528.87) | |
| Back tax collections | 5,617.32 | 8,094.47 | 2,000.00 | 6,094.47 | |
| Motor vehicle tax | 22,376.04 | 25,136.11 | 23,827.00 | 1,309.11 | |
| Excise tax | 7.22 | 15.17 | 11.00 | 4.17 | |
| Recreational vehicle tax | 0.00 | 0.00 | 465.00 | (465.00) | |
| 16/20M tax | 0.00 | 0.00 | 117.00 | (117.00) | |
| Total cash receipts | <u>191,154.87</u> | <u>201,356.88</u> | <u>\$ 205,060.00</u> | <u>\$ (3,703.12)</u> | |
| Expenditures | | | | | |
| Library appropriation | <u>191,154.87</u> | <u>201,356.88</u> | <u>\$ 206,200.00</u> | <u>\$ (4,843.12)</u> | |
| Subtotal | <u>191,154.87</u> | <u>201,356.88</u> | <u>206,200.00</u> | <u>(4,843.12)</u> | |
| Total expenditures and transfers subject to budget | <u>191,154.87</u> | <u>201,356.88</u> | <u>\$ 206,200.00</u> | <u>\$ (4,843.12)</u> | |
| Receipts over (under) expenditures | 0.00 | 0.00 | | | |
| Unencumbered cash, January 1 | <u>0.00</u> | <u>0.00</u> | | | |
| Unencumbered cash, December 31 | \$ <u>0.00</u> | \$ <u>0.00</u> | | | |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
MUNICIPAL COURT DIVERSION FEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | <u>2024</u> | | <u>Variance</u> |
|--------------------------------------|---------------------|---------------------|--------------------|----------------------|
| | <u>2023</u> | <u>Actual</u> | <u>Budget</u> | <u>Over</u> |
| | <u>Actual</u> | | | <u>(Under)</u> |
| Cash receipts | | | | |
| Fines, forfeitures, penalties | | | | |
| Fines and fees | \$ 2,000.00 | \$ 2,260.00 | \$ 2,000.00 | \$ 260.00 |
| Use of money and property | | | | |
| Interest on investments | 304.73 | 424.60 | 100.00 | 324.60 |
| Total cash receipts | <u>2,304.73</u> | <u>2,684.60</u> | <u>\$ 2,100.00</u> | <u>\$ 584.60</u> |
| Expenditures | | | | |
| Training | 583.82 | 553.15 | \$ 1,500.00 | \$ (946.85) |
| Capital outlay | <u>2,356.42</u> | <u>2,188.00</u> | <u>5,000.00</u> | <u>(2,812.00)</u> |
| Total expenditures subject to budget | <u>2,940.24</u> | <u>2,741.15</u> | <u>\$ 6,500.00</u> | <u>\$ (3,758.85)</u> |
| Receipts over (under) expenditures | (635.51) | (56.55) | | |
| Unencumbered cash, January 1 | <u>14,351.09</u> | <u>13,715.58</u> | | |
| Unencumbered cash, December 31 | <u>\$ 13,715.58</u> | <u>\$ 13,659.03</u> | | |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
VEHICLE INSPECTION (VIN) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | Variance |
|--------------------------------------|---------------------|---------------------|------------------|-------------------|
| | 2023 | Actual | Budget | Over |
| | Actual | | | (Under) |
| Cash receipts | | | | |
| Charges for services | | | | |
| VIN collections | \$ 10,000.00 | \$ 11,040.00 | \$ 9,500.00 | \$ 1,540.00 |
| Use of money and property | | | | |
| Interest on investments | 791.97 | 1,186.51 | 600.00 | 586.51 |
| Total cash receipts | 10,791.97 | 12,226.51 | <u>10,100.00</u> | <u>2,126.51</u> |
| Expenditures | | | | |
| Supplies | 1,000.00 | 1,000.00 | \$ 1,500.00 | \$ (500.00) |
| Training and schooling | 2,528.93 | 4,413.60 | 8,000.00 | (3,586.40) |
| Capital outlay | 5,645.20 | 8,073.40 | 9,787.00 | (1,713.60) |
| Total expenditures subject to budget | 9,174.13 | 13,487.00 | <u>19,287.00</u> | <u>(5,800.00)</u> |
| Receipts over (under) expenditures | 1,617.84 | (1,260.49) | | |
| Unencumbered cash, January 1 | 31,175.92 | 32,793.76 | | |
| Unencumbered cash, December 31 | \$ <u>32,793.76</u> | \$ <u>31,533.27</u> | | |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
SPECIAL PARK AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | <u>2024</u> | | |
|--------------------------------------|---------------------------|---------------------------|-------------------------|--------------------------|
| | <u>2023</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> |
| | <u>Actual</u> | | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Cash receipts | | | | |
| Intergovernmental | | | | |
| Local liquor tax | \$ 9,791.31 | \$ 9,478.15 | \$ 9,020.00 | \$ 458.15 |
| Total cash receipts | <u>9,791.31</u> | <u>9,478.15</u> | <u><u>9,020.00</u></u> | <u><u>458.15</u></u> |
| Expenditures | | | | |
| Capital outlay | <u>14,041.83</u> | <u>5,861.54</u> | \$ <u>15,000.00</u> | \$ <u>(9,138.46)</u> |
| Total expenditures subject to budget | <u>14,041.83</u> | <u>5,861.54</u> | <u><u>15,000.00</u></u> | <u><u>(9,138.46)</u></u> |
| Receipts over (under) expenditures | (4,250.52) | 3,616.61 | | |
| Unencumbered cash, January 1 | <u>10,427.51</u> | <u>6,176.99</u> | | |
| Unencumbered cash, December 31 | \$ <u><u>6,176.99</u></u> | \$ <u><u>9,793.60</u></u> | | |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
MUNICIPAL EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | <u>2023</u> <u>Actual</u> | <u>2024</u> <u>Actual</u> |
|------------------------------------|-------------------------------|-------------------------------|
| Cash receipts | | |
| Use of money and property | | |
| Interest on investment | \$ 63,245.23 | \$ 95,176.31 |
| Grants | <u>196,178.95</u> | <u>404,524.63</u> |
| Subtotal | 259,424.18 | 499,700.94 |
| Operating transfers | <u>362,770.00</u> | <u>327,770.00</u> |
| Total cash receipts | <u>622,194.18</u> | <u>827,470.94</u> |
| Expenditures | | |
| Capital outlay | | |
| General | 265,674.70 | 338,778.52 |
| Street | 0.00 | 265,158.00 |
| Electric | 2,044.96 | 0.00 |
| Water | <u>139,430.00</u> | <u>0.00</u> |
| Total expenditures | <u>407,149.66</u> | <u>603,936.52</u> |
| Receipts over (under) expenditures | 215,044.52 | 223,534.42 |
| Unencumbered cash, January 1 | <u>2,385,322.95</u> | <u>2,600,367.47</u> |
| Unencumbered cash, December 31 | \$ <u><u>2,600,367.47</u></u> | \$ <u><u>2,823,901.89</u></u> |

See Independent Auditor's Report.

City of Goodland, KansasSchedule 2k

SPECIAL PURPOSE FUNDS
CAPITAL IMPROVEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | <u>2023</u> <u>Actual</u> | <u>2024</u> <u>Actual</u> |
|------------------------------------|-------------------------------|-------------------------------|
| Cash receipts | | |
| Use of money and property | | |
| Interest on investment | \$ 119,867.57 | \$ 192,950.85 |
| Other | | |
| Miscellaneous | 264,131.10 | 491,996.77 |
| Operating transfers | <u>883,980.68</u> | <u>1,067,038.00</u> |
| Total cash receipts | <u>1,267,979.35</u> | <u>1,751,985.62</u> |
| Expenditures | | |
| Capital outlay | | |
| General | 46,523.00 | 203,150.09 |
| Street | 24,581.83 | 82,686.75 |
| Water | 320,390.08 | 426,455.38 |
| Electric | <u>127,114.14</u> | <u>38,060.41</u> |
| Total expenditures | <u>518,609.05</u> | <u>750,352.63</u> |
| Receipts over (under) expenditures | 749,370.30 | 1,001,632.99 |
| Unencumbered cash, January 1 | <u>4,586,164.25</u> | <u>5,335,534.55</u> |
| Unencumbered cash, December 31 | \$ <u><u>5,335,534.55</u></u> | \$ <u><u>6,337,167.54</u></u> |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 21

**SPECIAL PURPOSE FUNDS
EFFICIENCY KS PROJECT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | 2023 Actual | 2024 Actual |
|------------------------------------|------------------------------|------------------------------|
| Cash receipts | | |
| Intergovernmental | | |
| Loans for customers | \$ 1,645.56 | \$ 1,647.86 |
| Total cash receipts | 1,645.56 | 1,647.86 |
| Expenditures | | |
| Contractual services | 48.00 | 48.00 |
| Loan repayments from customers | 1,597.56 | 1,597.56 |
| Total expenditures | 1,645.56 | 1,645.56 |
| Receipts over (under) expenditures | 0.00 | 2.30 |
| Unencumbered cash, January 1 | 0.00 | 0.00 |
| Unencumbered cash, December 31 | \$ 0.00 | \$ 2.30 |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | Variance Over (Under) |
|--------------------------------------|------------------------|---------------|---------------|--------------------------------------|
| | 2023 Actual | Actual | Budget | |
| Cash receipts | | | | |
| Taxes | | | | |
| Ad valorem property tax | \$ 526,923.97 | \$ 590,796.36 | \$ 627,768.00 | \$ (36,971.64) |
| Back tax collections | 16,915.85 | 26,240.80 | 8,000.00 | 18,240.80 |
| Motor vehicle tax | 89,505.33 | 79,351.18 | 77,124.00 | 2,227.18 |
| Recreational vehicle tax | 0.00 | 0.00 | 1,506.00 | (1,506.00) |
| 16/20M tax | 0.00 | 3,749.53 | 379.00 | 3,370.53 |
| Excise tax | 19.60 | 49.91 | 35.00 | 14.91 |
| Subtotal | 633,364.75 | 700,187.78 | 714,812.00 | (14,624.22) |
| Use of money and property | | | | |
| Interest on investments | 9,599.01 | 9,743.10 | 6,000.00 | 3,743.10 |
| Total cash receipts | 642,963.76 | 709,930.88 | \$ 720,812.00 | \$ (10,881.12) |
| Expenditures | | | | |
| Social security | 116,146.88 | 121,595.22 | \$ 132,294.00 | \$ (10,698.78) |
| Worker's compensation | 22,368.02 | 30,896.46 | 40,000.00 | (9,103.54) |
| Unemployment insurance | 1,498.14 | 1,565.31 | 9,178.00 | (7,612.69) |
| Employees' retirement | 128,486.23 | 145,580.88 | 151,430.00 | (5,849.12) |
| Health & accident insurance | 430,105.10 | 408,186.77 | 231,826.00 | 176,360.77 |
| Transfer to Self Insurance | 0.00 | 0.00 | 306,174.00 | (306,174.00) |
| Total expenditures subject to budget | 698,604.37 | 707,824.64 | \$ 870,902.00 | \$ (163,077.36) |
| Receipts over (under) expenditures | (55,640.61) | 2,106.24 | | |
| Unencumbered cash, January 1 | 194,466.41 | 138,825.80 | | |
| Unencumbered cash, December 31 | \$ 138,825.80 | \$ 140,932.04 | | |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2n

SPECIAL PURPOSE FUNDS
LIBRARY EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | <u>2024</u> | | |
|--------------------------------------|------------------|------------------|---------------------|--------------------|
| | <u>2023</u> | | | <u>Variance</u> |
| | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Cash receipts | | | | |
| Taxes | | | | |
| Ad valorem property tax | \$ 30,912.19 | \$ 32,907.31 | \$ 34,952.00 | \$ (2,044.69) |
| Back tax collections | 1,476.49 | 1,847.99 | 800.00 | 1,047.99 |
| Motor vehicle tax | 5,973.82 | 4,754.21 | 4,543.00 | 211.21 |
| Recreational vehicle tax | 0.00 | 82.20 | 89.00 | (6.80) |
| 16/20M tax | 0.00 | 230.64 | 343.00 | (112.36) |
| Excise tax | 1.92 | 3.02 | 2.00 | 1.02 |
| | <u>38,364.42</u> | <u>39,825.37</u> | <u>\$ 40,729.00</u> | <u>\$ (903.63)</u> |
| Total cash receipts | | | | |
| Expenditures | | | | |
| Library appropriation | <u>38,364.42</u> | <u>39,825.37</u> | <u>\$ 40,443.00</u> | <u>\$ (617.63)</u> |
| Total expenditures subject to budget | <u>38,364.42</u> | <u>39,825.37</u> | <u>\$ 40,443.00</u> | <u>\$ (617.63)</u> |
| Receipts over (under) expenditures | 0.00 | 0.00 | | |
| Unencumbered cash, January 1 | <u>0.00</u> | <u>0.00</u> | | |
| Unencumbered cash, December 31 | \$ <u>0.00</u> | \$ <u>0.00</u> | | |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2o

BOND AND INTEREST FUND
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | <u>2024</u> | | |
|--|---------------------|---------------------|----------------------|-----------------------|
| | <u>2023</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> |
| | <u>Actual</u> | | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Cash receipts | | | | |
| Taxes | | | | |
| Ad valorem property tax | \$ 246,929.65 | \$ 230,747.36 | \$ 245,148.00 | \$ (14,400.64) |
| Back tax collections | 8,841.51 | 12,200.86 | 0.00 | 12,200.86 |
| Motor vehicle tax | 36,047.95 | 35,843.01 | 36,073.00 | (229.99) |
| Recreational vehicle tax | 0.00 | 625.65 | 704.00 | (78.35) |
| 16/20M tax | 0.00 | 1,715.61 | 177.00 | 1,538.61 |
| Excise tax | 11.32 | 23.03 | 16.00 | 7.03 |
| Subtotal | <u>291,830.43</u> | <u>281,155.52</u> | <u>282,118.00</u> | <u>(962.48)</u> |
| Use of money and property | | | | |
| Interest on investments | <u>2,411.71</u> | <u>4,496.39</u> | <u>0.00</u> | <u>4,496.39</u> |
| Subtotal | <u>2,411.71</u> | <u>4,496.39</u> | <u>0.00</u> | <u>4,496.39</u> |
| Total cash receipts | <u>294,242.14</u> | <u>285,651.91</u> | <u>\$ 282,118.00</u> | <u>\$ 3,533.91</u> |
| Expenditures | | | | |
| Bond principal | 250,000.00 | 260,000.00 | \$ 260,000.00 | \$ 0.00 |
| Interest expense | 38,000.00 | 31,750.00 | 31,750.00 | 0.00 |
| Cash basis guarantee | <u>0.00</u> | <u>0.00</u> | <u>25,000.00</u> | <u>(25,000.00)</u> |
| Total expenditures and transfers subject to budget | <u>288,000.00</u> | <u>291,750.00</u> | <u>\$ 316,750.00</u> | <u>\$ (25,000.00)</u> |
| Receipts over (under) expenditures | 6,242.14 | (6,098.09) | | |
| Unencumbered cash, January 1 | <u>19,103.23</u> | <u>25,345.37</u> | | |
| Unencumbered cash, December 31 | <u>\$ 25,345.37</u> | <u>\$ 19,247.28</u> | | |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2p

**CAPITAL PROJECT FUNDS
GRANT IMPROVEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | 2023 | 2024 |
|------------------------------------|----------------------------|----------------------------|
| | Actual | Actual |
| Cash receipts | | |
| Operating transfers | \$ 20,000.00 | \$ 25,000.00 |
| Use of money and property | | |
| Interest on investment | <u>1,195.46</u> | <u>2,492.74</u> |
| Total cash receipts | <u>21,195.46</u> | <u>27,492.74</u> |
| Expenditures | | |
| Construction | <u>0.00</u> | <u>64,779.44</u> |
| Total expenditures | <u>0.00</u> | <u>64,779.44</u> |
| Receipts over (under) expenditures | 21,195.46 | (37,286.70) |
| Unencumbered cash, January 1 | <u>40,837.39</u> | <u>62,032.85</u> |
| Unencumbered cash, December 31 | \$ <u><u>62,032.85</u></u> | \$ <u><u>24,746.15</u></u> |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2q

CAPITAL PROJECT FUNDS

CID PROJECT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

REGULATORY BASIS

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | 2023 Actual | 2024 Actual |
|------------------------------------|------------------------------|------------------------------|
| Cash receipts | | |
| Intergovernmental | | |
| Sales tax | \$ 171,116.03 | \$ 166,893.35 |
| Total cash receipts | 171,116.03 | 166,893.35 |
| Expenditures | | |
| Construction | 171,116.03 | 166,893.35 |
| Total expenditures | 171,116.03 | 166,893.35 |
| Receipts over (under) expenditures | 0.00 | 0.00 |
| Unencumbered cash, January 1 | 0.00 | 0.00 |
| Unencumbered cash, December 31 | \$ 0.00 | \$ 0.00 |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2r

CAPITAL PROJECT FUNDS
AIRPORT IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | <u>2023</u> <u>Actual</u> | <u>2023</u> <u>Actual</u> |
|--|---------------------------------|-------------------------------|
| Cash receipts | | |
| Intergovernmental | | |
| State & Federal grants | \$ 198,143.71 | \$ 787,669.89 |
| Operating transfers | <u>16,366.07</u> | <u>82,068.77</u> |
| 9 Total cash receipts | <u>214,509.78</u> | <u>869,738.66</u> |
| Expenditures | | |
| Capital outlay | <u>1,082,588.62</u> | <u>351,077.33</u> |
| Total expenditures and transfers subject to budget | <u>1,082,588.62</u> | <u>351,077.33</u> |
| Receipts over (under) expenditures | (868,078.84) | 518,661.33 |
| Unencumbered cash, January 1 | <u>(288,081.61)</u> | <u>(1,156,160.45)</u> |
| Unencumbered cash, December 31 | \$ <u><u>(1,156,160.45)</u></u> | \$ <u><u>(637,499.12)</u></u> |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2s

**CAPITAL PROJECT FUNDS
ARPA PROJECTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)**

| | <u>2023</u> <u>Actual</u> | <u>2024</u> <u>Actual</u> |
|------------------------------------|--|--|
| Cash receipts | | |
| Use of money and property | | |
| Interest on investment | \$ <u>9,505.63</u> | \$ <u>5,249.58</u> |
| Total cash receipts | <u>9,505.63</u> | <u>5,249.58</u> |
| Expenditures | | |
| Capital Outlay | <u>290,963.00</u> | <u>221,817.52</u> |
| Total expenditures | <u>290,963.00</u> | <u>221,817.52</u> |
| Receipts over (under) expenditures | (281,457.37) | (216,567.94) |
| Unencumbered cash, January 1 | <u>498,025.31</u> | <u>216,567.94</u> |
| Unencumbered cash, December 31 | \$ <u><u>216,567.94</u></u> | \$ <u><u>0.00</u></u> |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2t

**CAPITAL PROJECT FUNDS
STREET IMPROVEMENT PROJECT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | 2023 Actual | 2024 Actual |
|------------------------------------|------------------------------|------------------------------|
| Cash receipts | | |
| Intergovernmental | | |
| State grants | \$ 698,208.00 | \$ 1,072,050.75 |
| Operating transfers | 10,000.00 | 1,500.00 |
| Total cash receipts | 708,208.00 | 1,073,550.75 |
| Expenditures | | |
| Street Improvements | 86,560.00 | 1,657,774.74 |
| Total expenditures | 86,560.00 | 1,657,774.74 |
| Receipts over (under) expenditures | 621,648.00 | (584,223.99) |
| Unencumbered cash, January 1 | 0.00 | 621,648.00 |
| Unencumbered cash, December 31 | \$ 621,648.00 | \$ 37,424.01 |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2u

BUSINESS FUNDS
ELECTRIC UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | 2023 Actual | 2024 | | Variance Over (Under) |
|--|-----------------|-----------------|-----------------|-----------------------------|
| | | Actual | Budget | |
| Cash receipts | | | | |
| Charges for services | | | | |
| Sale of electricity | \$ 5,873,342.84 | \$ 5,890,597.92 | \$ 6,401,000.00 | \$ (510,402.08) |
| Sale of supplies & services | 93,476.22 | 3,815.00 | 47,500.00 | (43,685.00) |
| Installation charges | 19,540.01 | 5,780.94 | 0.00 | 5,780.94 |
| Connection fees | 5,415.19 | 5,291.83 | 0.00 | 5,291.83 |
| Reconnect fees | 2,434.90 | 3,748.05 | 0.00 | 3,748.05 |
| Subtotal | 5,994,209.16 | 5,909,233.74 | 6,448,500.00 | (539,266.26) |
| Use of money and property | | | | |
| Interest on investments | 22,748.05 | 33,240.41 | 15,000.00 | 18,240.41 |
| Other | | | | |
| Miscellaneous & Gas Reimb | 53,447.69 | 53,316.38 | 50,000.00 | 3,316.38 |
| Operating transfers | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| Total cash receipts | 6,095,404.90 | 6,020,790.53 | 6,538,500.00 | (517,709.47) |
| Expenditures | | | | |
| Production | | | | |
| Personal services | 386,702.12 | 392,160.91 | 460,215.00 | (68,054.09) |
| Contractual services | 2,897,226.14 | 2,872,708.30 | 3,719,750.00 | (847,041.70) |
| Commodities | 72,713.07 | 102,969.10 | 122,500.00 | (19,530.90) |
| Transfer to C.I.R.F. | 86,542.68 | 20,000.00 | 20,000.00 | 0.00 |
| Transfer to M.E.R.F. | 70,500.00 | 70,500.00 | 70,500.00 | 0.00 |
| Transfer to electric reserve | 366.06 | 0.00 | 0.00 | 0.00 |
| Subtotal | 3,514,050.07 | 3,458,338.31 | 4,392,965.00 | (934,626.69) |
| Transmission & Distribution | | | | |
| Personal services | 575,299.40 | 591,406.12 | 660,986.00 | (69,579.88) |
| Contractual services | 173,585.60 | 192,452.95 | 168,000.00 | 24,452.95 |
| Commodities | 221,690.91 | 277,489.81 | 245,800.00 | 31,689.81 |
| Capital outlay | 0.00 | 0.00 | 15,000.00 | (15,000.00) |
| Transfer to C.I.R.F. | 240,000.00 | 290,000.00 | 290,000.00 | 0.00 |
| Transfer to M.E.R.F. | 88,770.00 | 53,770.00 | 53,770.00 | 0.00 |
| Transfer to electric reserve | 0.00 | 0.00 | 0.00 | 0.00 |
| Subtotal | 1,299,345.91 | 1,405,118.88 | 1,433,556.00 | (28,437.12) |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2u

BUSINESS FUNDS
ELECTRIC UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | 2023 | 2024 | | Variance |
|--|---------------|-----------------|-----------------|-------------------|
| | | Actual | Budget | |
| Expenditures - continued | Actual | Actual | Budget | Over |
| Commercial & General | | | | (Under) |
| Personal services | \$ 296,332.16 | \$ 256,995.15 | \$ 331,144.00 | \$ (74,148.85) |
| Contractual services | 140,720.53 | 170,692.98 | 143,000.00 | 27,692.98 |
| Commodities | 24,112.32 | 22,786.65 | 35,650.00 | (12,863.35) |
| Capital outlay | 3,100.20 | 3,731.88 | 0.00 | 3,731.88 |
| Transfer to M.E.R.F. | 3,000.00 | 7,000.00 | 7,000.00 | 0.00 |
| Subtotal | 467,265.21 | 461,206.66 | 516,794.00 | (55,587.34) |
| Transfer to MERF/CIRF | | | | |
| Transfers to general fund | 500,000.00 | 500,000.00 | 500,000.00 | 0.00 |
| Subtotal | 500,000.00 | 500,000.00 | 500,000.00 | 0.00 |
| Compensating tax | 12,189.73 | 12,420.45 | 15,000.00 | (2,579.55) |
| Total expenditures and transfers subject to budget | 5,792,850.92 | 5,837,084.30 | \$ 6,858,315.00 | \$ (1,021,230.70) |
| Receipts over (under) expenditures | 302,553.98 | 183,706.23 | | |
| Unencumbered cash, January 1 | 565,283.39 | 867,837.37 | | |
| Unencumbered cash, Dec. 31 | \$ 867,837.37 | \$ 1,051,543.60 | | |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2v

BUSINESS FUNDS
WATER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | Variance |
|--|-----------------|-----------------|-----------------|-----------------|
| | 2023 | Actual | Budget | Over |
| | Actual | | | (Under) |
| Cash receipts | | | | |
| Charges for services | | | | |
| Sale of water | \$ 1,148,330.65 | \$ 1,216,032.83 | \$ 1,200,000.00 | \$ 16,032.83 |
| Installation charges | 26,123.12 | 21,770.96 | 10,000.00 | 11,770.96 |
| Sale of supplies | 115.54 | 257.11 | 2,000.00 | (1,742.89) |
| Connection fees | 3,690.00 | 3,450.00 | 3,000.00 | 450.00 |
| Reconnect fees | 1,662.54 | 2,547.46 | 1,000.00 | 1,547.46 |
| Subtotal | 1,179,921.85 | 1,244,058.36 | 1,216,000.00 | 28,058.36 |
| Use of money and property | | | | |
| Interest on investments | 12,096.15 | 16,037.86 | 10,000.00 | 6,037.86 |
| Other | | | | |
| Miscellaneous | 2,277.44 | 5,174.05 | 2,000.00 | 3,174.05 |
| Total cash receipts | 1,194,295.44 | 1,265,270.27 | \$ 1,228,000.00 | \$ 37,270.27 |
| Expenditures | | | | |
| Production | | | | |
| Personal services | 115,758.99 | 73,271.65 | \$ 92,228.00 | \$ (18,956.35) |
| Contractual services | 38,775.49 | 59,199.34 | 76,500.00 | (17,300.66) |
| Commodities | 68,610.14 | 122,320.17 | 109,000.00 | 13,320.17 |
| Transfer to C.I.R.F. | 159,500.00 | 170,000.00 | 170,000.00 | 0.00 |
| Transfer to M.E.R.F. | 500.00 | 500.00 | 500.00 | 0.00 |
| Transfer to water reserve | 0.00 | 15,000.00 | 15,000.00 | 0.00 |
| Subtotal | 383,144.62 | 440,291.16 | 463,228.00 | (22,936.84) |
| Transmission & Distribution | | | | |
| Personal services | 145,539.00 | 141,752.15 | 191,502.00 | (49,749.85) |
| Contractual services | 41,420.52 | 23,511.32 | 72,050.00 | (48,538.68) |
| Commodities | 107,078.33 | 88,784.99 | 100,700.00 | (11,915.01) |
| Capital outlay | 23,144.76 | 10,099.24 | 10,000.00 | 99.24 |
| Transfer to C.I.R.F. | 305,438.00 | 371,538.00 | 371,538.00 | 0.00 |
| Transfer to M.E.R.F. | 75,000.00 | 65,000.00 | 65,000.00 | 0.00 |
| Transfer to water reserve | 0.00 | 15,000.00 | 15,000.00 | 0.00 |
| Subtotal | 697,620.61 | 715,685.70 | 825,790.00 | (110,104.30) |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2v

BUSINESS FUNDS
WATER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | <u>2024</u> | | |
|--|----------------------|----------------------|------------------------|------------------------|
| | <u>2023</u> | | | <u>Variance</u> |
| | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Expenditures - continued | | | | |
| Other | | | | |
| Sales and compensating tax | \$ 930.49 | \$ 739.68 | \$ 2,500.00 | \$ (1,760.32) |
| Water clean drinking fee | <u>7,768.30</u> | <u>8,817.10</u> | <u>10,500.00</u> | <u>(1,682.90)</u> |
| Subtotal | <u>8,698.79</u> | <u>9,556.78</u> | <u>13,000.00</u> | <u>(3,443.22)</u> |
| Transfer to general fund | <u>150,000.00</u> | <u>150,000.00</u> | <u>150,000.00</u> | <u>0.00</u> |
| Subtotal | <u>150,000.00</u> | <u>150,000.00</u> | <u>150,000.00</u> | <u>0.00</u> |
| Total expenditures and transfers subject to budget | <u>1,239,464.02</u> | <u>1,315,533.64</u> | <u>\$ 1,452,018.00</u> | <u>\$ (136,484.36)</u> |
| Receipts over (under) expenditures | (45,168.58) | (50,263.37) | | |
| Unencumbered cash, January 1 | <u>471,001.12</u> | <u>425,832.54</u> | | |
| Unencumbered cash, December 31 | \$ <u>425,832.54</u> | \$ <u>375,569.17</u> | | |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2w

BUSINESS FUNDS
SEWER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | Variance |
|--|---------------|---------------|---------------|-----------------|
| | 2023 | Actual | Budget | Over |
| | Actual | | | (Under) |
| Cash receipts | | | | |
| Charges for services | | | | |
| Sewer service charges | \$ 463,376.05 | \$ 477,037.48 | \$ 480,000.00 | \$ (2,962.52) |
| Installation charges | 500.00 | 2,000.00 | 1,000.00 | 1,000.00 |
| Subtotal | 463,876.05 | 479,037.48 | 481,000.00 | (1,962.52) |
| Use of money and property | | | | |
| Interest on investments | 3,913.88 | 6,958.38 | 2,600.00 | 4,358.38 |
| Total cash receipts | 467,789.93 | 485,995.86 | \$ 483,600.00 | \$ 2,395.86 |
| Expenditures | | | | |
| Sewage treatment | | | | |
| Personal services | 50,445.30 | 134,605.51 | \$ 168,120.00 | \$ (33,514.49) |
| Contractual services | 15,571.35 | 19,680.26 | 23,400.00 | (3,719.74) |
| Commodities | 19,628.62 | 20,135.63 | 43,600.00 | (23,464.37) |
| Capital Outlay | 52,555.38 | 40,180.25 | 40,000.00 | 180.25 |
| Transfer to M.E.R.F. | 9,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| Subtotal | 147,200.65 | 215,601.65 | 276,120.00 | (60,518.35) |
| Collection System Maintenance | | | | |
| Personal services | 79,509.01 | 65,132.94 | 79,838.00 | (14,705.06) |
| Contractual services | 9,706.14 | 13,379.52 | 16,500.00 | (3,120.48) |
| Commodities | 13,109.86 | 6,092.17 | 38,100.00 | (32,007.83) |
| Transfer to C.I.R.F. | 10,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| Transfer to M.E.R.F. | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 |
| Transfer to sewer reserve | 0.00 | 0.00 | 0.00 | 0.00 |
| Subtotal | 114,825.01 | 137,104.63 | 186,938.00 | (49,833.37) |
| Expenditures | | | | |
| Transfer to electric fund | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| Transfer to general fund | 125,001.00 | 125,000.00 | 125,000.00 | 0.00 |
| Subtotal | 150,001.00 | 150,000.00 | 150,000.00 | 0.00 |
| Total expenditures and transfers subject to budget | 412,026.66 | 502,706.28 | \$ 613,058.00 | \$ (110,351.72) |
| Receipts over (under) expenditures | 55,763.27 | (16,710.42) | | |
| Unencumbered cash, January 1 | 162,864.79 | 218,628.06 | | |
| Unencumbered cash, December 31 | \$ 218,628.06 | \$ 201,917.64 | | |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2x

BUSINESS FUNDS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | <u>2024</u> | | |
|------------------------------------|---------------------|---------------------|----------------------|-----------------------|
| | <u>2023</u> | | | <u>Variance</u> |
| | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Cash receipts | | | | |
| Charges for services | | | | |
| Collections | \$ 573,162.52 | \$ 591,046.53 | \$ 621,000.00 | \$ (29,953.47) |
| Use of money and property | | | | |
| Interest on investments | <u>1,404.49</u> | <u>1,774.65</u> | <u>15,000.00</u> | <u>(13,225.35)</u> |
| Total cash receipts | <u>574,567.01</u> | <u>592,821.18</u> | \$ <u>636,000.00</u> | \$ <u>(43,178.82)</u> |
| Expenditures | | | | |
| Contractual services | 535,424.80 | 554,856.00 | \$ 600,250.00 | \$ (45,394.00) |
| Operating transfers | <u>45,000.00</u> | <u>50,000.00</u> | <u>50,000.00</u> | <u>0.00</u> |
| Total expenditures | <u>580,424.80</u> | <u>604,856.00</u> | \$ <u>650,250.00</u> | \$ <u>(45,394.00)</u> |
| Receipts over (under) expenditures | (5,857.79) | (12,034.82) | | |
| Unencumbered cash, January 1 | <u>72,684.74</u> | <u>66,826.95</u> | | |
| Unencumbered cash, December 31 | \$ <u>66,826.95</u> | \$ <u>54,792.13</u> | | |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2y

BUSINESS FUNDS
ELECTRIC RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year ended December 31, 2024

(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | <u>2023</u> <u>Actual</u> | <u>2024</u> <u>Actual</u> |
|--|------------------------------|------------------------------|
| Cash receipts | | |
| Use of money and property | | |
| Interest on investment | \$ 13,031.15 | \$ 20,786.08 |
| Other | 118,270.68 | 0.00 |
| Operating transfers | <u>366.06</u> | <u>0.00</u> |
| Total cash receipts | <u>131,667.89</u> | <u>20,786.08</u> |
| Expenditures | | |
| Operating transfers | <u>0.00</u> | <u>0.00</u> |
| Total expenditures | <u>0.00</u> | <u>0.00</u> |
| Receipts over (under) expenditures | 131,667.89 | 20,786.08 |
| Unencumbered cash, January 1 | <u>450,030.42</u> | <u>581,698.31</u> |
| Unencumbered cash, December 31 | <u>\$ 581,698.31</u> | <u>\$ 602,484.39</u> |

See Independent Auditor's Report.

City of Goodland, KansasSchedule 2z

BUSINESS FUNDS
WATER RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | <u>2023</u> <u>Actual</u> | <u>2024</u> <u>Actual</u> |
|--|------------------------------|------------------------------|
| Cash receipts | | |
| Use of money and property | | |
| Interest on investment | \$ 6,712.02 | \$ 9,319.25 |
| Operating transfer | <u>0.00</u> | <u>30,000.00</u> |
| Total cash receipts | <u>6,712.02</u> | <u>39,319.25</u> |
| Expenditures | | |
| Operating transfers | <u>0.00</u> | <u>0.00</u> |
| Total expenditures | <u>0.00</u> | <u>0.00</u> |
| Receipts over (under) expenditures | 6,712.02 | 39,319.25 |
| Unencumbered cash, January 1 | <u>275,066.40</u> | <u>281,778.42</u> |
| Unencumbered cash, December 31 | <u>\$ 281,778.42</u> | <u>\$ 321,097.67</u> |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2aa

**BUSINESS FUNDS
SEWER RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)**

| | 2023 Actual | 2024 Actual |
|------------------------------------|------------------------------|------------------------------|
| Cash receipts | | |
| Use of money and property | | |
| Interest on investment | \$ 5,594.90 | \$ 7,944.13 |
| Operating transfers | 0.00 | 0.00 |
| Total cash receipts | 5,594.90 | 7,944.13 |
| Expenditures | | |
| Capital Outlay | 11,694.16 | 0.00 |
| Total expenditures | 11,694.16 | 0.00 |
| Receipts over (under) expenditures | (6,099.26) | 7,944.13 |
| Unencumbered cash, January 1 | 224,664.51 | 218,565.25 |
| Unencumbered cash, December 31 | \$ 218,565.25 | \$ 226,509.38 |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2bb

TRUST FUNDS
MUSEUM ENDOWMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | 2023 Actual | 2024 Actual |
|------------------------------------|------------------------------|------------------------------|
| Cash receipts | | |
| Use of money and property | | |
| Interest | \$ 3,777.13 | \$ 4,137.32 |
| Donations | <u>8,096.91</u> | <u>12,092.54</u> |
| Total cash receipts | <u>11,874.04</u> | <u>16,229.86</u> |
| Expenditures | | |
| Library Board | (3,925.60) | 641.71 |
| Operating transfers | <u>23,340.15</u> | <u>0.00</u> |
| Total expenditures | <u>19,414.55</u> | <u>641.71</u> |
| Receipts over (under) expenditures | (7,540.51) | 15,588.15 |
| Unencumbered cash, January 1 | <u>80,542.24</u> | <u>73,001.73</u> |
| Unencumbered cash, December 31 | \$ <u><u>73,001.73</u></u> | \$ <u><u>88,589.88</u></u> |

City of Goodland, Kansas

Schedule 2cc

TRUST FUNDS
LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

| | | <u>2024</u> | | |
|------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| | <u>2023</u> | | | <u>Variance</u> |
| | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Cash receipts | | | | |
| Use of money and property | | | | |
| Interest on investment | \$ 667.62 | \$ 2,272.33 | \$ 350.00 | \$ 1,922.33 |
| Other | | | | |
| Forfeitures | <u>58,085.00</u> | <u>9,627.94</u> | <u>20,000.00</u> | <u>(10,372.06)</u> |
| Total cash receipts | <u>58,752.62</u> | <u>11,900.27</u> | <u>\$ 20,350.00</u> | <u>\$ (8,449.73)</u> |
| Expenditures | | | | |
| Contractual | 6,518.33 | 1,175.54 | \$ 1,500.00 | \$ (324.46) |
| Capital Outlay | <u>4,161.39</u> | <u>6,798.35</u> | <u>30,000.00</u> | <u>(23,201.65)</u> |
| Total expenditures | <u>10,679.72</u> | <u>7,973.89</u> | <u>\$ 31,500.00</u> | <u>\$ (23,526.11)</u> |
| Receipts over (under) expenditures | 48,072.90 | 3,926.38 | | |
| Unencumbered cash, January 1 | <u>14,796.22</u> | <u>62,869.12</u> | | |
| Unencumbered cash, December 31 | \$ <u>62,869.12</u> | \$ <u>66,795.50</u> | | |

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For the Year ended December 31, 2024

| <u>Fund</u> | <u>Cash Balance Beginning of year</u> | <u>Cash Receipts</u> | <u>Cash Disbursements</u> | <u>Cash Balance End of year</u> |
|------------------------------|---|--------------------------|-------------------------------|-------------------------------------|
| Sales Tax Fund | \$ 2,460.52 | \$ 242,621.57 | \$ 242,714.24 | \$ 2,367.85 |
| Fire Insurance Proceeds | 5,609.33 | 177.18 | 0.00 | 5,786.51 |
| Customer Deposits - electric | 147,277.39 | 34,154.02 | 23,353.90 | 158,077.51 |
| Customer Deposits - water | 88,981.59 | 19,824.23 | 17,522.19 | 91,283.63 |
| State Water Tax Fund | 6,029.91 | 10,141.03 | 9,335.43 | 6,835.51 |
| Municipal Court | 1,860.00 | 39,806.70 | 41,116.70 | 550.00 |
| Drug Fund | 863.69 | 943.69 | 943.69 | 863.69 |
| | <u>\$ 253,082.43</u> | <u>\$ 347,668.42</u> | <u>\$ 334,986.15</u> | <u>\$ 265,764.70</u> |

See Independent Auditor's Report.

City of Goodland, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2024

| Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title | Federal CFDA Number | Program Revenue Amount | Program Expenditure Amount |
|---|---------------------------|------------------------------|----------------------------------|
| U.S. DEPARTMENT OF TRANSPORTATION | | | |
| Pass-thru Kansas Departmento of Transporation | | | |
| Street Improvements | 20.933 | \$ 1,072,051 | \$ 1,397,389 |
| U.S. DEPARTMENT OF TRANSPORTATION | | | |
| Pass-thru Kansas Departmento of Transporation | | | |
| Airport Improvements | 20.106 | <u>787,670</u> | <u>351,077</u> |
| Total U.S. Department of Transporation | | <u>1,859,721</u> | <u>1,748,466</u> |
| U.S. DEPARTMENT OF THE TREASURY | | | |
| <i>Pass-through State of Kansas</i> | | | |
| ARPA Grant | 21.027 | \$ <u>5,250</u> | \$ <u>221,818</u> |
| TOTAL | | \$ <u><u>1,864,971</u></u> | \$ <u><u>1,970,284</u></u> |

The City did not provide federal awards to sub-recipients for the year ended December 31, 2024

City of Goodland, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the year ended December 31, 2024

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of City of Goodland under programs of the federal government for the year ended December 31, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of City of Goodland, it is not intended to and does not present the financial position, changes in net assets or cash flows of the City.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in the Uniform Guidance regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

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

NOTE D. INDIRECT COST RATES

The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

SPECIAL REPORTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

City of Goodland Commissioners
Goodland, Ks.

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of City of Goodland, Kansas, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which comprise the City's regulatory basis financial statements, and have issued our report thereon dated June 20, 2025. The City prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

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

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

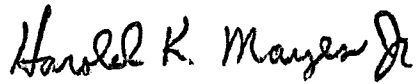
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Harold K. Mayes Jr." The signature is written in a cursive, flowing style.

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
June 20, 2025

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

City of Goodland Commissioners
Goodland, Ks.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the City of Goodland and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

reasonable user of the report on compliance about City of Goodland's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

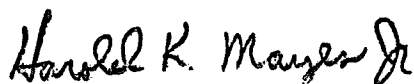
Report on Internal Control over Compliance

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

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

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

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



Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
June 20, 2025

City of Goodland, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2024

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report auditor issued on whether the financial statement audited was prepared in accordance with GAAP: Adverse

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis: Unmodified

Internal control over financial reporting

Material weakness(es) identified? No

Significant deficiencies identified not considered to be material weaknesses: None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiencies identified not considered to be material weaknesses: No

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major programs:

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> | <u>Amount</u> |
|-----------------------|--|---------------------|
| 20.933 | Street Improvements | \$ 1,397,389 |
| 20.106 | Airport Improvements | <u>351,077</u> |
| | Total | <u>\$ 1,748,466</u> |
| | Dollar threshold used to distinguish between Type A and Type B programs: | <u>\$ 750,000</u> |
| | Auditee qualified as a low-risk auditee? | <u>No</u> |

GOODLAND CITY COMMISSION
Regular Meeting

June 16, 2025

5:00 P.M.

Mayor Jason Showalter called the meeting to order with Vice-Mayor J J Howard, Commissioner Sarah Artzer, Commissioner Ann Myers and Commissioner Brook Redlin responding to roll call.

Also present were Joshua Jordan – IT Director, Danny Krayca – Director of Parks, Jake Kling – City Attorney, Neal Thornburg – Director of Water and Wastewater, Jason Erhart – Chief of Police, Zach Hildebrand – Code Enforcement/Building Official, Shauna Johnson – Deputy City Clerk, Mary Volk - City Clerk and Kent Brown - City Manager.

Mayor Showalter led Pledge of Allegiance

PUBLIC COMMENT

- A. Arts Council** – Koal Artzer and Darla Mosbarger were present to give an update on the Arts Council. Koal stated, at the last Arts Council meeting most of the board resigned; therefore, there is a new board with Darla and I. They are Ron Harding, Jessica King, Brittney Whisnant and Gennifer House. Darla thanked the City for the transformation of the south side of the property. There will be a Grand Reopening on July 24th at 5:00 p.m. Mayor Showalter commended the new board for stepping up and volunteering.

PROCLAMATIONS AND PRESENTATIONS

- A. Options Presentation** – Dawn Gable was present with information on Options, a Northwest Kansas Domestic Violence and Sexual Assault Service. She stated, this year in Sherman County there were 29 reports of domestic violence incidences, resulting in 38 arrests. This data was from 2023 KBI information, and was a slight decrease from previous years. There were 2 rape cases reported and 100% arrest on those 2 cases. Here in Goodland, GRMC has a program that can process a rape kit; the hope is to get a dedicated nurse for those cases. The program is not funded by tax dollars, but by the Victims of Crime Act and donations. The request tonight is to continue the donation of \$3,000 from the city.

CONSENT AGENDA

- A. 06/02/2025 Commission Meeting Minutes**
B. Appropriation Ordinances: 2025-12, 2025-12A and 2025-P12
ON A MOTION by Vice-Mayor Howard to approve Consent Agenda **seconded by** Commissioner Myers.
MOTION carried on a VOTE of 5-0.

ORDINANCES AND RESOLUTIONS

- A. Resolution 2025-16: Set public hearing for 404 Harrison Av. – Unfit Structure** – Zach stated, I was called to 404 Harrison with other agencies. The inside of the house is not in livable condition. Lee Dimmick is owner of the property and he is looking at different avenues for removal of the trailer from the lot. **ON A MOTION** by Mayor Showalter to approve Resolution 2025-16: Set public hearing for 404 Harrison Ave. – Unfit Structure to be held on August 4th, 2025 **seconded by** Commissioner Myers. **MOTION carried on a VOTE of 5-0.**

FORMAL ACTIONS

- A. Planning Commission appointment – Curtis Penrod** – Kent stated, Curtis has completed an application for planning commission and understands responsibilities of the board. If the application is approved, he would replace Mary Coumerilh, who recently resigned. **ON A MOTION** by Commissioner Redlin to approve the appointment of Curtis Penrod to the Goodland Planning Commission **seconded by** Commissioner Artzer. **MOTION carried on a VOTE of 5-0.**

DISCUSSION

- A. Electric pedestrian vehicle (scooters, bicycles, etc.) – ordinance and state statute review** – Kent stated, as a result of a commissioner’s request Jason has produced an ordinance to begin the discussion on scooters, electric scooters, electric bicycles, skateboards, pocket bikes, etc. State Statute covers many regulations regarding these items. Jason also included some language that should be reviewed in City Code. Jason stated, the focus of the code is to layout where these items will be allowed to be ridden. If we ban these on the sidewalks at Steever Park, you would be banning them at the skate park and sidewalks up to the picnic tables. The biggest concern is Main Street sidewalks. I have personally stopped at least 5 of them since the last commission meeting. Many cities ban bicycles, skateboards and other types of these vehicles in any business district. I did not feel this was necessary in Goodland, but that is another option. Another concern is the trail off of Arcade near the pool. I added a compliance and parental responsibility portion in to hold parents accountable as well. Vice-Mayor Howard stated, my main concern is someone coming out of a business on Main Street and getting hit or badly hurt. I do not have a problem having them on the walking trail or part of it as long as people are conscious and understand a person walking has the right away, just like a vehicle. Commissioner Artzer stated, I am unsure about banning them outright in parks because I understand children of a certain age ride them to the pool. Jason stated, this ordinance will be bare bones because many things are addressed in State Statute. Vice-Mayor Howard stated, my thought is to take out banning them in the parks, and allow them on the walking trail. Commissioner Artzer stated, I do not believe the items should be allowed on the Main Street sidewalk. Mayor Showalter asked, for clarification on the pocket bike, currently State Statute does not allow those to be ridden. I am in favor of cleaning up some of the language and clutter in city code. I concur the city should allow them to operate on the trail and parks to allow children to get to the pool, but continue to take a tougher stance on Main Street. Commissioner Myers asked about section 16-406D, no person shall sell a pedal for use on a bicycle, unless pedal is equipped with a reflector. Is this for anyone selling a bike at a garage sale? Jason stated, that is a State Statute and was probably put in there for businesses like Walmart when you buy an extra pedal. Section 16-409 is completely removed, but this is where we would put anywhere you do not want to allow people to ride. From the discussion, it would be from the 800 block of Main to the 1700 block of Main and the 100 block of each street east and west of Main.
- B. Follow up on power supply contract proposals** – Kent stated, staff is requesting further direction from Commission regarding the power supply contract proposals, the report completed by Midwest Municipal Solutions and specifically the request brought up by Sunflower Electric for an additional report and evaluation of the contract proposals at their cost. Commissioner Redlin stated, my personal opinion is if they feel the report was biased, let them put together a new report. Mayor Showalter stated, I personally do not feel it is necessary to have another consultant look at the numbers, I am comfortable with what was presented and recommended. It is a consensus of the commission there is no need for an additional consultant and they are ready for a presentation of the KMEA contract. Mayor Showalter stated in addition, see if KMEA can assist with a contract buyout for our last year with Sunflower.
- C. 2026 Budget Presentation – General Fund** – Kent stated, staff will start presenting the proposed 2026 Budget proposal beginning with the General Fund. The objective for the general fund it to have a balanced budget, sustain our operations and diversify the revenue base. In the economic overview, right now our local economy and sales tax remain steady. Inflation effects every purchase either by availability, price or delivery. Included in your packet you see information KMEU sent out regarding electrical infrastructure. We have the estimated assessed valuation for the City of Goodland. For the 2025 budget we were just over 42 million and estimation for upcoming year is estimated at 43 million. That is an increased in valuation of about 2.8%.

MINUTES

Goodland City Commission

June 16, 2025

Page 3

General Fund has different revenues sources: taxes, fees, licenses, permits, charges for services, fines from municipal court, intergovernmental revenue, investment earnings and miscellaneous items that do not fit any of the other category. Expenditures in the General Fund include administration, police, municipal court, animal control, public transportation, fire, building, street and alley, airport, parks, museum, cemetery, economic development, recreation and the pool. There are three main legs of revenue which are property tax, sales tax and fund transfers. The sales tax revenue is very limited for City of Goodland. The sales tax is 9%, but 6.5% of it goes to the state, 0.25% is a pass through that provides some funding to the school district and then 2.25% the county and city share. The sales tax cannot be raised without a vote, so to increase that revenue we need to increase our sales. The proposed budget has 32% of it funded by property tax, 28% by sales tax revenue which if you take the school district out would be end up to be about 21%, 20% user fees, 15% other revenue categories and 5% of cash balance, which the City has been spending down in past years. Total revenues increased by \$38,000 not including property tax.

For reference, our budget in January 2019 was \$3.4 million for the general fund. If you use the inflation calculator from the Bureau of Labor Statistics, we have the same buying power for \$4.2 million. The proposed budget before you, is just slightly over that at \$4,249,767. Each year staff reviews and makes cuts to meet proposed budget. The assessed valuation history from 2003 shows flat in the City of Goodland for about 10 years, then we had a slow rise and a little bit of a jump and it is still rising. Staff does an awesome job putting together their department information, including the numbers and description. Mary does a great job putting that together showing line by line what is being spent and then answers a couple questions at the end. Information includes how they mitigate costs, number of people in department and what challenges they see for the next 3 to 5 years. Some of them will also have their vehicles and equipment used for various things.

General government is for admin where overall personnel costs include a cost of living at 3%. Contractual services show the school sales tax receipts have increased. Insurance went up about \$20,000 or more for all the different buildings and vehicles assigned within the General Fund. Professional services include the city attorney, the comprehensive plan and grant assistance. There is a small increase for equipment maintenance and repair for items within the city hall building. Capital Outlay includes repainting the Van Gogh easel next year for \$15,000. CIRF has a little bit transferred to reserve. Police has some increased costs for personnel. All budgets will show the same cost of living increase and the financial system includes overtime costs in the salary line item. The software is significantly less because they moved to a different ticketing system. Professional services which include a variety of items is up \$2000. The body/dash cam payment is on year 5 of 5. Included in CIRF is \$10,000 for the roof on the armory building which increased from \$5,000 last year. MERF is additional cost for vehicle lease purchase. Municipal Court includes a retirement expense in the 2025 budget. We are considering changing it to a contractual judge and just salary for the municipal court clerk. Contractual we have the judge, special prosecutor, prisoner care and indigent defense. Both of those we have a certain amount that could be used up very quickly if we had a significant case. Animal Control has no significant changes to the contractual but there is a concern from staff about how much longer the current contract will continue. Jason put it in part of his description in both the police department and the animal control budget to start to put aside money to create a dog pound at the police department. It is not just the services of the animal control officer but will be care and housing area for the animals. Van Transportation we have wages for two part-time drivers. Grant requirements and other advertising are in the contractual and there's a slight increase in the commodities in this fund. We keep putting aside money for a new van in the future. The state has reduced their funding the last 2 years by 10%. Fire Department was a request from the fire board to

MINUTES

Goodland City Commission

June 16, 2025

Page 4

increase the amount from the city 3%, which is included in this budget. If that was separately paid by a property tax mill levy it would be just under 6 mills. Building Inspection continues to share an administrative assistant with the building official, city manager and up front with the city clerk. Contractual includes testing and certification tests, professional services include weed abatement, building removal, nuisance abatement and tree removal. Currently over \$50,000 set aside for these, which is a slight increase to match the actuals for advertising notices and the schooling. We have balances in CIRF for nuisance housing and tree removal; however, there are two hotels, Rescare and 17th & Main that need addressed. Those are three categories of properties that we may be asking the commission to go ahead with plans for demolition. It's going to cost a lot more than \$50,000 to take care of either of the hotels and does not include the four to six homes a year needing done. In Street and Alley bulk fuel remains a little bit higher level and other utilities increased \$1000. Otherwise, there's minimal changes to what's included in the budget. We do concrete work, curb painting, alleys and valley gutters in Capital Outlay. What is put aside in CIRF is replace the underground tanks, crush concrete, chip seal and then a certain amount for the second part of Cherry Street. MERF is a number of equipment items. In Airport there's a little bit of property taxes that we need to pay. There is a small amount for equipment maintenance which includes broom and blade replacement when needed. There is \$5,000 set aside for the Eagle Med hanger which is owned by the city, but leased by Eagle Med. Parks is really not much different from the previous years. I will say that we do not have anything set aside for CIRF, even though people continue to bring requests for additional projects in the parks such as shade structure, pickle ball surface and basketball goals to name a few. MERF has a certain amount of money set aside for the next ZTR mowers, IT backbone and park equipment. In Museum the insurance is up. We do set aside \$10,000 for the roof in CIRF. MERF includes a new alarm system and IT backbone. The Cemetery caretaker's contract is up next year which includes a small increase. There is a little bit more on building maintenance for the chapel and the caretaker shed we continue to maintain. We started to set aside for the chapel roof. Mayor Showalter asked, in past years we had talked about trying to set aside money to purchase more land to expand the cemetery. Mary stated, that is transferred from Cemetery Improvement. Economic Development budget meets the requirements of the agreement for Sherman County Community Development. There's a small increase in the draft budget. They did spend some money to make changes to the restroom coordinated with CVB because they make the money to help pay for tourism. Small amount set aside for the Welcome Center building. In Recreation there is a contractual amount we work out with the Goodland Activities Center (GAC). There's no change from the revised amount that we receive from the director of the GAC. We put in two items to set aside money to resurface the tennis courts and infield conditioner. A balance remains to replace the tractor they use for the ball fields. Steever Water Park personnel expenditures is the majority of this fund, but that expenditure also depends on the weather. The insurance for Steever Water Park is up, and we increased a little bit on supplies. We do put aside \$10,000 for pool improvements in MERF and CIRF. The water park basically operated \$100,000 in the red in 2024. In summary we are changing one more position to contract as proposed for municipal court judge. We need to strengthen revenues long term or eventually we are going to need to reduce services.

REPORTS

- A. **City Manager** – **1.** Manager Memo is included in packet. **2.** May month end financial and Police monthly activity reports are included in packet. **3.** Engineers for IdeaTek are continuing pole survey. Dustin was contacted by IdeaTek with some concerns on utilities, like AT&T or Vyve, not being codes. This is more because older homes do not have the clearance. **4.** KMU has provided information regarding rising costs for electrical utilities that is in packet. **5.** North Water Tower repairs and coatings report is in packet. **6.** Commission was scheduled to have a work session, but with the length of the meeting consensus to set a new work session June 26th at 5:30 p.m.

City Commissioners

Vice-Mayor Howard – 1. No Report

Commissioner Artzer – 1. No Report

Commissioner Myers - 1. No Report

Commissioner Redlin – 1. There are some ideas on how to help with pool passes in the future. Asking for feedback on if the process this year worked.

Mayor Showalter– 1. No Report

EXECUTIVE SESSION

- A. Under the authority of KSA75-4319(b)(2) for consultations with an attorney for the public body which would be deemed privileged in the attorney-client relationship -** Mayor Showalter made a motion at 6:43 p.m. to recess into executive session under authority of K.S.A.75-4319 (b) (2) for consultation with an attorney for the public body which would be deemed privileged in the attorney-client relationship not to exceed twenty-five minutes. I request City Commission, City Manager and City Attorney be present. Commissioner Redlin seconded the motion. **MOTION carried by a VOTE of 5-0. Meeting resumed at 7:08 p.m.** Mayor Showalter made a second motion at 7:09 p.m. to recess into executive session under authority of K.S.A.75-4319 (b) (2) for consultation with an attorney for the public body which would be deemed privileged in the attorney-client relationship not to exceed five minutes. I request City Commission, City Manager and City Attorney be present. Vice-Mayor Howard seconded the motion. **MOTION carried by a VOTE of 5-0. Meeting resumed at 7:14 p.m.**

ADJOURNMENT WAS HAD ON A MOTION BY Mayor Showalter **seconded by** Commissioner Myers. **Motion carried by unanimous VOTE; meeting adjourned at 7:15 p.m. Next meeting is scheduled for July 7th, 2025.**

ATTEST:

Jason Showalter, Mayor

Shauna Johnson, Deputy City Clerk

GOODLAND CITY COMMISSION
Special Commission
Work Session

June 26, 2025

5:30 P.M.

Present at work session are Mayor Jason Showalter, Vice-Mayor J. J. Howard, Commissioner Sarah Artzer, Commissioner Brook Redlin and Commissioner Ann Myers.

Also present from the city were Mary Volk - City Clerk and Kent Brown - City Manager.

Work session for Strategic Planning

The Commission Work Session provided an opportunity for the City Commission to continue to discuss issues and goals of the Commission. No formal action was taken by the City Commission, but general direction was discussed.

Work Session ended at 6:52 p.m.

ATTEST:

Jason Showalter, Mayor

Mary P. Volk, City Clerk

| INVOICE NO | LN | DATE | PO NO | REFERENCE | CD | GL ACCOUNT | 1099 | NET | CHECK | PD DATE |
|-------------------------------|----|---------|-------|--------------------------------|--------|------------|------|----------|---------|-----------|
| ----- | | | | | | | | | | |
| 3691 ALLIANCE TECHNICAL GROUP | | | | | | | | | | |
| 6712917 | 1 | 6/05/25 | 21093 | COMPLIANCE TESTS/ENGINES | 6 7 13 | 15-40-2140 | | 13900.00 | 72661 | 7/07/25 |
| | | | | | | | | ----- | | |
| ALLIANCE TECHNICAL GROUP | | | | | | | | 13900.00 | | |
| 3784 AMAZON CAPITAL SERVICES | | | | | | | | | | |
| 14MH-XCDY-N77V | 1 | 6/12/25 | | SAFETY GOOGLES | | 11-15-3120 | | 34.05 | 72663 | 7/07/25 |
| 14MH-XCDY-N77V | 2 | 6/12/25 | | SAFETY GOOGLES | | 11-15-3120 | | 38.52 | 72663 | 7/07/25 |
| 14MH-XCDY-N77V | 3 | 6/12/25 | | AURA HD DIGITAL PICTURE FRAME | | 11-17-3120 | | 139.00 | 72663 | 7/07/25 |
| 14MH-XCDY-N77V | 4 | 6/12/25 | | URINAL SCREENS | | 11-25-3120 | | 16.99 | 72663 | 7/07/25 |
| 14MH-XCDY-N77V | 5 | 6/12/25 | | PH INDICATOR | | 11-25-3120 | | 8.90 | 72663 | 7/07/25 |
| 17JX-DJ1J-THLF | 1 | 7/01/25 | | ALGAECIDE AND CLARIFIER | | 11-25-3120 | | 14.88 | 72663 | 7/07/25 |
| 17JX-DJ1J-THLF | 2 | 7/01/25 | | LYSOL WIPES | | 11-25-3120 | | 14.97 | 72663 | 7/07/25 |
| 17JX-DJ1J-THLF | 3 | 7/01/25 | | ENVELOPES | | 15-44-3120 | | 21.48 | 72663 | 7/07/25 |
| 17JX-DJ1J-THLF | 4 | 7/01/25 | | SOAP DISPENSERS | | 11-25-3120 | | 43.58 | 72663 | 7/07/25 |
| 19GH-CRHX-KYWV | 1 | 6/24/25 | 21046 | FIRST TACTICAL PANTS X 3 CONDE | | 11-03-3160 | | 185.22 | 72663 | 7/07/25 |
| 1GH7-JG4T-7MYK | 1 | 6/23/25 | | PAPER TOWELS | | 21-42-3120 | | 32.45 | 72663 | 7/07/25 |
| 1GH7-JG4T-7MYK | 2 | 6/23/25 | | PAPER TOWELS | | 23-43-3120 | | 32.45 | 72663 | 7/07/25 |
| 1WFF-DHQY-DDYW | 1 | 6/18/25 | | WIRE CONNECTOR, OUTLETS/CAMERA | | 38-01-4010 | | 202.45 | 72663 | 7/07/25 |
| 1YLP-4FJP-GVR3 | 1 | 6/30/25 | | WIRELESS SPEAKER | | 11-25-3060 | | 234.99 | 72663 | 7/07/25 |
| 1YLP-4FJP-GVR3 | 2 | 6/30/25 | | CENTER PULL PAPER TOWELS | | 11-15-3120 | | 32.45 | 72663 | 7/07/25 |
| 1YLP-4FJP-GVR3 | 3 | 6/30/25 | | RUBBER BANDS | | 11-02-3120 | | 8.66 | 72663 | 7/07/25 |
| | | | | | | | | ----- | | |
| AMAZON CAPITAL SERVICES | | | | | | | | 1061.04 | | |
| 2871 AMERICAN FAMILY LIFE | | | | | | | | | | |
| PR20250613 | 1 | 6/13/25 | | AFLAC CANCER | | 11-00-0012 | N | 33.18 | 3046226 | 6/20/25 E |
| PR20250613 | 2 | 6/13/25 | | AFLAC ACCIDENT | | 11-00-0012 | N | 57.12 | 3046226 | 6/20/25 E |
| PR20250613 | 3 | 6/13/25 | | AFLAC ACCIDENT | | 15-00-0012 | N | 33.30 | 3046226 | 6/20/25 E |
| PR20250613 | 4 | 6/13/25 | | AFLAC ST DISB | | 11-00-0012 | N | 54.30 | 3046226 | 6/20/25 E |
| PR20250613 | 5 | 6/13/25 | | AFLAC ST DISB | | 15-00-0012 | N | 65.52 | 3046226 | 6/20/25 E |
| PR20250613 | 6 | 6/13/25 | | AFLAC LIFE RIDR | | 15-00-0012 | N | 2.76 | 3046226 | 6/20/25 E |
| PR20250613 | 7 | 6/13/25 | | AFLAC LIFE | | 11-00-0012 | N | 21.31 | 3046226 | 6/20/25 E |
| PR20250613 | 8 | 6/13/25 | | AFLAC LIFE | | 21-00-0012 | N | 12.51 | 3046226 | 6/20/25 E |
| PR20250613 | 9 | 6/13/25 | | SPEC HLTH EVENT | | 11-00-0012 | N | 20.10 | 3046226 | 6/20/25 E |
| PR20250627 | 1 | 6/27/25 | | AFLAC CANCER | | 11-00-0012 | N | 33.18 | 3046236 | 7/03/25 E |
| PR20250627 | 2 | 6/27/25 | | AFLAC ACCIDENT | | 11-00-0012 | N | 57.12 | 3046236 | 7/03/25 E |
| PR20250627 | 3 | 6/27/25 | | AFLAC ACCIDENT | | 15-00-0012 | N | 33.30 | 3046236 | 7/03/25 E |
| PR20250627 | 4 | 6/27/25 | | AFLAC ST DISB | | 11-00-0012 | N | 54.30 | 3046236 | 7/03/25 E |
| PR20250627 | 5 | 6/27/25 | | AFLAC ST DISB | | 15-00-0012 | N | 65.52 | 3046236 | 7/03/25 E |
| PR20250627 | 6 | 6/27/25 | | AFLAC LIFE RIDR | | 15-00-0012 | N | 2.76 | 3046236 | 7/03/25 E |
| PR20250627 | 7 | 6/27/25 | | AFLAC LIFE | | 11-00-0012 | N | 21.31 | 3046236 | 7/03/25 E |
| PR20250627 | 8 | 6/27/25 | | AFLAC LIFE | | 21-00-0012 | N | 12.51 | 3046236 | 7/03/25 E |
| PR20250627 | 9 | 6/27/25 | | SPEC HLTH EVENT | | 11-00-0012 | N | 20.10 | 3046236 | 7/03/25 E |
| | | | | | | | | ----- | | |
| AMERICAN FAMILY LIFE | | | | | | | | 600.20 | | |
| 1389 AMERICAN FID | | | | | | | | | | |
| PR20250613 | 1 | 6/13/25 | | AF CANCER AT | | 11-00-0012 | N | 47.05 | 3046223 | 6/20/25 E |
| PR20250613 | 2 | 6/13/25 | | AF CANCER AT | | 15-00-0012 | N | 16.90 | 3046223 | 6/20/25 E |
| PR20250613 | 3 | 6/13/25 | | AF CANCER AT | | 21-00-0012 | N | 4.95 | 3046223 | 6/20/25 E |
| PR20250613 | 4 | 6/13/25 | | AF CANCER AT | | 23-00-0012 | N | 4.95 | 3046223 | 6/20/25 E |
| PR20250613 | 5 | 6/13/25 | | AMER FID CANCER | | 11-00-0012 | N | 156.54 | 3046223 | 6/20/25 E |
| PR20250613 | 6 | 6/13/25 | | AMER FID CANCER | | 15-00-0012 | N | 115.00 | 3046223 | 6/20/25 E |

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| 1389 AMERICAN FID | | | | | | | | | | |
| PR20250613 | 7 | 6/13/25 | | AMER FID CANCER | | 21-00-0012 | N | 45.13 | 3046223 | 6/20/25 E |
| PR20250613 | 8 | 6/13/25 | | AMER FID CANCER | | 23-00-0012 | N | 13.47 | 3046223 | 6/20/25 E |
| PR20250613 | 9 | 6/13/25 | | AMER FID LIFE | | 11-00-0012 | N | 268.04 | 3046223 | 6/20/25 E |
| PR20250613 | 10 | 6/13/25 | | AMER FID LIFE | | 15-00-0012 | N | 239.16 | 3046223 | 6/20/25 E |
| PR20250613 | 11 | 6/13/25 | | AMER FID LIFE | | 21-00-0012 | N | 71.25 | 3046223 | 6/20/25 E |
| PR20250613 | 12 | 6/13/25 | | AMER FID LIFE | | 23-00-0012 | N | 71.25 | 3046223 | 6/20/25 E |
| PR20250613 | 13 | 6/13/25 | | AM FID ACCIDENT | | 11-00-0012 | N | 160.80 | 3046223 | 6/20/25 E |
| PR20250613 | 14 | 6/13/25 | | AM FID ACCIDENT | | 15-00-0012 | N | 84.75 | 3046223 | 6/20/25 E |
| PR20250613 | 15 | 6/13/25 | | AM FID ACCIDENT | | 21-00-0012 | N | 26.18 | 3046223 | 6/20/25 E |
| PR20250613 | 16 | 6/13/25 | | AM FID ACCIDENT | | 23-00-0012 | N | 8.72 | 3046223 | 6/20/25 E |
| PR20250613 | 17 | 6/13/25 | | AM FID HOSPITAL | | 15-00-0012 | N | 26.99 | 3046223 | 6/20/25 E |
| PR20250613 | 18 | 6/13/25 | | AM FID HOSPITAL | | 21-00-0012 | N | 7.97 | 3046223 | 6/20/25 E |
| PR20250613 | 19 | 6/13/25 | | AM FID HOSPITAL | | 23-00-0012 | N | 7.96 | 3046223 | 6/20/25 E |
| PR20250613 | 20 | 6/13/25 | | AM FD DISABILTY | | 11-00-0012 | N | 115.58 | 3046223 | 6/20/25 E |
| PR20250613 | 21 | 6/13/25 | | AM FD DISABILTY | | 15-00-0012 | N | 18.48 | 3046223 | 6/20/25 E |
| PR20250613 | 22 | 6/13/25 | | AM FD DISABILTY | | 21-00-0012 | N | 19.38 | 3046223 | 6/20/25 E |
| PR20250613 | 23 | 6/13/25 | | AF CRITICAL CR | | 11-00-0012 | N | 35.93 | 3046223 | 6/20/25 E |
| PR20250627 | 1 | 6/27/25 | | AF CANCER AT | | 11-00-0012 | N | 47.05 | 3046233 | 7/03/25 E |
| PR20250627 | 2 | 6/27/25 | | AF CANCER AT | | 15-00-0012 | N | 16.90 | 3046233 | 7/03/25 E |
| PR20250627 | 3 | 6/27/25 | | AF CANCER AT | | 21-00-0012 | N | 4.95 | 3046233 | 7/03/25 E |
| PR20250627 | 4 | 6/27/25 | | AF CANCER AT | | 23-00-0012 | N | 4.95 | 3046233 | 7/03/25 E |
| PR20250627 | 5 | 6/27/25 | | AMER FID CANCER | | 11-00-0012 | N | 156.54 | 3046233 | 7/03/25 E |
| PR20250627 | 6 | 6/27/25 | | AMER FID CANCER | | 15-00-0012 | N | 115.00 | 3046233 | 7/03/25 E |
| PR20250627 | 7 | 6/27/25 | | AMER FID CANCER | | 21-00-0012 | N | 45.13 | 3046233 | 7/03/25 E |
| PR20250627 | 8 | 6/27/25 | | AMER FID CANCER | | 23-00-0012 | N | 13.47 | 3046233 | 7/03/25 E |
| PR20250627 | 9 | 6/27/25 | | AMER FID LIFE | | 11-00-0012 | N | 268.04 | 3046233 | 7/03/25 E |
| PR20250627 | 10 | 6/27/25 | | AMER FID LIFE | | 15-00-0012 | N | 239.16 | 3046233 | 7/03/25 E |
| PR20250627 | 11 | 6/27/25 | | AMER FID LIFE | | 21-00-0012 | N | 71.25 | 3046233 | 7/03/25 E |
| PR20250627 | 12 | 6/27/25 | | AMER FID LIFE | | 23-00-0012 | N | 71.25 | 3046233 | 7/03/25 E |
| PR20250627 | 13 | 6/27/25 | | AM FID ACCIDENT | | 11-00-0012 | N | 160.80 | 3046233 | 7/03/25 E |
| PR20250627 | 14 | 6/27/25 | | AM FID ACCIDENT | | 15-00-0012 | N | 84.75 | 3046233 | 7/03/25 E |
| PR20250627 | 15 | 6/27/25 | | AM FID ACCIDENT | | 21-00-0012 | N | 26.18 | 3046233 | 7/03/25 E |
| PR20250627 | 16 | 6/27/25 | | AM FID ACCIDENT | | 23-00-0012 | N | 8.72 | 3046233 | 7/03/25 E |
| PR20250627 | 17 | 6/27/25 | | AM FID HOSPITAL | | 15-00-0012 | N | 26.99 | 3046233 | 7/03/25 E |
| PR20250627 | 18 | 6/27/25 | | AM FID HOSPITAL | | 21-00-0012 | N | 7.97 | 3046233 | 7/03/25 E |
| PR20250627 | 19 | 6/27/25 | | AM FID HOSPITAL | | 23-00-0012 | N | 7.96 | 3046233 | 7/03/25 E |
| PR20250627 | 20 | 6/27/25 | | AM FD DISABILTY | | 11-00-0012 | N | 115.58 | 3046233 | 7/03/25 E |
| PR20250627 | 21 | 6/27/25 | | AM FD DISABILTY | | 15-00-0012 | N | 18.48 | 3046233 | 7/03/25 E |
| PR20250627 | 22 | 6/27/25 | | AM FD DISABILTY | | 21-00-0012 | N | 19.38 | 3046233 | 7/03/25 E |
| PR20250627 | 23 | 6/27/25 | | AF CRITICAL CR | | 11-00-0012 | N | 35.93 | 3046233 | 7/03/25 E |
| | | | | | | | | ----- | | |
| AMERICAN FID | | | | | | | | 3132.86 | | |
| | | | | | | | | | | |
| 1390 AMERICAN FIDELITY | | | | | | | | | | |
| PR20250613 | 1 | 6/13/25 | | AF MED REIMBURS | | 11-00-0012 | N | 547.52 | 3046224 | 6/20/25 E |
| PR20250613 | 2 | 6/13/25 | | AF MED REIMBURS | | 15-00-0012 | N | 440.85 | 3046224 | 6/20/25 E |
| PR20250613 | 3 | 6/13/25 | | AF MED REIMBURS | | 21-00-0012 | N | 125.00 | 3046224 | 6/20/25 E |
| PR20250613 | 4 | 6/13/25 | | AF MED REIMBURS | | 23-00-0012 | N | 62.50 | 3046224 | 6/20/25 E |
| PR20250627 | 1 | 6/27/25 | | AF MED REIMBURS | | 11-00-0012 | N | 547.52 | 3046234 | 7/03/25 E |
| PR20250627 | 2 | 6/27/25 | | AF MED REIMBURS | | 15-00-0012 | N | 440.85 | 3046234 | 7/03/25 E |
| PR20250627 | 3 | 6/27/25 | | AF MED REIMBURS | | 21-00-0012 | N | 125.00 | 3046234 | 7/03/25 E |
| PR20250627 | 4 | 6/27/25 | | AF MED REIMBURS | | 23-00-0012 | N | 62.50 | 3046234 | 7/03/25 E |
| | | | | | | | | ----- | | |

| INVOICE NO | LN | DATE | PO NO | REFERENCE | CD | GL ACCOUNT | 1099 | NET | CHECK | PD | DATE |
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| AMERICAN FIDELITY | | | | | | | | 2351.74 | | | |
| 8001871481 | 1 | 6/27/25 | | 1778 APAC, INC.-SHEARS COLD MIX | | 11-11-3120 | | 1744.91 | 72664 | 7/07/25 | |
| | APAC, INC.-SHEARS | | | | | | | 1744.91 | | | |
| | | | | | | | | | | | |
| 005069 | 1 | 6/20/25 | | 4157 ATOMIC SPORTS BASKETBALL GOALS X 2/SCCF | | 38-01-4010 | | 4500.00 | 72665 | 7/07/25 | |
| | ATOMIC SPORTS | | | | | | | 4500.00 | | | |
| | | | | | | | | | | | |
| 234882384 | 1 | 6/12/25 | | 3774 B&H PHOTO-VIDEO CAMERAS/HWY PROJECT | | 38-01-4010 | | 1246.18 | 72666 | 7/07/25 | |
| | 1 | 6/30/25 | | ADAPTER/HWY 27 CAMERAS | | 38-01-4010 | | 50.66 | 72666 | 7/07/25 | |
| | 1 | 6/30/25 | | BROTHER TONER CARTRIDGES | | 15-40-3120 | | 141.57 | 72666 | 7/07/25 | |
| | B&H PHOTO-VIDEO | | | | | | | 1438.41 | | | |
| | | | | | | | | | | | |
| GEN25-281 | 1 | 6/24/25 | | 374 BLACK HILLS ENERGY GAS CHARGES/POWER PLANT | | 15-40-2090 | | 993.84 | 72667 | 7/07/25 | |
| GEN25-282 | 1 | 6/19/25 | | GAS CHARGES/PD | | 11-03-2100 | | 122.34 | 72667 | 7/07/25 | |
| GEN25-283 | 1 | 6/18/25 | | GAS CHARGES/CEMETERY | | 11-19-2100 | | 98.20 | 72667 | 7/07/25 | |
| GEN25-316 | 1 | 7/02/25 | | GAS CHARGES | | 11-15-2100 | | 44.97 | 72667 | 7/07/25 | |
| GEN25-316 | 2 | 7/02/25 | | GAS CHARGES | | 11-13-2100 | | 71.02 | 72667 | 7/07/25 | |
| GEN25-317 | 1 | 7/01/25 | | GAS CHARGES | | 11-13-2100 | | 27.78 | 72667 | 7/07/25 | |
| BLACK HILLS ENERGY | | | | | | | | 1358.15 | | | |
| | | | | | | | | | | | |
| PR20250627 | 1 | 6/27/25 | | 71 BLUE CROSS - BLUE SHIELD BCBS S300/SHIP | | 11-00-0012 | N | 22.09 | 3046228 | 7/03/25 | E |
| | 2 | 6/27/25 | | BCBS S300/SHIP | | 15-00-0012 | N | 20.12 | 3046228 | 7/03/25 | E |
| | BLUE CROSS - BLUE SHIELD | | | | | | | 42.21 | | | |
| | | | | | | | | | | | |
| X106016280:01 | 1 | 6/25/25 | | 3719 CENTRAL POWER SYSTEMS TRANSMISSION CONTROL MODULE | | 15-42-3060 | | 1487.99 | 72668 | 7/07/25 | |
| | CENTRAL POWER SYSTEMS | | | | | | | 1487.99 | | | |
| | | | | | | | | | | | |
| PR20250627 | 1 | 6/27/25 | | 519 CITY OF GOODLAN TECHNOLOGY | | 15-00-0012 | N | 15.00 | 3046229 | 7/03/25 | E |
| | CITY OF GOODLAN | | | | | | | 15.00 | | | |
| | | | | | | | | | | | |
| 4348363 | 1 | 6/30/25 | | 600 CONSTELLATION NEWENERGY G GAS CHARGES/POWER PLANT | | 15-40-2090 | | 985.89 | 72669 | 7/07/25 | |
| | CONSTELLATION NEWENERGY G | | | | | | | 985.89 | | | |
| | | | | | | | | | | | |
| GEN25-284 | 1 | 7/07/25 | | 3727 COUNTRY CLOVERS 4-H CLUB FAIR ADVERTISING/CITY OFFICE | | 11-02-2130 | | 35.00 | 72670 | 7/07/25 | |
| GEN25-285 | 1 | 7/07/25 | | FAIR ADVERTISING/MUSEUM | | 11-17-2130 | | 35.00 | 72670 | 7/07/25 | |

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| COUNTRY CLOVERS 4-H CLUB | | | | | | | | 70.00 | | |
| 102069 | 1 | 6/03/25 | | 891 DAN BRENNER FORD-MERCURY, VALVE ASSEMBLY/#5 | | 11-03-3170 | | 49.46 | 72671 | 7/07/25 |
| DAN BRENNER FORD-MERCURY, | | | | | | | | 49.46 | | |
| 25-IN6831 | 1 | 6/10/25 | | 4161 EDMONDS GOVTECH SOFTWARE SUBSCRIPTION | | 15-44-2140 | | 58625.00 | 72672 | 7/07/25 |
| EDMONDS GOVTECH | | | | | | | | 58625.00 | | |
| 3746 | 1 | 5/16/25 | | 172 EKLUND BOND/VANVLEET | | 15-44-2060 | | 100.00 | 72673 | 7/07/25 |
| GEN25-297 | 1 | 6/26/25 | | BOND/JOHNSON | | 15-44-2060 | | 200.00 | 72673 | 7/07/25 |
| EKLUND | | | | | | | | 300.00 | | |
| 900045505 | 1 | 6/24/25 | | 747 ESRI GIS LICENSE | | 21-42-2140 | | 350.00 | 72674 | 7/07/25 |
| 900045505 | 2 | 6/24/25 | | GIS LICENSE | | 23-43-2140 | | 350.00 | 72674 | 7/07/25 |
| ESRI | | | | | | | | 700.00 | | |
| 2656624 | 1 | 5/23/25 | | 211 FARM PLAN SWITCH | | 11-11-3060 | | 15.90 | 72675 | 7/07/25 |
| 2658272 | 1 | 5/28/25 | | OIL FILTER/Z997R-24 | | 11-15-3060 | | 20.54 | 72675 | 7/07/25 |
| 2658333 | 1 | 5/28/25 | | BREAKAWAY/#21 | | 11-11-3060 | | 450.16 | 72675 | 7/07/25 |
| 2665711 | 1 | 5/22/25 | | CAP SCREW/BLADE BOLTS | | 11-15-3060 | | 6.45 | 72675 | 7/07/25 |
| 2667483 | 1 | 6/13/25 | | OIL/AIR FILTER, PLUG | | 11-11-3060 | | 311.22 | 72675 | 7/07/25 |
| 2667488 | 1 | 6/13/25 | | ROTARY CUTTER BLADES | | 11-11-3060 | | 422.08 | 72675 | 7/07/25 |
| 2668267 | 1 | 6/16/25 | | SEAL KIT | | 11-11-3060 | | 29.25 | 72675 | 7/07/25 |
| FARM PLAN | | | | | | | | 1255.60 | | |
| SS330029326 | 1 | 6/20/25 | | 2646 FOLEY EQUIPMENT CO. INSPECT AUTO TRANSFER SWITCH | | 11-02-3060 | | 278.84 | 72676 | 7/07/25 |
| FOLEY EQUIPMENT CO. | | | | | | | | 278.84 | | |
| GEN25-301 | 1 | 7/07/25 | | 3878 FORK & HAY MUSEUM SALES/FLOWER BUNDLE | | 11-00-0893 | | 6.00 | 72677 | 7/07/25 |
| FORK & HAY | | | | | | | | 6.00 | | |
| 127229 | 1 | 5/29/25 | | 205 FRONTIER AG ALIGNMENT/UNIT 7 | | 11-03-3170 | | 102.67 | 72678 | 7/07/25 |
| 127230 | 1 | 5/29/25 | | P255/60R18 TIRES/UNIT 7 | | 11-03-3170 | | 530.48 | 72678 | 7/07/25 |
| 127450 | 1 | 6/11/25 | | TIRE REPAIR/ROTATE | | 21-42-3170 | | 38.00 | 72678 | 7/07/25 |
| 752477 | 1 | 6/25/25 | | FREIGHT 6/16/25 | | 21-40-3130 | | 17.74 | 72678 | 7/07/25 |
| 752486 | 1 | 6/25/25 | | FREIGHT 5/27/25 | | 23-41-3130 | | 29.43 | 72678 | 7/07/25 |
| 906193 | 1 | 6/16/25 | | PROPANE | | 15-40-3070 | | 34.88 | 72678 | 7/07/25 |
| FRONTIER AG | | | | | | | | 753.20 | | |

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| GEN25-298 | 1 | 7/07/25 | 218 GOODLAND | POST OFFICE | | | | | | |
| | | | | POSTAGE PERMIT | | 15-44-3130 | | 5000.00 | 72679 | 7/07/25 |
| | | | | GOODLAND POST OFFICE | | | | 5000.00 | | |
| GEN25-317 | 1 | 7/03/25 | 50 GOODY'S | DEMO/302 W 15TH | | 11-09-2140 | M | 6500.00 | 72680 | 7/07/25 |
| | | | | GOODY'S | | | | 6500.00 | | |
| | | | | | | | | | | |
| 9534651576 | 1 | 6/10/25 | 21108 | FLEX METAL HOSE ASSEMBLY X 2 | | 15-40-3060 | | 140.60 | 72681 | 7/07/25 |
| 9539695107 | 1 | 6/13/25 | 20648 | SAFETY GLASSES X 20 | | 11-11-2310 | | 81.40 | 72681 | 7/07/25 |
| 9539695107 | 2 | 6/13/25 | 20648 | STUD SOCKETS | | 11-11-3020 | | 104.44 | 72681 | 7/07/25 |
| 9553557787 | 1 | 6/25/25 | 21146 | CASES OF BAG FILTERS | | 21-40-3120 | | 405.99 | 72681 | 7/07/25 |
| | | | | GRAINGER | | | | 732.43 | | |
| GEN25-303 | 1 | 7/07/25 | 3610 GUYER, JONI R. | CEMETERY CARE/JULY 2025 | | 11-19-2140 | M | 4073.33 | 72682 | 7/07/25 |
| | | | | GUYER, JONI R. | | | | 4073.33 | | |
| | | | | | | | | | | |
| GEN25-304 | 1 | 7/07/25 | 3931 HADLEY, NICOLE | MUSEUM SALES/LEATHER EARRINGS | | 11-00-0893 | | 8.00 | 72683 | 7/07/25 |
| | | | | HADLEY, NICOLE | | | | 8.00 | | |
| | | | | | | | | | | |
| 5006512 | 1 | 6/26/25 | 236 HERL CHEVROLET-BUICK CO. | BOOSTER/#80 | | 21-42-3170 | | 671.70 | 72684 | 7/07/25 |
| | | | | HERL CHEVROLET-BUICK CO. | | | | 671.70 | | |
| | | | | | | | | | | |
| 361098 | 1 | 5/27/25 | 391 HOOVER LUMBER | 60W LED BULBS/OUTSIDE BUILDING | | 11-25-3030 | | 13.49 | 72687 | 7/07/25 |
| 361099-TAX | 1 | 5/27/25 | | PAINT ROLLER, PAINT | | 15-40-3030 | | 34.85 | 72687 | 7/07/25 |
| 361158 | 1 | 5/28/25 | | SAND/TOPPING RETURNED | | 11-11-3120 | | 31.98 | 72687 | 7/07/25 |
| 361159 | 1 | 5/28/25 | | JOINTING SAND/RETURN TOPPING | | 11-11-3120 | | 87.98 | 72687 | 7/07/25 |
| 361307 | 1 | 5/30/25 | | 2X4X10 BOARD, 9X2 SCREWS | | 11-11-3120 | | 46.21 | 72687 | 7/07/25 |
| 361378 | 1 | 5/31/25 | | PLYWOOD/K9 HOUSE | | 36-01-4010 | | 128.40 | 72687 | 7/07/25 |
| 361395 | 1 | 6/02/25 | | 2X6X8 BOARD | | 11-11-3120 | | 7.57 | 72687 | 7/07/25 |
| 361613 | 1 | 6/05/25 | | 12" SIDING JOINT | | 11-11-3120 | | 1.79 | 72687 | 7/07/25 |
| 361614 | 1 | 6/05/25 | | 12" SMOOTH LAP SIDING | | 11-11-3120 | | 22.50 | 72687 | 7/07/25 |
| 361618 | 1 | 6/05/25 | | 2X6X12 BOARDS | | 11-11-3120 | | 24.64 | 72687 | 7/07/25 |
| 361632 | 1 | 6/05/25 | | 2X8X12 X 1 & 2X8X16 X 2 BOARDS | | 11-11-3120 | | 60.75 | 72687 | 7/07/25 |
| 361679 | 1 | 6/06/25 | | KNEEPADS | | 11-11-2310 | | 30.59 | 72687 | 7/07/25 |
| 361690 | 1 | 6/06/25 | | SEMI GLOSS | | 15-40-3030 | | 188.31 | 72687 | 7/07/25 |
| 361809 | 1 | 6/09/25 | | SPRINKLER, SAW BLADE, CUP WHL | | 11-11-3120 | | 115.16 | 72687 | 7/07/25 |
| 361877 | 1 | 6/10/25 | | INSECT KILLER LIQUID | | 11-15-3120 | | 8.99 | 72687 | 7/07/25 |
| 361878 | 1 | 6/10/25 | | CONCRETE SEALER | | 11-11-3120 | | 53.94 | 72687 | 7/07/25 |
| 362020 | 1 | 6/12/25 | | SOCKET ADAPTER 3/8" HEX | | 21-40-3020 | | 17.79 | 72687 | 7/07/25 |
| 362042 | 1 | 6/13/25 | | MECHANIC TOOL SET 230 PIECE | | 21-40-3020 | | 99.00 | 72687 | 7/07/25 |
| 362147 | 1 | 6/16/25 | | PAINT SUPPLIES | | 11-11-3120 | | 24.03 | 72687 | 7/07/25 |
| 362173 | 1 | 6/16/25 | | PAINT BRUSH | | 11-11-3120 | | 7.59 | 72687 | 7/07/25 |

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| ----- | | | | | | | | | | |
| | | | 391 | HOOVER LUMBER | | | | | | |
| 362176 | 1 | 6/16/25 | | NOZZLE TWIST 4" BRASS | | 23-41-3120 | | 8.99 | 72687 | 7/07/25 |
| 362179 | 1 | 6/16/25 | | COUPL HOSE BARB 3/4X3/4 ML | | 23-41-3120 | | 7.73 | 72687 | 7/07/25 |
| 362197 | 1 | 6/17/25 | | CAP 2" SLIP | | 23-41-3060 | | 3.23 | 72687 | 7/07/25 |
| 362233 | 1 | 6/17/25 | | LEATHER GLOVES X 2 | | 11-15-3160 | | 32.38 | 72687 | 7/07/25 |
| 362359 | 1 | 6/19/25 | | WEATHERSTRIPPING & PLIERS | | 15-42-3020 | | 37.31 | 72687 | 7/07/25 |
| 362414 | 1 | 6/20/25 | | 15" PRY BAR | | 11-11-3120 | | 17.09 | 72687 | 7/07/25 |
| k61069 | 1 | 5/27/25 | | 2X4X8 STUDS X 4 | | 11-11-3120 | | 18.96 | 72687 | 7/07/25 |
| | | | | | | | | ----- | | |
| HOOVER LUMBER | | | | | | | | 1131.25 | | |
| | | | | | | | | | | |
| | | | 3920 | IMA, INC.-BENEFITS | | | | | | |
| 403965 | 1 | 6/26/25 | | CONSULTING FEES/QUARTERLY | | 11-02-2140 | | 500.00 | 72689 | 7/07/25 |
| 403965 | 2 | 6/26/25 | | CONSULTING FEES/QUARTERLY | | 11-03-2140 | | 850.00 | 72689 | 7/07/25 |
| 403965 | 3 | 6/26/25 | | CONSULTING FEES/QUARTERLY | | 11-04-2140 | | 100.00 | 72689 | 7/07/25 |
| 403965 | 4 | 6/26/25 | | CONSULTING FEES/QUARTERLY | | 11-09-2140 | | 100.00 | 72689 | 7/07/25 |
| 403965 | 5 | 6/26/25 | | CONSULTING FEES/QUARTERLY | | 11-11-2140 | | 850.00 | 72689 | 7/07/25 |
| 403965 | 6 | 6/26/25 | | CONSULTING FEES/QUARTERLY | | 11-15-3120 | | 200.00 | 72689 | 7/07/25 |
| 403965 | 7 | 6/26/25 | | CONSULTING FEES/QUARTERLY | | 11-17-2140 | | 100.00 | 72689 | 7/07/25 |
| 403965 | 8 | 6/26/25 | | CONSULTING FEES/QUARTERLY | | 21-40-2140 | | 100.00 | 72689 | 7/07/25 |
| 403965 | 9 | 6/26/25 | | CONSULTING FEES/QUARTERLY | | 21-42-2140 | | 250.00 | 72689 | 7/07/25 |
| 403965 | 10 | 6/26/25 | | CONSULTING FEES/QUARTERLY | | 23-41-2140 | | 100.00 | 72689 | 7/07/25 |
| 403965 | 11 | 6/26/25 | | CONSULTING FEES/QUARTERLY | | 15-40-2140 | | 700.00 | 72689 | 7/07/25 |
| 403965 | 12 | 6/26/25 | | CONSULTING FEES/QUARTERLY | | 15-42-2140 | | 700.00 | 72689 | 7/07/25 |
| 403965 | 13 | 6/26/25 | | CONSULTING FEES/QUARTERLY | | 15-44-2140 | | 350.00 | 72689 | 7/07/25 |
| 403965 | 14 | 6/26/25 | | CONSULTING FEES/QUARTERLY | | 23-43-2140 | | 100.00 | 72689 | 7/07/25 |
| | | | | | | | | ----- | | |
| IMA, INC.-BENEFITS | | | | | | | | 5000.00 | | |
| | | | | | | | | | | |
| | | | 1733 | IN THE CAN LLC | | | | | | |
| GEN25-305 | 1 | 7/07/25 | | SOLID WASTE CONTRACT | | 30-01-2220 | | 46028.00 | 72690 | 7/07/25 |
| | | | | | | | | ----- | | |
| IN THE CAN LLC | | | | | | | | 46028.00 | | |
| | | | | | | | | | | |
| | | | 488 | INGERSOL-RAND COMPANY | | | | | | |
| 27364693 | 1 | 6/16/25 | 21110 | COMPRESSOR CHECK AND OIL | | 15-40-3060 | | 828.07 | 72691 | 7/07/25 |
| | | | | | | | | ----- | | |
| INGERSOL-RAND COMPANY | | | | | | | | 828.07 | | |
| | | | | | | | | | | |
| | | | 2848 | INNOVATIVE AUTOMATION | | | | | | |
| 2503 | 1 | 6/10/25 | | CONTROLLER, MODULES, LABOR | | 23-41-2140 | | 4588.83 | 72692 | 7/07/25 |
| | | | | | | | | ----- | | |
| INNOVATIVE AUTOMATION | | | | | | | | 4588.83 | | |
| | | | | | | | | | | |
| | | | 3249 | INTERNAL REVENUE SERVICE | | | | | | |
| PR20250613 | 1 | 6/13/25 | | FED/FICA TAX | | 11-00-0011 | N | 16042.31 | 3046227 | 6/20/25 E |
| PR20250613 | 2 | 6/13/25 | | FED/FICA TAX | | 15-00-0011 | N | 7160.91 | 3046227 | 6/20/25 E |
| PR20250613 | 3 | 6/13/25 | | FED/FICA TAX | | 21-00-0011 | N | 1441.03 | 3046227 | 6/20/25 E |
| PR20250613 | 4 | 6/13/25 | | FED/FICA TAX | | 23-00-0011 | N | 812.15 | 3046227 | 6/20/25 E |
| PR20250627 | 1 | 6/27/25 | | FED/FICA TAX | | 11-00-0011 | N | 16513.01 | 3046237 | 7/03/25 E |
| PR20250627 | 2 | 6/27/25 | | FED/FICA TAX | | 15-00-0011 | N | 7264.21 | 3046237 | 7/03/25 E |
| PR20250627 | 3 | 6/27/25 | | FED/FICA TAX | | 21-00-0011 | N | 1412.56 | 3046237 | 7/03/25 E |
| PR20250627 | 4 | 6/27/25 | | FED/FICA TAX | | 23-00-0011 | N | 890.96 | 3046237 | 7/03/25 E |
| | | | | | | | | ----- | | |

| INVOICE NO | LN | DATE | PO NO | REFERENCE | CD | GL ACCOUNT | 1099 | NET | CHECK | PD DATE |
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| INTERNAL REVENUE SERVICE | | | | | | | | 51537.14 | | |
| 1092 KANSAS CORP. COMM. | | | | | | | | | | |
| GEN25-306 | 1 | 7/07/25 | | 2011-00357 | | 39-01-2050 | | 100.36 | 72693 | 7/07/25 |
| GEN25-306 | 2 | 7/07/25 | | 2011-00571 | | 39-01-2050 | | 32.77 | 72693 | 7/07/25 |
| | | | | | | | | ----- | | |
| KANSAS CORP. COMM. | | | | | | | | 133.13 | | |
| 2052 KANSAS ONE-CALL SYSTEM, I | | | | | | | | | | |
| 5060277 | 1 | 6/30/25 | | 86 LOCATES | | 15-42-2140 | | 57.19 | 72694 | 7/07/25 |
| 5060277 | 2 | 6/30/25 | | 86 LOCATES | | 21-40-2140 | | 57.19 | 72694 | 7/07/25 |
| | | | | | | | | ----- | | |
| KANSAS ONE-CALL SYSTEM, I | | | | | | | | 114.38 | | |
| 1072 KANSAS PAYMENT CENTER | | | | | | | | | | |
| PR20250613 | 1 | 6/13/25 | | INCOME WITHOLD | | 11-00-0012 | N | 96.46 | 3046222 | 6/20/25 E |
| PR20250613 | 2 | 6/13/25 | | INCOME WITHOLD | | 15-00-0012 | N | 461.54 | 3046222 | 6/20/25 E |
| PR20250627 | 1 | 6/27/25 | | INCOME WITHOLD | | 11-00-0012 | N | 96.46 | 3046232 | 7/03/25 E |
| PR20250627 | 2 | 6/27/25 | | INCOME WITHOLD | | 15-00-0012 | N | 461.54 | 3046232 | 7/03/25 E |
| | | | | | | | | ----- | | |
| KANSAS PAYMENT CENTER | | | | | | | | 1116.00 | | |
| 146 KDHE PERMIT | | | | | | | | | | |
| GEN25-286 | 1 | 6/11/25 | | THORNBURG/RENEWAL | | 21-40-2080 | | 20.00 | 72695 | 7/07/25 |
| | | | | | | | | ----- | | |
| KDHE PERMIT | | | | | | | | 20.00 | | |
| 4107 KING, JESSICA | | | | | | | | | | |
| GEN25-307 | 1 | 6/25/25 | | SCIENCE CRAFT/MUSEUM | | 11-17-3130 | | 65.35 | 72696 | 7/07/25 |
| | | | | | | | | ----- | | |
| KING, JESSICA | | | | | | | | 65.35 | | |
| 3392 KLING, JAKE D. | | | | | | | | | | |
| GEN25-309 | 1 | 7/07/25 | | ATTORNEY/JULY 2025 | | 11-02-2140 | M | 5250.00 | 72697 | 7/07/25 |
| | | | | | | | | ----- | | |
| KLING, JAKE D. | | | | | | | | 5250.00 | | |
| 865 KS DEPT TAX | | | | | | | | | | |
| PR20250613 | 1 | 6/13/25 | | STATE TAX | | 11-00-0011 | N | 2224.48 | 3046221 | 6/20/25 E |
| PR20250613 | 2 | 6/13/25 | | STATE TAX | | 15-00-0011 | N | 1217.89 | 3046221 | 6/20/25 E |
| PR20250613 | 3 | 6/13/25 | | STATE TAX | | 21-00-0011 | N | 237.14 | 3046221 | 6/20/25 E |
| PR20250613 | 4 | 6/13/25 | | STATE TAX | | 23-00-0011 | N | 125.73 | 3046221 | 6/20/25 E |
| PR20250627 | 1 | 6/27/25 | | STATE TAX | | 11-00-0011 | N | 2337.00 | 3046231 | 7/03/25 E |
| PR20250627 | 2 | 6/27/25 | | STATE TAX | | 15-00-0011 | N | 1238.14 | 3046231 | 7/03/25 E |
| PR20250627 | 3 | 6/27/25 | | STATE TAX | | 21-00-0011 | N | 227.46 | 3046231 | 7/03/25 E |
| PR20250627 | 4 | 6/27/25 | | STATE TAX | | 23-00-0011 | N | 128.95 | 3046231 | 7/03/25 E |
| | | | | | | | | ----- | | |
| KS DEPT TAX | | | | | | | | 7736.79 | | |
| 2325 KS HEALTH-COLILERT DRINK | | | | | | | | | | |
| 73646 | 1 | 7/01/25 | | COLILERT DRINKING WATER | | 21-40-2140 | | 300.00 | 72698 | 7/07/25 |
| | | | | | | | | ----- | | |
| KS HEALTH-COLILERT DRINK | | | | | | | | 300.00 | | |

| INVOICE NO | LN | DATE | PO NO | REFERENCE | TRACK | | 1099 | NET | CHECK | PD DATE |
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| ----- | | | | | | | | | | |
| 523 KS PUBLIC | | | | EMP. RETIREMENT | | | | | | |
| PR20250613 | 1 | 6/13/25 | | KPERS | | 11-00-0012 | N | 2567.48 | 3046220 | 6/20/25 E |
| PR20250613 | 2 | 6/13/25 | | KPERS | | 15-00-0012 | N | 2333.82 | 3046220 | 6/20/25 E |
| PR20250613 | 3 | 6/13/25 | | KPERS | | 21-00-0012 | N | 223.78 | 3046220 | 6/20/25 E |
| PR20250613 | 4 | 6/13/25 | | KPERS | | 23-00-0012 | N | 223.77 | 3046220 | 6/20/25 E |
| PR20250613 | 5 | 6/13/25 | | KPERS II | | 11-00-0012 | N | 2003.07 | 3046220 | 6/20/25 E |
| PR20250613 | 6 | 6/13/25 | | KPERS II | | 15-00-0012 | N | 1430.42 | 3046220 | 6/20/25 E |
| PR20250613 | 7 | 6/13/25 | | KPERS II | | 21-00-0012 | N | 105.44 | 3046220 | 6/20/25 E |
| PR20250613 | 8 | 6/13/25 | | KPERS II | | 23-00-0012 | N | 105.44 | 3046220 | 6/20/25 E |
| PR20250613 | 9 | 6/13/25 | | KPERS III | | 11-00-0012 | N | 4308.67 | 3046220 | 6/20/25 E |
| PR20250613 | 10 | 6/13/25 | | KPERS III | | 15-00-0012 | N | 1509.15 | 3046220 | 6/20/25 E |
| PR20250613 | 11 | 6/13/25 | | KPERS III | | 21-00-0012 | N | 744.99 | 3046220 | 6/20/25 E |
| PR20250613 | 12 | 6/13/25 | | KPERS III | | 23-00-0012 | N | 237.38 | 3046220 | 6/20/25 E |
| PR20250613 | 13 | 6/13/25 | | KPERS D&D | | 11-00-0012 | N | 565.20 | 3046220 | 6/20/25 E |
| PR20250613 | 14 | 6/13/25 | | KPERS D&D | | 15-00-0012 | N | 335.67 | 3046220 | 6/20/25 E |
| PR20250613 | 15 | 6/13/25 | | KPERS D&D | | 21-00-0012 | N | 68.38 | 3046220 | 6/20/25 E |
| PR20250613 | 16 | 6/13/25 | | KPERS D&D | | 23-00-0012 | N | 36.06 | 3046220 | 6/20/25 E |
| PR20250627 | 1 | 6/27/25 | | KPERS | | 11-00-0012 | N | 2514.92 | 3046230 | 7/03/25 E |
| PR20250627 | 2 | 6/27/25 | | KPERS | | 15-00-0012 | N | 2290.73 | 3046230 | 7/03/25 E |
| PR20250627 | 3 | 6/27/25 | | KPERS | | 21-00-0012 | N | 223.78 | 3046230 | 7/03/25 E |
| PR20250627 | 4 | 6/27/25 | | KPERS | | 23-00-0012 | N | 223.77 | 3046230 | 7/03/25 E |
| PR20250627 | 5 | 6/27/25 | | OPTIONAL KPERS | | 11-00-0012 | N | 311.68 | 3046230 | 7/03/25 E |
| PR20250627 | 6 | 6/27/25 | | OPTIONAL KPERS | | 15-00-0012 | N | 53.15 | 3046230 | 7/03/25 E |
| PR20250627 | 7 | 6/27/25 | | KPERS II | | 11-00-0012 | N | 2017.03 | 3046230 | 7/03/25 E |
| PR20250627 | 8 | 6/27/25 | | KPERS II | | 15-00-0012 | N | 1522.97 | 3046230 | 7/03/25 E |
| PR20250627 | 9 | 6/27/25 | | KPERS II | | 21-00-0012 | N | 105.44 | 3046230 | 7/03/25 E |
| PR20250627 | 10 | 6/27/25 | | KPERS II | | 23-00-0012 | N | 105.44 | 3046230 | 7/03/25 E |
| PR20250627 | 11 | 6/27/25 | | KPERS III | | 11-00-0012 | N | 4294.00 | 3046230 | 7/03/25 E |
| PR20250627 | 12 | 6/27/25 | | KPERS III | | 15-00-0012 | N | 1511.70 | 3046230 | 7/03/25 E |
| PR20250627 | 13 | 6/27/25 | | KPERS III | | 21-00-0012 | N | 714.39 | 3046230 | 7/03/25 E |
| PR20250627 | 14 | 6/27/25 | | KPERS III | | 23-00-0012 | N | 325.32 | 3046230 | 7/03/25 E |
| PR20250627 | 15 | 6/27/25 | | KPERS D&D | | 11-00-0012 | N | 561.83 | 3046230 | 7/03/25 E |
| PR20250627 | 16 | 6/27/25 | | KPERS D&D | | 15-00-0012 | N | 338.99 | 3046230 | 7/03/25 E |
| PR20250627 | 17 | 6/27/25 | | KPERS D&D | | 21-00-0012 | N | 66.43 | 3046230 | 7/03/25 E |
| PR20250627 | 18 | 6/27/25 | | KPERS D&D | | 23-00-0012 | N | 41.66 | 3046230 | 7/03/25 E |
| | | | | | | | | ----- | | |
| | | | | KS PUBLIC EMP. RETIREMENT | | | | 34021.95 | | |
| 726 MARTY ELECTRIC | | | | | | | | | | |
| 1859 | 1 | 5/31/25 | 21139 | SKIMMER ARM MOTOR | | 23-41-3060 | M | 860.00 | 72699 | 7/07/25 |
| | | | | | | | | ----- | | |
| | | | | MARTY ELECTRIC | | | | 860.00 | | |
| 3998 MASA | | | | | | | | | | |
| PR20250627 | 1 | 6/27/25 | | MEDICAL TRANSP | | 11-00-0012 | N | 207.00 | 72660 | 7/03/25 |
| PR20250627 | 2 | 6/27/25 | | MEDICAL TRANSP | | 15-00-0012 | N | 140.00 | 72660 | 7/03/25 |
| PR20250627 | 3 | 6/27/25 | | MEDICAL TRANSP | | 21-00-0012 | N | 21.00 | 72660 | 7/03/25 |
| PR20250627 | 4 | 6/27/25 | | MEDICAL TRANSP | | 23-00-0012 | N | 7.00 | 72660 | 7/03/25 |
| | | | | | | | | ----- | | |
| | | | | MASA | | | | 375.00 | | |
| 4158 MCCAULEY, JULIE | | | | | | | | | | |
| GEN25-287 | 1 | 6/23/25 | | OVERPAYMENT/915 COLLEGE | | 15-44-3180 | | 178.81 | 72700 | 7/07/25 |
| | | | | | | | | ----- | | |

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| MCCAULEY, JULIE | | | | | | | | 178.81 | | | |
| 2104 NATIONWIDE TRUST CO. FSB | | | | | | | | | | | |
| PR20250613 | 1 | 6/13/25 | | NATIONWIDE TRST | | 11-00-0012 | N | 575.00 | 3046225 | 6/20/25 | E |
| PR20250613 | 2 | 6/13/25 | | NATIONWIDE TRST | | 15-00-0012 | N | 265.00 | 3046225 | 6/20/25 | E |
| PR20250627 | 1 | 6/27/25 | | NATIONWIDE TRST | | 11-00-0012 | N | 575.00 | 3046235 | 7/03/25 | E |
| PR20250627 | 2 | 6/27/25 | | NATIONWIDE TRST | | 15-00-0012 | N | 265.00 | 3046235 | 7/03/25 | E |
| NATIONWIDE TRUST CO. FSB | | | | | | | | 1680.00 | | | |
| 365 NORTHWEST KS TECHNICAL CO | | | | | | | | | | | |
| 100723 | 1 | 5/22/25 | | METAL TARGET STANDS | | 19-01-4020 | | 330.00 | 72701 | 7/07/25 | |
| NORTHWEST KS TECHNICAL CO | | | | | | | | 330.00 | | | |
| 1275 NORTHWEST KS TITLE CO LLC | | | | | | | | | | | |
| GEN25-288 | 1 | 6/13/25 | | TITLE SEARCH/404 HARRISON | | 11-09-2140 | | 250.00 | 72702 | 7/07/25 | |
| GEN25-288 | 2 | 6/13/25 | | TITLE SEARCH/621 W 17TH | | 11-09-2140 | | 250.00 | 72702 | 7/07/25 | |
| GEN25-288 | 3 | 6/13/25 | | TITLE SEARCH/1534 SYRACUSE | | 11-09-2140 | | 250.00 | 72702 | 7/07/25 | |
| NORTHWEST KS TITLE CO LLC | | | | | | | | 750.00 | | | |
| 4159 NW KS DIST FREE FAIR | | | | | | | | | | | |
| GEN25-290 | 1 | 7/07/25 | | BOOTH RENTAL/FAIR | | 11-17-3120 | | 35.00 | 72703 | 7/07/25 | |
| NW KS DIST FREE FAIR | | | | | | | | 35.00 | | | |
| 3502 O'REILLY AUTO PARTS | | | | | | | | | | | |
| 5617-263854 | 1 | 6/20/25 | | PRO TOOL, WINDOW FILM/KIT | | 11-03-3170 | | 51.97 | 72704 | 7/07/25 | |
| O'REILLY AUTO PARTS | | | | | | | | 51.97 | | | |
| 3085 OFFICE WORKS & HOME FURNI | | | | | | | | | | | |
| 15516 | 1 | 6/27/25 | | COPY COUNT | | 11-02-3120 | | 325.40 | 72705 | 7/07/25 | |
| OFFICE WORKS & HOME FURNI | | | | | | | | 325.40 | | | |
| 4082 OPTIONS | | | | | | | | | | | |
| GEN25-289 | 1 | 7/07/25 | | DONATION | | 11-02-2200 | | 1800.00 | 72706 | 7/07/25 | |
| OPTIONS | | | | | | | | 1800.00 | | | |
| 1903 PACE ANALYTICAL | | | | | | | | | | | |
| 2560229522 | 1 | 6/24/25 | | WATER ANALYSIS | | 21-40-2070 | | 386.80 | 72707 | 7/07/25 | |
| PACE ANALYTICAL | | | | | | | | 386.80 | | | |
| 2401 PAW WASH | | | | | | | | | | | |
| GEN25-310 | 1 | 7/07/25 | | ANIMAL CONTROL/JULY 2025 | | 11-05-2140 | | 2100.00 | 72708 | 7/07/25 | |
| PAW WASH | | | | | | | | 2100.00 | | | |
| 3155 PERSONAL EVALUATION INC | | | | | | | | | | | |
| 54968 | 1 | 5/31/25 | 21048 | JV PEP BILLING X 2 | | 11-03-2140 | | 50.00 | 72709 | 7/07/25 | |

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| 3155 PERSONAL EVALUATION INC | | | | | | | | | | |
| PERSONAL EVALUATION INC | | | | | | | | 50.00 | | |
| GP52539 | 1 | 6/30/25 | | 3701 PETERBILT OF GOODLAND FITTING | | 15-42-3060 | | 17.55 | 72710 | 7/07/25 |
| PETERBILT OF GOODLAND | | | | | | | | 17.55 | | |
| GLD4807 | 1 | 5/29/25 | | 2785 PLAINS HEATING & AIR COND HEATER CHECKED/EAGLEMED HANGAR | | 11-13-3060 | | 105.00 | 72711 | 7/07/25 |
| PLAINS HEATING & AIR COND | | | | | | | | 105.00 | | |
| GEN25-291 | 1 | 7/07/25 | | 3759 PRAIRIESPRINGS HOSPITALIT SALES TAX REIMB | | 28-01-2050 | | 5692.53 | 72712 | 7/07/25 |
| PRAIRIESPRINGS HOSPITALIT | | | | | | | | 5692.53 | | |
| PR20250613 | 1 | 6/13/25 | | 1683 PRINCIPAL MUTUAL LIFE INS PRIN. MUTUAL | | 11-00-0012 | N | 107.20 | 72657 | 6/20/25 |
| PR20250613 | 2 | 6/13/25 | | PRIN. MUTUAL | | 15-00-0012 | N | 287.01 | 72657 | 6/20/25 |
| PRINCIPAL MUTUAL LIFE INS | | | | | | | | 394.21 | | |
| GEN25-292 | 1 | 6/09/25 | | 4160 RICHARDSON, RONNIE OVERPAYMENT/304 W 11TH APT 3 | | 15-44-3180 | | 38.63 | 72713 | 7/07/25 |
| RICHARDSON, RONNIE | | | | | | | | 38.63 | | |
| D807G | 1 | 6/19/25 | | 2138 S & M REPAIR LLC DEMO/1615 CENTER | | 11-09-2140 | | 8000.00 | 72714 | 7/07/25 |
| S & M REPAIR LLC | | | | | | | | 8000.00 | | |
| 10998920 | 1 | 7/01/25 | | 1442 S & T COMMUNICATIONS, INC ALARMS | | 15-44-2180 | | 38.85 | 72715 | 7/07/25 |
| 10998920 | 2 | 7/01/25 | | ALARMS | | 23-41-2180 | | 12.95 | 72715 | 7/07/25 |
| 10998920 | 3 | 7/01/25 | | ALARMS | | 11-17-2180 | | 12.95 | 72715 | 7/07/25 |
| 10998920 | 4 | 7/01/25 | | ALARMS | | 21-40-2180 | | 12.49 | 72715 | 7/07/25 |
| S & T COMMUNICATIONS, INC | | | | | | | | 77.24 | | |
| 407 SALINA SUPPLY COMPANY | | | | | | | | | | |
| S100247577.017 | 1 | 6/08/25 | | RETURN/2XCLOSE CW NIPPLE | | 21-40-3060 | | 132.02- | 72717 | 7/07/25 |
| S100282870.007 | 1 | 6/06/25 | 20992 | 1.25" CTS COMP X 1" MIP X 4 | | 21-42-3050 | | 226.94 | 72717 | 7/07/25 |
| S100285299.004 | 1 | 6/20/25 | 21001 | 6" X 2" TAP SADDLES X 1 | | 21-42-3050 | | 114.84 | 72717 | 7/07/25 |
| S100285342.002 | 1 | 6/20/25 | 21001 | 1" CC X CTS COMPASS X 12 | | 21-42-3050 | | 986.96 | 72717 | 7/07/25 |
| S100285815.003 | 1 | 6/06/25 | 21007 | 8" X 13" MJ ANCHOR COUPLINGX1 | | 21-42-3050 | | 311.19 | 72717 | 7/07/25 |
| S100285815.003 | 2 | 6/06/25 | 21007 | 8" MJ GASKET & BOLT PACK X 10 | | 21-42-3050 | | 297.00 | 72717 | 7/07/25 |
| S100285815.004 | 1 | 6/05/25 | 21007 | 8" MJ GATE VALVE | | 21-42-3050 | | 1822.04 | 72717 | 7/07/25 |
| S100286273.001 | 1 | 6/20/25 | 21008 | 6.625" X 1" CC HINGED SADDLE | | 21-42-3050 | | 507.09 | 72717 | 7/07/25 |
| S100286273.002 | 1 | 6/20/25 | 21008 | 6.625" X 1.5" CC BRASS SADDLE4 | | 21-42-3050 | | 637.90 | 72717 | 7/07/25 |
| S100286542.001 | 1 | 6/25/25 | 21004 | REGAL METERING TUBE ASSY X 2 | | 11-25-3060 | | 350.59 | 72717 | 7/07/25 |

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| 407 SALINA SUPPLY COMPANY | | | | | | | | | | |
| S100286989.001 | 1 | 6/20/25 | 21010 | 150# SLIP ON WELD FLANGE | | 21-40-3060 | | 47.26 | 72717 | 7/07/25 |
| S100286989.002 | 1 | 6/20/25 | 21010 | FLANGE GASKETS & BOLTS | | 21-40-3060 | | 30.21 | 72717 | 7/07/25 |
| S100286989.003 | 1 | 6/20/25 | 21010 | 8.70 FLANGES | | 21-40-3060 | | 95.27 | 72717 | 7/07/25 |
| S100286989.004 | 1 | 6/20/25 | 21010 | 16A CHLORINE EJECTOR NOZZLE X2 | | 21-40-3060 | | 633.30 | 72717 | 7/07/25 |
| S100287628.001 | 1 | 6/24/25 | 21143 | 3 WAY FIRE HYDRANT X 2 | | 21-42-3080 | | 7798.06 | 72717 | 7/07/25 |
| S100287671.001 | 1 | 6/24/25 | 21143 | 12" MUELLER HYDRANT EXT | | 21-42-3080 | | 1366.25 | 72717 | 7/07/25 |
| S100287697.001 | 1 | 6/25/25 | 21145 | E2 SERIES BOOSTER PUMP | | 21-40-3060 | | 1500.00 | 72717 | 7/07/25 |
| | | | | | | | | ----- | | |
| SALINA SUPPLY COMPANY | | | | | | | | 16592.88 | | |
| 924 SCHEOPNER'S WATER CONDITI | | | | | | | | | | |
| 25562 | 1 | 6/27/25 | | WATER | | 11-17-3120 | | 12.00 | 72718 | 7/07/25 |
| 26947 | 1 | 6/09/25 | | WATER | | 11-03-3120 | | 12.00 | 72718 | 7/07/25 |
| 4925 | 1 | 6/23/25 | | WATER | | 11-03-3120 | | 24.00 | 72718 | 7/07/25 |
| 62489 | 1 | 7/01/25 | | COOLER RENT | | 11-03-3120 | | 12.50 | 72718 | 7/07/25 |
| | | | | | | | | ----- | | |
| SCHEOPNER'S WATER CONDITI | | | | | | | | 60.50 | | |
| 2265 SCHERMERHORN, KATHY | | | | | | | | | | |
| GEN25-311 | 1 | 7/07/25 | | ANIMAL CONTROL SERVICES/JULY 2 | | 11-05-2140 | M | 1500.00 | 72719 | 7/07/25 |
| GEN25-312 | 1 | 6/20/25 | | CREMATIONS/VET APR, MAY, JUNE | | 11-05-2140 | M | 340.00 | 72719 | 7/07/25 |
| | | | | | | | | ----- | | |
| SCHERMERHORN, KATHY | | | | | | | | 1840.00 | | |
| 413 SCHLOSSER, INC. | | | | | | | | | | |
| 13342-25 | 1 | 6/10/25 | | CONCRETE/ARTS CENTER | | 11-11-4030 | | 464.25 | 72720 | 7/07/25 |
| 13380 | 1 | 6/19/25 | | CONCRETE/ARTS CENTER | | 11-11-4030 | | 4158.00 | 72720 | 7/07/25 |
| | | | | | | | | ----- | | |
| SCHLOSSER, INC. | | | | | | | | 4622.25 | | |
| 2801 SHAMROCK FOODS COMPANY | | | | | | | | | | |
| 33989791 | 1 | 6/16/25 | 21221 | CONCESSION FOOD | | 11-25-3130 | | 180.75 | 72721 | 7/07/25 |
| 34002872 | 1 | 6/19/25 | 21223 | CONCESSION FOOD | | 11-25-3130 | | 474.80 | 72721 | 7/07/25 |
| 34015629 | 1 | 6/21/25 | 21232 | CONCESSION FOOD | | 11-25-3130 | | 258.23 | 72721 | 7/07/25 |
| | | | | | | | | ----- | | |
| SHAMROCK FOODS COMPANY | | | | | | | | 913.78 | | |
| 421 SHARE CORPORATION | | | | | | | | | | |
| 306272 | 1 | 6/06/25 | | TRIDENT TTREATMENT BLOCKS | | 15-40-3060 | | 736.80 | 72722 | 7/07/25 |
| 306754 | 1 | 6/11/25 | 21107 | BROMICIDE TABLETS | | 15-40-3060 | | 831.60 | 72722 | 7/07/25 |
| | | | | | | | | ----- | | |
| SHARE CORPORATION | | | | | | | | 1568.40 | | |
| 3851 SHERMAN CO COMM DEVELOP | | | | | | | | | | |
| GEN25-299 | 1 | 7/07/25 | | MUSEUM SALES/MAGNET KEYCHAIN | | 11-00-0893 | M | 6.00 | 72723 | 7/07/25 |
| GEN25-313 | 1 | 7/07/25 | | CHRISTMAS LIGHT DECOR SHARE | | 36-01-4010 | M | 5000.00 | 72723 | 7/07/25 |
| | | | | | | | | ----- | | |
| SHERMAN CO COMM DEVELOP | | | | | | | | 5006.00 | | |
| 3373 SHERMAN THEATRE | | | | | | | | | | |
| 707260 | 1 | 6/17/25 | | MOVIE RENTALS X 4 | | 03-01-3130 | | 1560.00 | 72724 | 7/07/25 |
| | | | | | | | | ----- | | |
| SHERMAN THEATRE | | | | | | | | 1560.00 | | |

| INVOICE NO | LN | DATE | PO NO | REFERENCE | TRACK | | 1099 | NET | CHECK | PD DATE |
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| | | | | 427 SHORES NAPA | | | | | | |
| 357421 | 1 | 5/27/25 | | SCISSORS | | 11-11-3020 | | 9.99 | 72730 | 7/07/25 |
| 357422-25 | 1 | 5/27/25 | | GREASE CART | | 11-11-3060 | | 47.80 | 72730 | 7/07/25 |
| 357423 | 1 | 5/27/25 | | OIL FILTER | | 21-40-3170 | | 4.00 | 72730 | 7/07/25 |
| 357428 | 1 | 5/27/25 | | DISPOSABLE GLOVES | | 11-11-3120 | | 14.35 | 72730 | 7/07/25 |
| 357598 | 1 | 5/28/25 | | PULLEY, LAP LINK, EYE BOLT | | 11-02-3120 | | 19.48 | 72730 | 7/07/25 |
| 357601 | 1 | 5/28/25 | | CLASP | | 11-02-3120 | | 9.98 | 72730 | 7/07/25 |
| 357659 | 1 | 5/28/25 | | SPRAYERS/VAN GOGH PAINTING | | 11-15-3120 | | 7.35 | 72730 | 7/07/25 |
| 357677 | 1 | 5/28/25 | | DISPOSABLE GLOVES | | 11-15-3120 | | 28.70 | 72730 | 7/07/25 |
| 357706 | 1 | 5/29/25 | | BACK UP LIGHTS | | 15-42-3060 | | 9.05 | 72730 | 7/07/25 |
| 357723 | 1 | 5/29/25 | | CONDUIT, STRAP, FITTING | | 11-11-3030 | | 50.34 | 72730 | 7/07/25 |
| 357724 | 1 | 5/29/25 | | FUEL LINE HOSE | | 11-11-3030 | | 1.60 | 72730 | 7/07/25 |
| 357728 | 1 | 5/29/25 | | PLUGS, 10GA WIRE | | 11-11-3030 | | 22.49 | 72730 | 7/07/25 |
| 357769 | 1 | 5/29/25 | | BRAKE CLEANER | | 15-42-3060 | | 15.40 | 72730 | 7/07/25 |
| 357786 | 1 | 5/29/25 | | BATTERY | | 11-11-3060 | | 67.24 | 72730 | 7/07/25 |
| 357817 | 1 | 5/29/25 | | CORE BATTERY | | 11-11-3060 | | 15.00- | 72730 | 7/07/25 |
| 358016 | 1 | 5/30/25 | | SPRAYER | | 11-11-3120 | | 47.99 | 72730 | 7/07/25 |
| 358177 | 1 | 6/02/25 | | HOSE | | 21-42-3050 | | 6.95 | 72730 | 7/07/25 |
| 358250 | 1 | 6/02/25 | 21182 | PRESSURE PUMP/CLEANING SUPPLIE | | 11-25-3120 | | 22.99 | 72730 | 7/07/25 |
| 358252 | 1 | 6/02/25 | | CABIN AIR FILTER/#6 | | 11-03-3170 | | 6.11 | 72730 | 7/07/25 |
| 358260 | 1 | 6/02/25 | | PLOW BOLT, NUTS | | 11-25-3060 | | 22.19 | 72730 | 7/07/25 |
| 358354 | 1 | 6/03/25 | | 3 OZ TUBE | | 11-11-3120 | | 11.22 | 72730 | 7/07/25 |
| 358443 | 1 | 6/04/25 | | LIGHT | | 15-42-3010 | | 4.68 | 72730 | 7/07/25 |
| 358473 | 1 | 6/04/25 | | OIL FILTER/#6 | | 11-15-3170 | | 4.09 | 72730 | 7/07/25 |
| 358504 | 1 | 6/04/25 | | SPRAY PAINT | | 15-42-3120 | | 8.71 | 72730 | 7/07/25 |
| 358581 | 1 | 6/05/25 | | FLUSH LEVER | | 15-40-3030 | | 13.07 | 72730 | 7/07/25 |
| 358585 | 1 | 6/05/25 | | TOILET FLAP | | 15-40-3030 | | 6.20 | 72730 | 7/07/25 |
| 358751 | 1 | 6/06/25 | | DISPOSABLE GLOVES | | 11-11-2310 | | 14.35 | 72730 | 7/07/25 |
| 358964 | 1 | 6/09/25 | | FUSE | | 15-42-3120 | | 28.33 | 72730 | 7/07/25 |
| 358994 | 1 | 6/09/25 | | DISP GLOVES, THREAD SEALER | | 15-40-3060 | | 96.63 | 72730 | 7/07/25 |
| 359100 | 1 | 6/10/25 | | BOLTS | | 11-25-3060 | | 5.94 | 72730 | 7/07/25 |
| 359151 | 1 | 6/10/25 | | SCRUBS | | 11-11-3120 | | 27.99 | 72730 | 7/07/25 |
| 359174 | 1 | 6/10/25 | | STREET ELBOW, HOSE TO BARB | | 11-15-3120 | | 8.12 | 72730 | 7/07/25 |
| 359238 | 1 | 6/11/25 | | ALGAE ELIMINATOR/CHAMBERS | | 11-15-3040 | | 18.99 | 72730 | 7/07/25 |
| 359242 | 1 | 6/11/25 | | PLATE/SEAL CHAMBERS FOUNTAIN | | 11-15-3060 | | 3.98 | 72730 | 7/07/25 |
| 359420 | 1 | 6/12/25 | | CAUTION TAPE | | 11-25-3120 | | 10.99 | 72730 | 7/07/25 |
| 359451 | 1 | 6/12/25 | | SPARK PLUG, OIL/#72 | | 11-15-3060 | | 23.63 | 72730 | 7/07/25 |
| 359504 | 1 | 6/13/25 | | BROOM AND CLEANER | | 11-15-3120 | | 21.97 | 72730 | 7/07/25 |
| 359519 | 1 | 6/13/25 | | HOSES, NOZZLE, SOIL | | 11-19-3120 | | 282.93 | 72730 | 7/07/25 |
| 359528 | 1 | 6/13/25 | | CABLE TIES/BLUE TARP SLIDES | | 11-25-3060 | | 18.99 | 72730 | 7/07/25 |
| 359569 | 1 | 6/13/25 | | COUPLING, TEE, PVX/SLIDE SHADE | | 11-25-3060 | | 16.05 | 72730 | 7/07/25 |
| 359606 | 1 | 6/13/25 | | KEYS | | 11-15-3120 | | 9.00 | 72730 | 7/07/25 |
| 359885 | 1 | 6/17/25 | | CAT REPELLANT | | 11-02-3120 | | 17.99 | 72730 | 7/07/25 |
| 359926 | 1 | 6/17/25 | | CLIPS & CHAIN | | 11-25-3060 | | 97.70 | 72730 | 7/07/25 |
| 359962 | 1 | 6/18/25 | | FUEL MODULE/#1 | | 11-11-3060 | | 377.00 | 72730 | 7/07/25 |
| 360178 | 1 | 6/19/25 | | TOOLS | | 11-11-3020 | | 56.41 | 72730 | 7/07/25 |
| 360213 | 1 | 6/19/25 | | IGNITION LOCK CYL/LOCK RPAIR/9 | | 11-11-3170 | | 145.78 | 72730 | 7/07/25 |
| 360214 | 1 | 6/19/25 | | RUSTOLEUM PAINT YELLOW | | 11-11-3120 | | 52.99 | 72730 | 7/07/25 |
| 360217 | 1 | 6/19/25 | | OIL FILTER | | 15-40-3060 | | 4.46 | 72730 | 7/07/25 |
| 360241 | 1 | 6/19/25 | | FUSE LINK | | 11-03-3170 | | 8.88 | 72730 | 7/07/25 |
| 360287 | 1 | 6/20/25 | | CUTT OFF WHEEL | | 11-15-3020 | | 5.98 | 72730 | 7/07/25 |
| 360349 | 1 | 6/20/25 | | LOCK REPAIR KIT/RETURN | | 11-11-3170 | | 105.43- | 72730 | 7/07/25 |
| 360352 | 1 | 6/20/25 | | SPARK PLUG/CHAIN SAW | | 15-42-3060 | | 6.06 | 72730 | 7/07/25 |
| 360431 | 1 | 6/21/25 | | IGNIGATION LOCK HOUSING | | 11-11-3170 | | 185.45 | 72730 | 7/07/25 |

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| 427 SHORES NAPA | | | | | | | | | | |
| 360519 | 1 | 6/21/25 | | OIL FILTER & OIL/CAR | | 11-03-3170 | | 25.01 | 72730 | 7/07/25 |
| 360539 | 1 | 6/23/25 | | AC FILTER/WATER PARK | | 11-25-3060 | | 23.98 | 72730 | 7/07/25 |
| 360541 | 1 | 6/23/25 | | ROLLERS X 5 | | 11-11-3120 | | 16.45 | 72730 | 7/07/25 |
| 360560 | 1 | 6/23/25 | | PIPE NIPPLES | | 15-40-3060 | | 29.55 | 72730 | 7/07/25 |
| 360588 | 1 | 6/23/25 | | HARDWARE, OIL/AIR FILTER/#9 | | 11-11-3060 | | 21.68 | 72730 | 7/07/25 |
| 360635 | 1 | 6/23/25 | | GLOVES | | 23-41-3120 | | 53.98 | 72730 | 7/07/25 |
| 360666 | 1 | 6/24/25 | | GRABBER | | 11-11-3120 | | 19.99 | 72730 | 7/07/25 |
| 360680 | 1 | 6/24/25 | | OIL FILTER/#45 | | 11-06-3170 | | 4.38 | 72730 | 7/07/25 |
| 360689 | 1 | 6/24/25 | | DISPOSABLE GLOVES | | 11-11-3120 | | 14.35 | 72730 | 7/07/25 |
| 360780 | 1 | 6/24/25 | | DRAIN PLUG/#45 | | 11-06-3170 | | 5.18 | 72730 | 7/07/25 |
| 360819 | 1 | 6/25/25 | | BRUSH | | 11-11-3120 | | 5.99 | 72730 | 7/07/25 |
| 360856 | 1 | 6/25/25 | | POOL CLOROX-CHAMBERS FOUNTAIN | | 11-15-3040 | | 18.99 | 72730 | 7/07/25 |
| 360856 | 2 | 6/25/25 | | TAPE | | 11-15-3120 | | 9.99 | 72730 | 7/07/25 |
| | | | | | | | | ----- | | |
| SHORES NAPA | | | | | | | | 2137.65 | | |
| 647 SNAPPY SNACK VENDING & GA | | | | | | | | | | |
| GEN25-293 | 1 | 6/11/25 | 21216 | CONCESSION FOOD | | 11-25-3130 | | 86.40 | 72731 | 7/07/25 |
| GEN25-294 | 1 | 6/19/25 | 21225 | CONCESSION FOOD | | 11-25-3130 | | 144.00 | 72731 | 7/07/25 |
| GEN25-295 | 1 | 6/22/25 | | CONCESSION FOOD | | 11-25-3130 | | 249.60 | 72731 | 7/07/25 |
| GEN25-300 | 1 | 6/30/25 | 21237 | CONCESSION FOOD | | 11-25-3130 | | 134.40 | 72731 | 7/07/25 |
| | | | | | | | | ----- | | |
| SNAPPY SNACK VENDING & GA | | | | | | | | 614.40 | | |
| 435 SOLOMON ELECTRIC SUPPLY, | | | | | | | | | | |
| 408437 | 1 | 6/24/25 | 21086 | 50 KVA POLEMOUNTS X 3 | | 15-42-3050 | | 4905.00 | 72732 | 7/07/25 |
| 408824 | 1 | 6/30/25 | 21087 | 75KVA POLEMOUNT X 1 | | 15-42-3050 | | 2125.50 | 72732 | 7/07/25 |
| | | | | | | | | ----- | | |
| SOLOMON ELECTRIC SUPPLY, | | | | | | | | 7030.50 | | |
| 438 STANION WHOLESALE ELECTRI | | | | | | | | | | |
| 5871318-00 | 1 | 6/11/25 | 21070 | 30' VALMONT POLE/KDOT ACCIDENT | | 15-00-0893 | | 3918.56 | 72733 | 7/07/25 |
| 5928662-00 | 1 | 6/17/25 | 21257 | WR159, ROD CLAMPS,GROUND RODS | | 15-42-3050 | | 1699.37 | 72733 | 7/07/25 |
| 5928662-01 | 1 | 6/17/25 | 21257 | 54W LED SECURITY LIGHT X 24 | | 15-42-3010 | | 3610.08 | 72733 | 7/07/25 |
| 5928690-00 | 1 | 6/17/25 | 21255 | 100 AMP CUTOUTS POLY X 54 | | 15-42-3050 | | 6383.37 | 72733 | 7/07/25 |
| | | | | | | | | ----- | | |
| STANION WHOLESALE ELECTRI | | | | | | | | 15611.38 | | |
| 4038 STAPLES OFFICE | | | | | | | | | | |
| 6035903215 | 1 | 6/30/25 | | NEWSLETTER PAPER | | 11-02-3120 | | 44.05 | 72734 | 7/07/25 |
| 6035903215 | 2 | 6/30/25 | | TOILET PAPER | | 11-23-3110 | | 44.68 | 72734 | 7/07/25 |
| | | | | | | | | ----- | | |
| STAPLES OFFICE | | | | | | | | 88.73 | | |
| 2159 TRIPLETT INC | | | | | | | | | | |
| GEN25-296 | 1 | 7/07/25 | | SALES TAX REIMB | | 28-01-2060 | | 4440.45 | 72735 | 7/07/25 |
| | | | | | | | | ----- | | |
| TRIPLETT INC | | | | | | | | 4440.45 | | |
| 3568 UNDERGROUND VAULTS | | | | | | | | | | |
| 1136652 | 1 | 6/17/25 | | SHRED SERVICE | | 11-03-2140 | | 47.00 | 72736 | 7/07/25 |
| | | | | | | | | ----- | | |
| UNDERGROUND VAULTS | | | | | | | | 47.00 | | |

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| 2784 USD # 352 | | | | | | | | | | |
| GEN25-297 | 1 | 7/07/25 | | SCHOOL SALES TAX | | 11-02-2050 | | 35757.33 | 72737 | 7/07/25 |
| | | | | | | | | ----- | | |
| USD # 352 | | | | | | | | 35757.33 | | |
| 3524 VERIZON | | | | | | | | | | |
| 6117334333 | 1 | 6/30/25 | | HOTSPOTS | | 11-02-2180 | | 80.05 | 72746 | 7/07/25 |
| 6117334333 | 2 | 6/30/25 | | CELL PHONES/HOT SPOTS | | 11-03-2180 | | 756.40 | 72746 | 7/07/25 |
| 6117334333 | 3 | 6/30/25 | | CELL PHONES/HOT SPOT | | 11-06-2180 | | 81.82 | 72746 | 7/07/25 |
| 6117334333 | 4 | 6/30/25 | | IPAD | | 11-09-3120 | | 40.01 | 72746 | 7/07/25 |
| 6117334333 | 5 | 6/30/25 | | CELL PHONE/IPAD | | 11-11-3120 | | 64.52 | 72746 | 7/07/25 |
| 6117334333 | 6 | 6/30/25 | | CELL PHONE/IPAD | | 15-42-3120 | | 81.82 | 72746 | 7/07/25 |
| 6117334333 | 7 | 6/30/25 | | CELL PHONE | | 15-42-3120 | | 24.51 | 72746 | 7/07/25 |
| 6117334333 | 8 | 6/30/25 | | GIS TABLET/IPAD | | 21-40-2180 | | 80.02 | 72746 | 7/07/25 |
| | | | | | | | | ----- | | |
| VERIZON | | | | | | | | 1209.15 | | |
| 2328 VERMEER GREAT PLAINS | | | | | | | | | | |
| P38647 | 1 | 6/23/25 | | POP OFF VALVE | | 21-42-3060 | | 61.38 | 72738 | 7/07/25 |
| | | | | | | | | ----- | | |
| VERMEER GREAT PLAINS | | | | | | | | 61.38 | | |
| 2895 VISION CARE DIRECT ADM. | | | | | | | | | | |
| PR20250613 | 1 | 6/13/25 | | VISION CARE DIR | | 11-00-0012 | N | 212.03 | 72658 | 6/20/25 |
| PR20250613 | 2 | 6/13/25 | | VISION CARE DIR | | 15-00-0012 | N | 120.62 | 72658 | 6/20/25 |
| PR20250613 | 3 | 6/13/25 | | VISION CARE DIR | | 21-00-0012 | N | 20.76 | 72658 | 6/20/25 |
| PR20250627 | 1 | 6/27/25 | | VISION CARE DIR | | 11-00-0012 | N | 212.03 | 72659 | 7/03/25 |
| PR20250627 | 2 | 6/27/25 | | VISION CARE DIR | | 15-00-0012 | N | 120.62 | 72659 | 7/03/25 |
| PR20250627 | 3 | 6/27/25 | | VISION CARE DIR | | 21-00-0012 | N | 20.76 | 72659 | 7/03/25 |
| | | | | | | | | ----- | | |
| VISION CARE DIRECT ADM. | | | | | | | | 706.82 | | |
| 2254 VYVE COMMUNICATIONS | | | | | | | | | | |
| GEN25-314 | 1 | 7/01/25 | | TELEPHONE/INTERNET | | 11-02-2180 | | 282.45 | 72740 | 7/07/25 |
| GEN25-314 | 2 | 7/01/25 | | TELEPHONE/INTERNET | | 11-03-2180 | | 414.30 | 72740 | 7/07/25 |
| GEN25-314 | 3 | 7/01/25 | | TELEPHONE/INTERNET | | 11-04-2180 | | 123.18 | 72740 | 7/07/25 |
| GEN25-314 | 4 | 7/01/25 | | TELEPHONE/INTERNET | | 11-06-2180 | | 51.84 | 72740 | 7/07/25 |
| GEN25-314 | 5 | 7/01/25 | | TELEPHONE/INTERNET | | 11-09-2180 | | 154.40 | 72740 | 7/07/25 |
| GEN25-314 | 6 | 7/01/25 | | TELEPHONE/INTERNET | | 11-11-2100 | | 183.20 | 72740 | 7/07/25 |
| GEN25-314 | 7 | 7/01/25 | | TELEPHONE/INTERNET | | 11-15-2100 | | 125.20 | 72740 | 7/07/25 |
| GEN25-314 | 8 | 7/01/25 | | TELEPHONE/INTERNET | | 11-17-2180 | | 125.20 | 72740 | 7/07/25 |
| GEN25-314 | 9 | 7/01/25 | | TELEPHONE/INTERNET | | 11-25-2180 | | 183.20 | 72740 | 7/07/25 |
| GEN25-314 | 10 | 7/01/25 | | TELEPHONE/INTERNET | | 15-40-2100 | | 212.03 | 72740 | 7/07/25 |
| GEN25-314 | 11 | 7/01/25 | | TELEPHONE/INTERNET | | 15-42-2100 | | 183.28 | 72740 | 7/07/25 |
| GEN25-314 | 12 | 7/01/25 | | TELEPHONE/INTERNET | | 15-44-2180 | | 269.66 | 72740 | 7/07/25 |
| GEN25-314 | 13 | 7/01/25 | | TELEPHONE/INTERNET | | 21-40-2180 | | 125.37 | 72740 | 7/07/25 |
| GEN25-314 | 14 | 7/01/25 | | TELEPHONE/INTERNET | | 21-42-2100 | | 152.50 | 72740 | 7/07/25 |
| GEN25-314 | 15 | 7/01/25 | | TELEPHONE/INTERNET | | 23-41-2180 | | 121.53 | 72740 | 7/07/25 |
| | | | | | | | | ----- | | |
| VYVE COMMUNICATIONS | | | | | | | | 2707.34 | | |
| 640 WAL*MART | | | | | | | | | | |
| 00551 | 1 | 6/05/25 | | OFFICE/CLEANING SUPPLIES | | 15-40-3120 | | 166.74 | 72744 | 7/07/25 |
| 00753 | 1 | 5/30/25 | 21177 | CONCESSIONS | | 11-25-3130 | | 5.00 | 72744 | 7/07/25 |

| INVOICE NO | LN | DATE | PO NO | REFERENCE | CD | GL ACCOUNT | 1099 | NET | CHECK | PD DATE |
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| | | 640 WAL*MART | | | | | | | | |
| 00899-25 | 1 | 6/07/25 | | OFFICE SUPPLIES | | 11-17-3120 | | 8.33 | 72744 | 7/07/25 |
| 01089 | 1 | 6/02/25 | 21181 | CONCESSION FOOD | | 11-25-3130 | | 52.89 | 72744 | 7/07/25 |
| 01089 | 2 | 6/02/25 | 21181 | OFFICE SUPPLIES | | 11-25-3120 | | 25.26 | 72744 | 7/07/25 |
| 01089 | 3 | 6/02/25 | 21181 | FIRST AID SUPPLIES | | 11-25-3120 | | 12.93 | 72744 | 7/07/25 |
| 01089 | 4 | 6/02/25 | 21181 | CHEMICALS AND POOL SUPPLIES | | 11-25-3120 | | 189.88 | 72744 | 7/07/25 |
| 01211 | 1 | 6/09/25 | | WATER, COFFE,GATORADE,ICEPOPS | | 11-09-3120 | | 208.51 | 72744 | 7/07/25 |
| 01727 | 1 | 6/12/25 | 21218 | CONCESSION FOOD | | 11-25-3130 | | 34.82 | 72744 | 7/07/25 |
| 01981 | 1 | 6/13/25 | 21219 | CONCESSION FOOD | | 11-25-3130 | | 28.23 | 72744 | 7/07/25 |
| 02003 | 1 | 6/19/25 | | SILVERWARE | | 15-40-3120 | | 15.00 | 72744 | 7/07/25 |
| 02249 | 1 | 6/09/25 | 21214 | CONCESSION SUPPLIES | | 11-25-3130 | | 65.07 | 72744 | 7/07/25 |
| 02416 | 1 | 6/15/25 | 21220 | CONCESSION FOOD | | 11-25-3130 | | 77.14 | 72744 | 7/07/25 |
| 02603 | 1 | 6/16/25 | | CLEANING SUPPLIES | | 15-42-3120 | | 49.22 | 72744 | 7/07/25 |
| 02699 | 1 | 6/17/25 | 21222 | SUPPLIES | | 11-25-3120 | | 25.16 | 72744 | 7/07/25 |
| 02699 | 2 | 6/17/25 | 21222 | CONCESSION FOOD | | 11-25-3130 | | 118.18 | 72744 | 7/07/25 |
| 02727 | 1 | 6/03/25 | | EMPLOYEE OF QTR 1,2,3 CARDS | | 11-03-3120 | | 320.52 | 72744 | 7/07/25 |
| 03167-25 | 1 | 6/19/25 | 21224 | CONCESSION FOOD | | 11-25-3130 | | 34.76 | 72744 | 7/07/25 |
| 03254 | 1 | 5/23/25 | | VINEGAR | | 11-03-3120 | | 3.86 | 72744 | 7/07/25 |
| 03254 | 2 | 5/23/25 | | HAND SOAP | | 11-13-3120 | | 2.97 | 72744 | 7/07/25 |
| 03255 | 1 | 5/23/25 | | OFFICE SUPPLIES | | 15-44-3120 | | 116.98 | 72744 | 7/07/25 |
| 04043 | 1 | 5/28/25 | | MULCH/GULICK PARK | | 11-15-3120 | | 61.75 | 72744 | 7/07/25 |
| 04210 | 1 | 5/30/25 | 21176 | CONCESSIONS | | 11-25-3130 | | 27.54 | 72744 | 7/07/25 |
| 04210 | 2 | 5/30/25 | 21176 | CURTAINS | | 11-25-3120 | | 23.52 | 72744 | 7/07/25 |
| 04220 | 1 | 5/30/25 | 21178 | CONCESSIONS | | 11-25-3130 | | 19.62 | 72744 | 7/07/25 |
| 04763 | 1 | 6/03/25 | 21211 | CLEANING SUPPLIES | | 11-25-3120 | | 95.32 | 72744 | 7/07/25 |
| 06443 | 1 | 6/04/25 | 21212 | OFFICE SUPPLIES | | 11-25-3120 | | 7.52 | 72744 | 7/07/25 |
| 06493 | 1 | 6/01/25 | | GRAB BAG SUPPLIES | | 38-01-4010 | | 9.45 | 72744 | 7/07/25 |
| 06493 | 2 | 6/01/25 | | CLEANING SUPPLIES | | 11-17-3120 | | 7.75 | 72744 | 7/07/25 |
| 06612 | 1 | 6/02/25 | 21183 | CONCESSION FOOD | | 11-25-3130 | | 62.25 | 72744 | 7/07/25 |
| 06866 | 1 | 6/04/25 | | 150W BULB | | 15-42-3010 | | 20.68 | 72744 | 7/07/25 |
| 06985 | 1 | 6/07/25 | 21213 | CONCESSION SUPPLIES | | 11-25-3130 | | 60.27 | 72744 | 7/07/25 |
| 07431 | 1 | 6/09/25 | | OFFICE/CLEANING SUPPLIES | | 11-11-3120 | | 79.43 | 72744 | 7/07/25 |
| 08033 | 1 | 6/11/25 | 21217 | OFFICE SUPPLIES | | 11-25-3120 | | 46.53 | 72744 | 7/07/25 |
| 08033 | 2 | 6/11/25 | 21217 | CONCESSIONS SUPPLIES | | 11-25-3130 | | 46.08 | 72744 | 7/07/25 |
| 08035 | 1 | 5/21/25 | | CAMERA MOUNTS & SURGE PROTECTR | | 11-25-3060 | | 30.92 | 72744 | 7/07/25 |
| 09128 | 1 | 5/27/25 | | SNACKS/COMMISSION PLANNING MTG | | 11-02-3120 | | 38.30 | 72744 | 7/07/25 |
| 09470 | 1 | 5/29/25 | 21175 | CONCESSIONS | | 11-25-3130 | | 102.73 | 72744 | 7/07/25 |
| 09470 | 2 | 5/29/25 | 21175 | OFFICE/CLEANING SUPPLIES | | 11-25-3120 | | 157.64 | 72744 | 7/07/25 |
| 09924 | 1 | 6/01/25 | 21180 | CONCESSIONS | | 11-25-3130 | | 52.54 | 72744 | 7/07/25 |
| 09924 | 2 | 6/01/25 | 21180 | CLEANING SUPPLIES | | 11-25-3120 | | 35.88 | 72744 | 7/07/25 |
| | | | | | | | ----- | | | |
| WAL*MART | | | | | | | | 2547.17 | | |
| | | | | | | | | | | |
| 4064 WORKSTEPS | | | | | | | | | | |
| WSC-11114 | 1 | 11/30/24 | | PREEMPLOYMENT/JULESON | | 11-03-2140 | | 75.00 | 72745 | 7/07/25 |
| WSC-11316 | 1 | 1/02/25 | | PREEMPLOYMENT/WEST | | 11-03-2140 | | 75.00 | 72745 | 7/07/25 |
| WSC-12057 | 1 | 3/31/25 | | PREEMPLOYMENT/HARDESTY | | 11-02-2140 | | 75.00 | 72745 | 7/07/25 |
| WSC-12057 | 2 | 3/31/25 | | PREEMPLOYMENT/WRIGHT | | 11-03-2140 | | 75.00 | 72745 | 7/07/25 |
| | | | | | | | ----- | | | |
| WORKSTEPS | | | | | | | | 300.00 | | |
| | | | | | | | | | | |
| ***** REPORT TOTAL ***** | | | | | | | ----- | | | |
| | | | | | | | | 398184.10 | | |

CALENDAR 6/2025, FISCAL 6/2025
UPDATE
JRN L ID/ OTHER NUMBER/ OTHER REFERENCE/ DEBIT CREDIT BANK #
ACCOUNT NUMBER ACCOUNT TITLE REFERENCE

| | | | | | |
|--------------------|--------------------------------|-----------------|-----------|-----------|---|
| PAYROLL | | | | | |
| 07-01-5030 | SELF INSUR BCBS STOP LOSS PYMT | STOP LOSS 06/17 | 3,887.13 | | |
| 07-00-0001 | SELF INSUR CASH | STOP LOSS 06/17 | | 3,887.13 | 1 |
| 07-01-5030 | SELF INSUR BCBS STOP LOSS PYMT | STOP LOSS 06/24 | 7,390.19 | | |
| 07-00-0001 | SELF INSUR CASH | STOP LOSS 06/24 | | 7,390.19 | 1 |
| 45-01-5040 | EMP BENEFIT REMIT TO UNEMP INS | UNEMP GEN | 385.99 | | |
| 45-00-0001 | EMP BENEFITS CASH | UNEMP GEN | | 385.99 | 1 |
| 15-40-1050 | ELEC. PROD. INSURANCE | UNEMP ELPR | 66.43 | | |
| 15-00-0001 | ELECTRIC CASH | UNEMP ELPR | | 66.43 | 1 |
| 15-42-1050 | ELEC. DIST. INSURANCE | UNEMP ELDI | 95.86 | | |
| 15-00-0001 | ELECTRIC CASH | UNEMP ELDI | | 95.86 | 1 |
| 15-44-1050 | ELEC. COMM & GEN INSURANCE | UNEMP ELCG | 41.72 | | |
| 15-00-0001 | ELECTRIC CASH | UNEMP ELCG | | 41.72 | 1 |
| 21-40-1050 | WATER PROD. INSURANCE | UNEMP WAPR | 12.57 | | |
| 21-00-0001 | WATER CASH | UNEMP WAPR | | 12.57 | 1 |
| 21-42-1050 | WATER DIST. INSURANCE | UNEMP WADI | 29.11 | | |
| 21-00-0001 | WATER CASH | UNEMP WADI | | 29.11 | 1 |
| 23-41-1050 | SEWER TREATMENT INSURANCE | UNEMP SETR | 12.57 | | |
| 23-00-0001 | SEWER CASH | UNEMP SETR | | 12.57 | 1 |
| 23-43-1050 | SEWER COLL. INSURANCE | UNEMP SECO | 8.98 | | |
| 23-00-0001 | SEWER CASH | UNEMP SECO | | 8.98 | 1 |
| 15-00-0010 | ELECTRIC A/C PAYABLE | GWORKS CC | 5,324.65 | | |
| 15-00-0001 | ELECTRIC CASH | GWORKS CC | | 5,324.65 | 1 |
| Journal Total : | | | 17,255.20 | 17,255.20 | |
| Sub Total | | | 17,255.20 | 17,255.20 | |
| ** Report Total ** | | | 17,255.20 | 17,255.20 | |

| FUND | NAME | DEBITS | CREDITS |
|--------|------------------|-----------|-----------|
| 07 | SELF INSURANCE | 11,277.32 | 11,277.32 |
| 15 | ELECTRIC UTILITY | 5,528.66 | 5,528.66 |
| 21 | WATER UTILITY | 41.68 | 41.68 |
| 23 | SEWER UTILITY | 21.55 | 21.55 |
| 45 | EMPLOYEE BENEFIT | 385.99 | 385.99 |
| TOTALS | | 17,255.20 | 17,255.20 |

** Transactions affected cash may need to be entered in Bank Rec! **
** Review transactions that have a number in the Bank # column. **

| ACCOUNT NUMBER | ACCOUNT TITLE | DEBITS | CREDITS | NET |
|----------------|--------------------------------|-----------|-----------|------------|
| 07-00-0001 | SELF INSUR CASH | .00 | 11,277.32 | 11,277.32- |
| 07-01-5030 | SELF INSUR BCBS STOP LOSS PYMT | 11,277.32 | .00 | 11,277.32 |
| 15-00-0001 | ELECTRIC CASH | .00 | 5,528.66 | 5,528.66- |
| 15-00-0010 | ELECTRIC A/C PAYABLE | 5,324.65 | .00 | 5,324.65 |
| 15-40-1050 | ELEC. PROD. INSURANCE | 66.43 | .00 | 66.43 |
| 15-42-1050 | ELEC. DIST. INSURANCE | 95.86 | .00 | 95.86 |
| 15-44-1050 | ELEC. COMM & GEN INSURANCE | 41.72 | .00 | 41.72 |
| 21-00-0001 | WATER CASH | .00 | 41.68 | 41.68- |
| 21-40-1050 | WATER PROD. INSURANCE | 12.57 | .00 | 12.57 |
| 21-42-1050 | WATER DIST. INSURANCE | 29.11 | .00 | 29.11 |
| 23-00-0001 | SEWER CASH | .00 | 21.55 | 21.55- |
| 23-41-1050 | SEWER TREATMENT INSURANCE | 12.57 | .00 | 12.57 |
| 23-43-1050 | SEWER COLL. INSURANCE | 8.98 | .00 | 8.98 |
| 45-00-0001 | EMP BENEFITS CASH | .00 | 385.99 | 385.99- |
| 45-01-5040 | EMP BENEFIT REMIT TO UNEMP INS | 385.99 | .00 | 385.99 |
| | | ===== | ===== | ===== |
| | TRANSACTION TOTALS | 17,255.20 | 17,255.20 | .00 |

PAYROLL REGISTER

ORDINANCE #2025-P13

6/20/2025

| <u>DEPARTMENT</u> | <u>GROSS PAY</u> |
|-------------------|-------------------|
| GENERAL | 77,605.43 |
| ELECTRIC | 33,567.15 |
| WATER | 6,837.84 |
| SEWER | 3,606.62 |
| TOTAL | <u>121,617.04</u> |

PASSED AND SIGNED THIS _____ DAY OF _____, 2025

CITY CLERK

MAYOR

PAYROLL REGISTER

ORDINANCE #2025-P13A

7/3/2025

| <u>DEPARTMENT</u> | <u>GROSS PAY</u> |
|-------------------|-------------------|
| GENERAL | 79,202.31 |
| ELECTRIC | 33,898.13 |
| WATER | 6,642.94 |
| SEWER | 4,166.38 |
| TOTAL | <u>123,909.76</u> |

PASSED AND SIGNED THIS _____ DAY OF _____, 2025

CITY CLERK

MAYOR



AGENDA ITEM

CITY COMMISSION COMMUNICATION FORM

FROM: Kent Brown, City Manager

DATE: July 7th, 2025

ITEM: Ordinance 1799 - Adopting and Amending Sections 16-401 through 16-416 regarding ARTICLE IV. BICYCLES, ELECTRIC ASSISTED BICYCLES, SKATEBOARDS, SCOOTERS, ELECTRIC SCOOTERS, ETC.

NEXT STEP: - - -

☐ ORDINANCE
☐ MOTION
☒ INFORMATION

I. REQUEST OR ISSUE: Ordinance presented for discussion.

II. BACKGROUND INFORMATION:

From the June 16, 2025 City Commission minutes - -

Electric pedestrian vehicle (scooters, bicycles, etc.) – ordinance and state statute review – Kent stated, as a result of a commissioner's request Jason has produced an ordinance to begin the discussion on scooters, electric scooters, electric bicycles, skateboards, pocket bikes, etc. State Statute covers many regulations regarding these items. Jason also included some language that should be reviewed in City Code. Jason stated, the focus of the code is to layout where these items will be allowed to be ridden. If we ban these on the sidewalks at Steever Park, you would be banning them at the skate park and sidewalks up to the picnic tables. The biggest concern is Main Street sidewalks. I have personally stopped at least 5 of them since the last commission meeting. Many cities ban bicycles, skateboards and other types of these vehicles in any business district. I did not feel this was necessary in Goodland, but that is another option. Another concern is the trail off of Arcade near the pool. I added a compliance and parental responsibility portion in to hold parents accountable as well. Vice-Mayor Howard stated, my main concern is someone coming out of a business on Main Street and getting hit or badly hurt. I do not have a problem having them on the walking trail or part of it as long as people are conscious and understand a person walking has the right away, just like a vehicle. Commissioner Artzer stated, I am unsure about banning them outright in parks because I understand children of a certain age ride them to the pool. Jason stated, this ordinance will be bare bones because many things are addressed in State Statute. Vice-Mayor Howard stated, my thought is to take out banning them in the parks, and allow them on the walking trail. Commissioner Artzer stated, I do not believe the items should be allowed on the Main Street sidewalk. Mayor Showalter asked,

for clarification on the pocket bike, currently State Statute does not allow those to be ridden. I am in favor of cleaning up some of the language and clutter in city code. I concur the city should allow them to operate on the trail and parks to allow children to get to the pool, but continue to take a tougher stance on Main Street. Commissioner Myers asked about section 16-406D, no person shall sell a pedal for use on a bicycle, unless pedal is equipped with a reflector. Is this for anyone selling a bike at a garage sale? Jason stated, that is a State Statute and was probably put in there for businesses like Walmart when you buy an extra pedal. Section 16-409 is completely removed, but this is where we would put anywhere you do not want to allow people to ride. From the discussion, it would be from the 800 block of Main to the 1700 block of Main and the 100 block of each street east and west of Main.

ARTICLE IV. BICYCLES, ELECTRIC ASSISTED BICYCLES, SKATEBOARDS, SCOOTERS, ELECTRIC SCOOTERS, ETC.

Sec. 16-401. Definition.

- (a) A device is defined as any human- or electric-powered means of transport upon which a person may ride.
- (b) Pocket bike shall be defined as any device with two tandem wheels or three wheels, propelled by a gasoline engine, that lacks a vehicle identification number and cannot be registered for ownership.

(Ord. No. 864, § 1)

Sec. 16-402. Traffic regulations apply to persons riding bicycles, electric-assisted bicycles, and electric scooters.

Every person riding a bicycle, electric-assisted bicycle or electric-assisted scooter upon a roadway shall be granted all of the rights and shall be subject to all of the duties applicable to the driver of a vehicle by this chapter except as provided in this article and except as to those provisions of this chapter which by their nature can have no application.

State law reference(s)—Similar provisions, K.S.A. 08-1587

(Ord. No. 864, § 2)

Sec. 16-409. Use of bicycles, electric bicycles, scooters, electric scooters, coasters, roller skates, skateboards, and similar devices.

- (a) It shall be unlawful for any person to use a bicycle, coaster, roller skates, skateboard or other similar device on the sidewalks in the following described areas of the City of Goodland: Main Street from 8th Street to 17th Street; The 100 block of both east and west from 8th Street to 17th Street.

(Ord. No. 1348, §§ 1—4, 3-4-96)

Sec. 16-410. Prohibited Acts

- (a) No person shall ride or propel a bicycle or any other device on a street or other public highway of the city with another person on the handlebars or in any position in front of the operator.
- (b) Bicycles, scooters, and similar devices shall be operated at a speed that is reasonable and proper, and shall not exceed the posted speed limit.
- (c) All devices herein, if applicable, shall be parked in racks when available and not upon sidewalks, nor in doorways or stair entrances.
- (d) Every bicycle when in use between sunset and sunrise shall be equipped with a lamp on the front which shall emit a white light visible from a distance of at least 500 feet to the front and either: (1) A red reflector on the

rear which shall be visible from all distances from 100 feet to 600 feet to the rear when directly in front of lawful lower beams of head lamps on a motor vehicle; (2) a lamp on the rear that shall emit a red light visible from a distance of 500 feet to the rear; or (3) the operator of such bicycle shall be wearing a device that emits a red or amber light that shall be visible from a distance of 500 feet to the rear. (Similar to KSA 8-1592)

- (e) Trick riding, stunt riding, riding backwards, or riding without holding the handlebars is prohibited on public streets and sidewalks at all times.
- (f) No person shall operate any of the devices listed herein on grass within city parks or in any area where such activity is posted as prohibited.

Sec. 16-411. Pocket bikes prohibited

The operation of pocket bikes on the streets, roads, and alleys within the corporate limits of the City of Goodland is prohibited.

Sec. 16-412. Compliance, Parental Responsibility, and Scope.

- (a) It is unlawful for any person to commit any act prohibited or fail to perform any act required by this article
- (b) No parent or guardian shall authorize or knowingly permit their child or ward to violate any provision of this article.

State law reference(s)—Similar provisions, K.S.A. 08-1586

Sec. 16-413. Riding on bicycles; seats; riders limited.

- (a) A person operating a bicycle or similar device shall ride only while seated upon a permanent seat attached to the device.
- (b) A bicycle shall not carry more persons at one time than it is designed and equipped to accommodate.

State law reference(s)—Similar provisions, K.S.A. 8-1588.

Sec. 16-414. Clinging to vehicles.

No person riding a bicycle, electric bicycle, scooter, electric scooter, coaster, roller skates, sled, toy, or any similar device shall attach themselves or the device to any vehicle on streets, roads, or alleys within the corporate limits of the City of Goodland.

State law reference(s)—Similar provisions, K.S.A. 8-1589.

Sec. 16-415. Carrying articles.

No person operating a bicycle, electric bicycle, scooter, or electric scooter shall carry any package, bundle, or article that prevents them from keeping at least one hand on the handlebars.

State law reference(s)—Similar provisions, K.S.A. 8-1591.

Sec. 16-416. Penalty.

Any person who violates any provision of this article shall, upon conviction, be subject to a fine not exceeding \$50.00

(Ord. No. 864, § 8)

Sections 16-403 through 16-408 are no longer in use.



AGENDA ITEM

CITY COMMISSION COMMUNICATION FORM

FROM: Crystal Van Vleet, Payroll Clerk

DATE: June 23rd, 2025

ITEM: Cereal Malt Beverage License

NEXT STEP: Commission Motion

☐ ORDINANCE
☒ MOTION
☐ INFORMATION

I. REQUEST OR ISSUE:

Goodland Travel Center has applied for a cereal malt beverage license for sale in original and unopened container not for consumption on premises. Brian James has done the fire inspection and Zachary Hildebrand has completed the code inspection of the premises, both have been approved. The Background investigation is complete and approved by the Chief of Police. This is a first time application so the applicants have been contacted to attend the commission meeting to answer any questions the commission may have for them.

II. RECOMMENDED ACTION / NEXT STEP:

Staff recommends the commission approve the application for Goodland Travel Center

III. FISCAL IMPACTS:

The City receives the license fee of \$75 from the applicant, in addition to the State fee of \$25. The City will remit the fee to the State after application is approved.

IV. BACKGROUND INFORMATION:

City code requires first time applicants to appear before the commission meeting for any questions the commission may have on the business application for cereal malt beverages. All licenses are effective from January 1 through December 31, or at the date of approval through December 31. All applicants are required to complete a new application annually for approval

by the commission prior to January 1 or the date of application if completed during the year.



CITY COMMISSION COMMUNICATION FORM

FROM: Danny Krayca – Director of Parks & Recreation
Kent Brown- City Manager

DATE: 7/7/2025

ITEM: Sherman County Community Foundation Grant – Pickleball Court Project **APPROVED**

NEXT STEP: Commission Motion
_____ ORDINANCE
__X__ MOTION

- I. **REQUEST OR ISSUE:** Sherman County Community Foundation and Dane G. Hansen Foundation approved separate grant applications for the project to resurface the concrete pickleball courts in Chambers Park.
- II. **RECOMMENDED ACTION/NEXT STEP:**
Approve the proposal as presented by Pro Track and Tennis and authorize Mayor Showalter to sign the agreement.
- III. **FISCAL IMPACTS:** The Sherman County Community Foundation approved the grant amount for \$10,500, as well as another grant from the Dane G. Hansen Foundation in the amount of \$6,000. The total project cost on the proposal is \$20,400. \$4,000 of city funds would be available in Special Parks. Line item 26-01-4010. In addition, city staff would move the net posts and work on dividers for the courts as well that will provide in kind service match as well.
- IV. **BACKGROUND INFORMATION:** Dax Ruhs had contacted city staff about resurfacing and rearranging the pickleball courts in Chambers Park. Over the past year or more, the pickleball community had requested an additional court, painting, additional fencing and gates, and then an additional court in the middle. The 3 courts in Chambers Park now are configured too close together when all 3 courts are occupied. Staff contacted Jeff Simons with Pro Track and Tennis. This was the same vendor that completed the resurfacing of the tennis courts in Steever Park. Jeff met with city staff on site at the pickleball courts on January 15. Jeff advised that there was room on the current concrete pad to have all 3 courts and sufficient room between them. A plan for fencing or netting between the courts was agreed upon. The proposal was received in late

January. Staff agreed that the proposal would greatly improve the appearance of the pickleball courts in Chambers Park. It would also improve the playing surface for the users of the court. Both community members and city staff have contacted the Director of the Sherman County Community Foundation about the grant possibility. The one criteria mentioned by the Director was that there should be a portion of city match for the project and not 100% funded by the grant.

After SCCF reviewed the proposal, they recommended the project to be submitted to Dane G. Hansen Foundation. A grant application was prepared and submitted. **Dane G. Hansen awarded the City of Goodland \$6,000 for the pickleball court resurfacing project.** Then, the project was resubmitted to the Sherman County Community Foundation and then **Sherman County Community Foundation awarded \$10,500 to the City of Goodland for this project.** Consequently, there is \$16,500 in grant funding dedicated to this project. The City will pay for the remainder of the project as well as pay for materials and equipment to adjust the posts on the 2 outer courts as part of the project. Staff has confirmed with the vendor on the pricing of the project (that it remains at same price) and the timing to get the project completed if approved. Staff requesting the Commission to approve the proposal presented by Pro Track and Tennis and authorize the Mayor to sign.

From the February 3, 2025 City Commission minutes -

- A. **Request to Submit Grant Application to SCCF for resurfacing pickleball courts** – Kent stated, Dax Ruhs has contacted staff about resurfacing and rearranging pickleball courts. The pickleball community requested more courts in the past, which we have done but now they are too close when people are on each court. The vendor that resurfaced our tennis court provided an estimate to resurface and rearrange the courts. The discussion with Sherman County Community Foundation is they are requiring a local share on the grants. The vendor said there is room to rearrange the courts then resurface. Danny stated, we will apply for grant and see what we receive. If staff needs to provide more labor for project we will. Mayor Showalter stated, I appreciate partnering with foundation for projects in town. Consensus of commission is to proceed with grant application.

V. **LEGAL ISSUES:** None

VI. **CONFLICTS OR ENVIROMENTAL ISSUES:** None



06/26/2025

City of Goodland
204 W 11th St
Goodland, KS 67735

Congratulations! The Sherman County Community Foundation (SCCF) Board of Directors reviewed your grant application and approved a grant of \$10,500.00 for *Resurface project - pickleball courts in Chambers Park in the City of Goodland.*

By accepting this grant and cashing the grant check, you specifically agree that:

- a. Grant monies will be used as identified in your application to the SCCF, an Affiliate of Greater Northwest Kansas Community Foundation (GNWKCF);
- b. The Final Report form (available on your Dashboard via the online grant making system), picture(s) of the completed project, and copies of all receipts pertaining to specified project (or spreadsheet detailing expenses), will be submitted within 30 days following your estimated completion timeline: 10/31/2025. If you are not able to complete the project in that timeframe, you must contact GNWKCF or SHCCF to request being considered for an extension;
- c. Any sums not used for the purposes of specified project will be returned to (and payable to) SCCF, c/o GNWKCF, PO Box 593, Bird City, KS 67731 to be available for additional grant projects (include the project name in the memo); and
- d. This grant does not create a principal-agent relationship of any type.

We encourage you to publicize this award in your local media. We ask that you give credit to the Sherman County Community Foundation, an Affiliate of Greater Northwest Kansas Community Foundation, to help recognize the community foundations which made this grant possible. GNWKCF manages this fund on our behalf. You may contact GNWKCF at grants@gnwkcf.org or 785-734-2406 to request copies of any logos. Please upload copies of press releases and/or advertisements regarding this award to your online final report.

Thank you,

Tina Wolak
SCCF Foundation Director

cc: Darci Schields, GNWKCF Executive Director

PROJECT
PROPOSAL

City of Goodland, KS

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| PART 4: SYSTEM INSTALLATION PROCESS | 9 |
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| ACCEPTANCE OF PROPOSAL | 14 |



Professional Track and Tennis
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ref.0055c

PROPOSED SYSTEM

RESURFACE CONCRETE BASED PICKLEBALL COURT

Pro Track and Tennis, Inc. proposes to install the following:

BASE BID: Install NOVA Sports Color Coating System to three (3) courts. All areas needed will be patched and cracks filled. Two (2) outside courts will be shifted to create more space between courts.

Option #1: Pickleball Net Post Systems (In Ground): Two (2) Sets

Option #2: Pickleball Net Post Systems (Bolt In Place): Two (2) Sets

The entire court surface will be power washed with 4000psi pressure and a special designed walk behind spinner head that deep cleans and scarifies the surface to give a 100% mechanical bond for the new coatings.



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3 | Page



ref.0055c

PART 1: GENERAL

1.01 RELATED DOCUMENTS:

- A. If Architectural or Engineering specifications and or drawings are involved those specifications will take precedence over the following where noted and determined suitable for the project.

1.02 SUMMARY:

- A. Pro Track and Tennis, Inc. shall furnish all materials, labor, tools, and equipment necessary for the installation of the NOVA Sports Color Coating system to the tennis court.
- B. The court(s) will be laid out for game lines according to the USAPB.

1.03 GOVERNING BODIES:

- A. Codes and standards will follow the current guidelines set forth by the (USAPB) The (ASBA) American Sports Builders Association tennis court construction manual will be the reference source for all guidelines for construction.

1.04 SUBMITTALS:

- A. One copy of the color coating manufacturer's product specification sheet.
- B. One surface color sample. Brochure.
- C. One copy of the Material Safety Data Sheets (MSDS) for each product to be used.
- D. One copy of the certificate that Pro Track and Tennis, Inc. is a member of the American Sports Builders Association in good standing.



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PART 2: OWNER'S PRECONSTRUCTION RESPONSIBILITIES

2.01 APPARATUS REMOVAL:

- A. All athletic equipment should be removed and or moved out of the way of the areas to be worked on. Items such as bleachers, nets, divider nets, benches, etc.
- B. Any other items that are sitting on the surface to be coated that are not permanent fixtures.

2.02 GROUNDSKEEPING:

- A. All edges of surface areas to be worked on should be treated as needed to kill all weeds. This should include weeds in cracks in the surface also. Applications should be repeated as needed to assure that the vegetation is killed off.
- B. Drainage issues should be addressed. If there are visible drainage problems where dirt and debris are deposited onto the court surface during a rain this should be addressed prior to the work starting.
- C. Severe leaching of weeds and sod/soil encroachment should be cut back and removed prior to Pro Track and Tennis beginning work. It sometimes takes days for the surface to dry out prior to being able to work on the surface.
- D. Any deposits of caked on dirt must be removed and cleaned. Built up dirt can trap moisture and may take days to completely dry out after cleaning and washing of the surface area.
- E. Sprinklers should be shut off four days prior to Pro Track and Tennis's arrival. The sprinklers can be run as long as the heads are adjusted not to spray water onto the court. Wind blowing water onto the court should be taken into consideration.
- F. We recommend that the area around the court be mowed prior to our arrival. This will keep grass from blowing onto the courts while the color coating is going down.
- G. Fertilizing turf adjacent to the court surface is strictly prohibited. Fertilizer will damage and discolor the court surface.



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H. The owner must provide a water source within 100' of the work area.

2.03 SECURITY:

- A. We recommend that the staff at the owner's site be notified of the dates the court(s) will be closed. Especially gym classes, tennis lessons, practices, and tennis matches that may use the courts during the renovation period.
- B. The community should be notified, if feasible, to deter attempts to enter the work area during installation.
- C. The work area should be secured as best as possible by locking all gates that will not be used and placing signage warning of the court(s) being closed during renovation.
- D. It is the responsibility of the owner to secure the work area and to keep all unauthorized persons from entering the court area, Pro Track and Tennis is not responsible for damage caused by trespassers in an unsecured work area.

The successful and timely completion of your court renovation project relies on your cooperation. We thank you in advance for your commitment to the important items listed above.



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PART 3: PRODUCTS

3.01 COLOR COATING APPLICATION:

- A. The acrylic color coating shall be a Nova Sports 100% acrylic color coating system specifically designed for installing on concrete and asphalt substrates.
- B. The color coating material will have silica sand added to it for the desired speed of play.
- C. Note: Unless otherwise specified, the speed of play will be medium. Fast and slow speeds can be installed at the owner's request.

3.02 SYSTEM COMPONENTS:

- A. VEGETATION STERILANT: (Roundup or equal) shall be used to control vegetation along edges and in cracks as needed.
- B. LATEX BASED CRACK SEALANT: Nova Sports 100% latex Crack Flex shall be used on the smaller surface cracks as determined by the lead technician.
- C. PATCHING MATERIAL: Nova 100% acrylic latex patch binder shall be used to fill bird baths and other imperfections. It will be used for irregularities that need to be filled or evened out and smoothed over. This product also will be used to fill very large thermo and structural cracks.
- D. Note: The above crack sealers will be used as determined by the lead technician. All or just one may be used per job surface conditions, weather and temperatures.
- E. LATEX PRIMER: Nova Sports concrete primer will be used to prime bare concrete both old and new prior to applying any color coating.
- F. NOVA SPORTS ACRYLIC FILL: The acrylic resurfacer is used to prime, level and create a uniform surface to apply the color coating to. It also will black out the courts to hide color bleed through if colors are going to be changed.
- G. NOVA SPORTS COLORING SYSTEM: Nova Sports color coating is a 100%



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acrylic concentrate designed specifically for color coating sport courts both indoor and outdoor. The concentrate is diluted with potable water and sand is added for texture and the desired speed of play.

- H. NOVA SPORTS LINE SHARP: Line sharp is used to seal the tape down prior to applying line paint. The product is clear in color. This helps to prevent bleed through.
- I. NOVA SPORTS LINE PAINT: Line paint is 100% latex heavy-duty paint specifically designed for striping game lines on a colored surface.



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PART 4: SYSTEM INSTALLATION PROCESS

4.01 QUALITY ASSURANCE:

- A. The owner should have one designated person who all communication will go through during the course of the project.
- B. Pre-construction meeting. A meeting will be held on the court prior to any work beginning. The lead technician will go over the scope of work with the owner and answer any questions. The owner will be required to sign off on a production sheet attesting to the fact that this meeting took place.
- C. The owner's representative will be contacted daily by the lead technician to give a progress report.
- D. Post-construction meeting. A meeting will be held after the surface has been installed. A production sign off sheet will be reviewed with the owner at which time the owner will approve the project by signing off on the production sheet and evaluating our performance.

4.02 VEGETATION:

- A. Vegetation will be trimmed if needed on all edges to receive the color coat surfacing.
- B. Please refer to PART 2 item 2.2.

4.02 CLEANING:

Note: The owner must provide clean portable water source within 100' of work area

- A. The entire surface area to be coated will be blown off using high-pressure wind machines.
- B. Any areas that need additional attention will be wire brushed as needed.



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The entire court surface will be power washed with 4000psi pressure and a special designed walk behind spinner head that deep cleans and scarifies the surface to give a 100% mechanical bond for the new coatings.

4.04 CRACK SEALING:

- A. Cracks will be cleaned as needed using high-pressure air.
- B. Major cracks will be filled with a combination of products as determined by the field technician.
- C. Please see PART 3, 3.2, C and E for clarification of the different crack sealers.
- D. Note: Cracks are not guaranteed to not reappear and open back up. Cracks will open back up and can open slightly prior to leaving the job site. Only if you use the Riteway System are cracks warranted. New cracks that may form are not covered by warranty.

4.05 REPAIR OF LOW SPOTS:

- A. An acrylic patch binder, "patching primer" will be used to prime low areas.
- B. All areas needing patched will have an acrylic patch binder mix applied.
- C. The patched areas will be sanded prior to color coating.
- D. Note: There is no guarantee that all low spots can be totally eliminated. However, Pro Track and Tennis, Inc. will do everything possible to attain a level court. Negative drainage will not be eliminated. No attempt will be made to correct planarity issues.

4.06 ACRYLIC RESURFACER:

- A. One (1) coat of NOVA Sports fortified, 100% acrylic fill will be applied over the entire surface. Two coats are needed to fill all patch work and surface roughness.
- B. Silica sand will be added to the coat at a 60-80 mesh.



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4.07 COLOR COATING:

- A. Two (2) coats of NOVA Sports fortified, 100% acrylic color coating will be applied.
- B. The color coat will be applied perpendicular to the primer coat.
- C. A sample color sheet of choices is attached.
- D. A fortified mixture will be used for the common area to withstand the water vapor and high traffic wear.
- E. The product used by Pro Track and Tennis, Inc. contains no asphalt emulsions or asbestos.

4.08 LINE STRIPING:

- A. The courts will be laid out for striping according to the U.S. Tennis Association.
- B. Textured white line paint will be used.

4.09 JOB SITE CLEAN-UP:

- A. The court area will be left “play” ready.
- B. All job related debris will be cleaned up and disposed of properly.
- C. All unused material will be removed from the job site and recycled.



PART 5: WARRANTY

Pro Track and Tennis, Inc. warrants its labor and materials for a period of three (3) years from the date of completion of work on any tennis court. There is a five (5) year warranty on the Riteway Crack Repair System. If you recolor the courts with us within 5 years, we will extend your Armor warranty another 5 years. All work performed by Pro Track and Tennis, Inc. is warranted against peeling, chipping and flaking under normal use. Pro Track and Tennis, Inc. further warrants that any paint applied during the striping will not flake or peel for a period of two (2) years from the date application is completed.

Customer acknowledges that they are aware that Pro Track and Tennis, Inc. is not responsible for defects, cracks, patches or uneven surfaces in the substrate which is being resurfaced by Pro Track and Tennis, Inc. Pro Track and Tennis, Inc. does not warrant that existing cracks or patches in existing substrate surfaces will not open or continue to increase in size. Pro Track and Tennis, Inc. shall not warrant nor be in anyway be responsible for peeling of paint or damage to any surface caused by failure of customer to keep the surface free of debris, vegetation or dirt and shall further not be responsible for damage to painted surfaces or any other actions caused by the customer. Pro Track and Tennis, Inc. does not warrant separation of the coatings from the concrete base where the base lacks a vapor barrier. Lack of a vapor barrier can cause moisture to be retained under the coating, which will eventually result in lack of adhesion to the surface. Pro Track and Tennis, Inc. does not warrant separation of the coating or bubbling of the coating when moisture is present due to passing from below an asphalt or concrete base.

In the event of any claims arising under this Warranty, damages incurred by the customer shall be limited to such repairs to be performed by Pro Track and Tennis, Inc. as are necessary to remedy any defects. Pro Track and Tennis, Inc. hereby agrees to perform any such repairs (weather permitting) promptly, after written notification of such claim from customer. Pro Track and Tennis, Inc. shall not be liable for any breach of any express or implied warranty except where expressly prohibited by applicable law.



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ACCEPTANCE OF PROPOSAL

This proposal is valid for 60 days from January 22, 2025.

Pro Track and Tennis, Inc. proposes to furnish labor and material and equipment complete in accordance with the specifications in this proposal for the sum of:

Please initial the appropriate boxes below to designate acceptance of the following options.

☐

BASE BID:

Color Coat Three (3) Courts

Twenty thousand, four hundred dollars

\$20,400.00

☐

OPTION #1: Add to Base Bid

Pickleball Net Post Systems (In Ground): Two (2) Sets

Eight thousand, four hundred dollars

\$8,400.00

☐

OPTION #2: Add to Base Bid

Pickleball Net Post Systems (Bolted): Two (2) Sets

Four thousand, two hundred dollars

\$4,200.00

Due to current market conditions, all prices are subject to a surcharge before date of install.

Payment to be made as follows:

A 40% down payment is due upon acceptance of proposal. The remainder is due the day the job is complete and accepted by the owner. Any applicable taxes will be added to the total cost.

Acceptance

The above price, specifications and conditions found in this proposal are satisfactory and are hereby accepted. Pro Track and Tennis, Inc. is authorized to do the work as specified. Payment will be made as outlined.

Signature

Print

City of Goodland, KS

Date

Signature

Print

Pro Track and Tennis, Inc.

Date



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CITY COMMISSION COMMUNICATION FORM

FROM: Kent Brown, City Manager

DATE: July 7, 2025

ITEM: Termination of Power Supply Contract with Sunflower and PrairieLand Electric Cooperative

NEXT STEP: Motion

☐ ORDINANCE
☒ MOTION
☐ INFORMATION

I. REQUEST OR ISSUE:

Request to send letter of the notice of termination of current power supply contract with Sunflower Electric Corporation and PrairieLand Electric Cooperative at the conclusion of the current contract as of December 31, 2026.

II. BACKGROUND:

Sunflower's current power supply contract (through PrairieLand) to the City of Goodland started in 2012 and ends at the end of 2026. The Agreement continues on a year-to-year basis until any Party provides written notice prior to the end of the current contract year of its intent to terminate the agreement at the end of the ensuing contract year. Which is one year prior to end of contract or 12/31/2025 just for clarification. Consequently, any contract renewal or contract with a new party to supply power needed to occur before the end of 2025.

After reviewing the proposals over the last few months from Sunflower/PrairieLand and from KMEA (Kansas Municipal Energy Agency), the City Commission directed staff to prepare a notice of termination letter for the current contract and proceed with the proposal from KMEA. The notice of termination letter is included in the packet and is the first step on this process.

RECOMMENDED ACTION / NEXT STEP:

Commission approval to send the notice of termination letter.



CITY OF GOODLAND

204 W. 11TH ST.
PO BOX 59
GOODLAND, KANSAS 67735

July 7, 2025

CEO of Prairie Land Electric Cooperative, Inc.
P.O. Box 360,
Norton, Kansas 67654

President and CEO of Sunflower Electric Power Corporation
P.O. Box 1020
Hays, Kansas 67601

Re: Firm Energy, Capacity, and Ancillary Services Agreement, dated May 22, 2012

Dear Prairie Land Electric Cooperative Inc., and Sunflower Electric Power Corporation:

Pursuant to Section III and Section XV of the Firm Energy, Capacity, and Ancillary Services Agreement (Agreement) by and among Prairie Land Electric Cooperative Inc., Sunflower Electric Power Corporation, and the City of Goodland, Kansas (City), the City hereby submits this written notice of termination.

Specifically, Section III provides, in relevant part:

“3.1 Term. The initial term of this Agreement shall be for fifteen Contract Years and shall begin on the Effective Date and end at 2400 hours on December 31, 2026. The Agreement shall continue thereafter on a year-to-year basis until such time as any Party provides written notice prior to the end of the current Contract Year of its intent to terminate the Agreement at the end of the ensuing Contract Year.”

With the initial term of the Agreement ending at 2400 hours on December 31, 2026, and the requirement to provide one year notice of termination, the City must provide notice of termination on or before 2400 hours on December 31, 2025.

Section XV provides, in relevant part:

15.4 Notices. All notices, payments and communications required to be given hereunder shall be deemed to have been given if mailed to the other Parties, postage prepaid, as follows:

CEO of Prairie Land Electric Cooperative, Inc.
P.O. Box 360,

Norton, Kansas 67654

President and CEO of Sunflower Electric Power Corporation
P.O. Box 1020
Hays, Kansas 67601

Pursuant to the aforementioned provisions, the City of Goodland, Kansas is hereby terminating the Firm Energy, Capacity, and Ancillary Services Agreement, dated May 22, 2012, effective at the end of the initial term, or at 2400 hours on December 31, 2026.

Regards,

Jason Showalter
Mayor
City of Goodland



CITY COMMISSION COMMUNICATION FORM

FROM: Kent Brown, City Manager, Shauna Johnson, Deputy City Clerk
Mary Volk, City Clerk, Dustin Bedore, Director of Public Power

DATE: April 7, 2025

ITEM: Resolution 2025-17 and the agreement with KMEA to join EMP2 group
for coordination of power generation and the purchase of power
supply from KMEA and member cities.

NEXT STEP: Discussion/

☐ ORDINANCE
☐ MOTION
☒ INFORMATION

I. REQUEST OR ISSUE:

Resolution 2025-17 – authorizing the execution of the agreement between the City and KMEA to enter into the EMP2 agreement.

II. BACKGROUND:

The Energy Management Project No. 2 agreement, which is also included in the packet, allows the ability of the Participants may study and evaluate on a continual basis the benefits from the coordination of the Participant's electrical resources and facilities and to make beneficial use of such resources and facilities for all the Participants. This resolution would authorize the execution of the agreement between the City and KMEA. Representatives from KMEA will be attending the meeting to answer any questions the Commission may have. The agreement would authorize the City to join EMP2 as of January 1, 2027.

RECOMMENDED ACTION / NEXT STEP:

Commission may take one of the following actions:

1. Approve the Resolution as requested.
2. Reject the Resolution and move to deny the request.
3. Direct staff to pursue an alternative approach.

RESOLUTION NO. _____

A RESOLUTION OF THE CITY OF GOODLAND, KANSAS, AUTHORIZING THE EXECUTION OF AN ENERGY MANAGEMENT PROJECT AGREEMENT BETWEEN THE CITY OF GOODLAND, KANSAS, AND THE KANSAS MUNICIPAL ENERGY AGENCY RELATING TO THE COORDINATION OF GENERATION AND PURCHASE OF ELECTRICITY BY THE CITY FROM THE KANSAS MUNICIPAL ENERGY AGENCY AND OTHER MEMBER CITIES.

WHEREAS, the Kansas Municipal Energy Agency (KMEA) is a municipal energy agency organized and existing under the laws of the State of Kansas, including K.S.A. 12-885 et seq.; and

WHEREAS, the City of Goodland, Kansas (the City) owns or operates a utility furnishing electricity, and the City is a member in good standing of KMEA; and

WHEREAS, the City is authorized to enter into contracts for the supply of electricity from any person, firm, corporation or other municipality for a period not in excess of forty (40) years under K.S.A. 12-825j; and

WHEREAS, KMEA has developed the Energy Management Project No. 2 through which the Participants may study and evaluate on a continual basis the benefits from the coordination of the Participant's electrical resources and facilities and to make beneficial use of such resources and facilities for all the Participants; and

WHEREAS, the City desires to enter into the Energy Management Project Agreement No. 2 (the EMP Agreement) with KMEA relating to certain energy management services and the City's coordination of its electrical resources and facilities with other Participants as of January 1, 2027, in substantially the form presented to the governing body with this Resolution;

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF GOODLAND, KANSAS:

SECTION 1. The EMP Agreement is hereby approved in substantially the form presented to the governing body this date.

SECTION 2. The Mayor and Clerk/Administrator are hereby authorized to execute the EMP Agreement in substantially the form presented to the governing body this date. The Mayor and Clerk/ Administrator are authorized and directed to execute any and all other documents or certificates necessary to effect the purposes set forth in this Resolution and the EMP Agreement.

SECTION 3. This Resolution shall take effect and be in full force from and after its adoption by the governing body of the City.

ADOPTED by the governing body of the City and signed by the Mayor this _____ day of July, 2025.

ENERGY MANAGEMENT PROJECT No. 2 AGREEMENT

Between

KANSAS MUNICIPAL ENERGY AGENCY

And

CITY OF GOODLAND, KANSAS

THIS ENERGY MANAGEMENT PROJECT AGREEMENT ("Agreement") made and entered into this ____ day of _____, 2025 for services beginning January 1, 2027, by and between the Kansas Municipal Energy Agency, a municipal energy agency, hereinafter called "KMEA", and the Cities which execute this Agreement, hereinafter called "Participants".

RECITALS:

1. KMEA was created for the purpose of planning, studying and developing supply, transmission and distribution facilities and programs, and for the purpose of securing an adequate, economical and reliable supply of electricity and other energy, and transmitting same for distribution through the distribution systems of cities throughout the State of Kansas.

2. Participants own and operate certain electric generating facilities or electric distribution systems, or both, and may own and operate a transmission system, and some Participants may have a contract for the purchase of firm power and energy from the Western Area Power Administration (hereinafter called "WAPA") or the Southwest Area Power Administration (hereinafter called "SPA") and may be purchasing power and energy from other public power utilities or other sources, prior to the effective date of this Agreement, which in the aggregate has been and is used by such Participants prior to said effective date to supply all of its electric power and energy requirements.

3. The respective electric systems of the Participants are or will be interconnected, either directly or through the electrical systems of other municipalities or public utilities, making possible more beneficial use of generating facilities and assuring better service in emergencies, thereby providing important benefits to the areas served and to the public.

4. KMEA and the Participants (collectively, the "Parties") recognize that it is of the utmost importance to each of the Participants that its electrical facilities are preserved and that the investment in those facilities is utilized in the most efficient manner possible in satisfying each Participant's future electrical energy needs.

5. The Parties recognize the many potential benefits to the Participants and their residents which will result by coordinating the operation of existing generation and transmission facilities and by coordinating the installation of future generation and/or transmission facilities.

6. The Parties desire to study and evaluate on a continual basis the benefits that may result to the Participants and their residents from the coordination of electrical resources and facilities as described above.

7. The Parties desire to utilize on an increasing basis the nation's more abundant and economical energy resources and to help conserve less abundant resources.

8. The Parties hereto desire to enter into an agreement which will help assure each Participant a supply of firm power and energy to meet its requirements and make beneficial use of each Participant's existing dependable generating facilities, where applicable.

In consideration of the agreements herein contained, the Parties do hereby mutually agree as follows:

ARTICLE I

DEFINITIONS

For the purposes of this Agreement and of the Service Schedules which are a part hereof, the following definitions shall apply:

1.01 Accredited Capability of a Participant for any month shall mean (a) the net generating capability of such Participant, plus (b) the value in kilowatts assigned to such Participant's purchases under resource contracts existing prior to the initial effective date of this agreement or listed in Exhibit "B" attached to this agreement, plus (c) Participant purchases under Service Schedules attached to this agreement, and minus (c) the value in kilowatts assigned to any commitment of such Participant to deliver power to another Participant under Service Schedules attached to this agreement, or to any electric supplier or suppliers pursuant to any valid order or under separate contract or contracts now existing or hereafter created. The accredited capability of such Participant will be determined and assigned by the Joint Operating Committee in accordance with the provisions of Paragraph 8.03 hereof.

1.02 Annual System Demand of a Participant shall mean the highest system demand of such Participant occurring during the 12-month period ending with the current month.

1.03 Available Accredited Capability of a Participant shall mean its accredited capability adjusted for generating capacity out of service for maintenance or repair.

1.04 Average Production Cost per kilowatt-hour of a generating unit for a month shall be:

- (a) The total cost of all fuel consumed by the unit in such month divided by the net kilowatt-hours produced by the unit in such month, plus,
- (b) An amount, established by the Joint Operating Committee after annual review which shall represent the average monthly production cost, other than fuel, of the unit, plus,
- (c) An amount, established by the Joint Operating Committee which shall represent the cost per kilowatt-hour of incremental losses on the supplying Participant's

system and on any other system or systems of electric suppliers not participants hereto incurred in delivering power and energy hereunder.

1.05 Bulk Power Participant shall be defined in Section 5.01 (a).

1.06 Decremental Cost of a receiving Participant for avoiding the operation of generating facilities through the purchase of energy from another Participant shall be:

- (a) The cost of the fuel, operating labor and maintenance which such Participant avoided using by means of such purchase,
- (b) The decremental cost of avoiding the starting and operating of a generating unit or units.

The decremental cost per kilowatt-hour shall be the total of such costs divided by the number of kilowatt-hours scheduled for delivery to the receiving Participant either directly by the supplying Participant or through an intervening system or systems.

1.07 Economy Energy shall mean energy which one Participant may deliver under Service Schedule "E" to another Participant for the purpose of replacing more expensive energy.

1.08 Emergency Energy shall mean energy which is supplied under Service Schedule "C" of this Agreement by any Participant to any other Participant during and as required by an emergency outage on such other Participant's system which is not supplied under another provision of this Agreement.

1.09 Emergency Outage shall mean any unanticipated, unscheduled outage of generating or transmission facilities; however, such outage classification shall not exceed a period of eight hours.

1.10 Incremental Cost of a supplying Participant for operating generating facilities to supply energy to another Participant shall be:

- (a) The incremental cost of the fuel, operating labor, and maintenance required to generate the energy necessary to supply (1) the scheduled delivery to the receiving Participant's system, plus (2) the incremental losses incurred on the

supplying Participant's system, plus (3) the energy supplied to any intervening system or systems as compensation for losses.

- (b) The incremental cost of starting and operating any generating units which must be started as a result of supplying such energy.

The incremental cost per kilowatt-hour for any particular transaction shall be the total of such costs divided by the kilowatt-hours scheduled for delivery to the receiving Participant either directly by the supplying Participant or through an intervening system or systems.

1.11 Net Generating Capability of a Participant for any month shall mean the amount of kilowatts, less station use, that all the generating facilities of such Participant could normally supply simultaneously to its system and the interconnected systems of the Participants at the time of such Participant's maximum system demand for such month under such conditions as may be established by the Joint Operating Committee. The capability of the generating units of a Participant which are out of service for emergency outages or scheduled maintenance or repair shall be included in the net generating capability of such Participant.

1.12 Non-Spinning Reserve shall mean all unloaded generating capability not meeting the spinning reserve criteria (Paragraph 3.29) that can be made fully effective in 10 minutes.

1.13 Operating Reserve shall mean the sum of spinning and non-spinning reserve.

1.14 Operating Reserve Obligation shall mean that amount of spinning reserve and non-spinning reserve which a Participant is obligated under the terms of this Agreement to provide for the purpose of maintaining continuity of service.

1.15 Operational Control Energy shall mean energy which is sold or purchased by the Participants for the requirement or improvement of electric system operation as provided for in Service Schedule "G".

1.16 Parties shall mean KMEA and Participants who is a signatory to this Agreement.

1.17 Participant shall mean a city or a quasi-municipal corporation who is a voting member in good standing of the Kansas Municipal Energy Agency and a signatory to this Agreement.

1.18 Participation Power shall mean power and associated energy which is sold or purchased by Participants as provided for in Service Schedule "A".

1.19 Peaking Power shall mean power and associated energy which is sold or purchased by the Participants and intended to be available at all times during the period covered by the commitment as provided for in Service Schedule "H".

1.20 Pool shall mean the combination of two or more Participants to this agreement that provides for enhanced reliability and other benefits of resource pooling and to provide further opportunities to coordinate the installation and operation of generation and transmission facilities on the respective systems of its Participant members.

1.21 Pooling Generating Unit and Contracted Resources shall mean any accredited electric power generation resource or purchased resource or portion thereof which is committed to the Pool for purpose of economic dispatch, or any electric power generation resource or purchased resource or portion thereof which the Pool owns and controls.

1.22 Reserve Capacity of a Participant for any month shall mean the excess in kilowatts for each Participant's accredited capability over such Participant's maximum system demand for such month.

1.23 Reserve Capacity Obligation of a Participant shall be the capacity which that Participant is obligated to reserve and use for the purpose of maintaining continuity of service as periodically established by the Southwest Power Pool.

1.24 Scheduled Outage shall mean any outage of generating or transmission facilities which is scheduled in advance and shall include the remainder of emergency outages which are rescheduled as a scheduled outage. Such rescheduling shall be required within eight hours of the initiation of the emergency outage.

1.25 Scheduled Outage Energy shall mean energy which is supplied under Service Schedule "C" of this Agreement by any Participant to any other Participant as a result of a scheduled outage which is not supplied under another provision of this Agreement.

1.26 Seasonal Participation Power shall mean power and associated energy which is sold or purchased by Participants as provided for in Service Schedule "B".

1.27 Service Power Participants shall be defined in Section 5.01(b).

1.28 Short Term Power shall mean power and associated energy which is sold or purchased by the Participants and intended to be available at all times during the period covered by the commitment as provided for in Service Schedule "I".

1.29 Southwest Power Pool shall mean the provided of bulk transmission service under a Network Integration Transmission Service Schedule or under a Point-to-Point Transmission Service Schedule.

1.30 Spinning Reserve shall mean the amount of unloaded generating capability of a Participant connected to and synchronized with the interconnected system of the Participants and ready to take load. Spinning reserve allocation to any generator shall not exceed the amount of generation increase that can be realized in 10 minutes.

1.31 System Demand of a Participant shall mean the number of kilowatts which is equal to the kilowatt-hours required in any clock hour, attributable to energy required by such Participant during such hour for supply of firm energy to the Participant's consumers including system losses, and also including any Network Transmission losses occurring on other systems and supplied by such Participant for transmission of such firm energy, but excluding generating station uses and excluding wheeling losses supplied by another system.

1.32 Total Pooled Operating Reserve Obligation shall be that amount of spinning reserve and non-spinning reserve of the Participants collectively required to maintain continuity of service and as defined by the Southwest Power Pool.

1.33 KMEA shall mean the Kansas Municipal Energy Agency, a municipal energy agency, organized under the authority of the laws of Kansas, K.S.A. 12-885 to 12-8,111, inclusive,

as amended and supplemented, (the Act), for the purpose of securing an adequate, economical, and reliable supply of electricity and other energy and transmitting the same to the distribution systems of member cities.

- ARTICLE II -

OBJECTIVES

2.01 The objectives of this Energy Management Project are, through joint planning, central dispatching, cooperation in environmental matters and coordinated construction, operation and maintenance of electric generation and transmission owned or controlled by the Participants and through the provisions of a means for more effective coordination with other power pools and utilities:

- (a) To provide the means for an adequate power supply for Participants in conformance with proper standards of reliability.
- (b) To provide the means for optimal use of generation and transmission facilities resulting in the efficient use of natural resources.
- (c) To attain maximum practicable economy to the Participants consistent with proper standards of reliability and to provide for equitable sharing of the resulting benefits and costs.

2.02 In order to attain the objective of this Energy Management Project, each Participant shall observe the applicable provisions of this Agreement in good faith and shall cooperate with all other Participants where possible.

- ARTICLE III -

TERM OF AGREEMENT

3.01 This Agreement including the associated service schedules shall become effective and binding upon the Parties hereto thirty days after any two cities have executed this Agreement.

3.02 After the initial effective date any city which meets the requirements of Article IV of this Agreement may become a Participant with the approval of the Joint Operating Committee by the execution of this Agreement.

3.03 Any Participant may terminate its participation in this Agreement by at least three years' prior written notice to KMEA. KMEA will send written notice to all other Participants notifying them of the termination by the Participant. KMEA may terminate this Agreement on at least three years' prior written notice to all Participants.

3.04 In the event a Participant fails to perform its obligations pursuant to this Agreement, the Joint Operating Committee shall give written notice to such Participant specifying such failure to perform and establishing a reasonable period that Participant shall have to fulfill its obligations pursuant to this Agreement. In accordance with such notice, the Joint Operating Committee shall review the performance of such Participant and if the failure to perform its obligation is continuing, the Joint Operating Committee may immediately terminate such Participant's participation in this Agreement. This provision shall not limit the right of any other Participant to enforce the rights and obligations established pursuant to this Agreement. Any Participant terminated by the Joint Operating Committee shall continue to fulfill its obligations pursuant to any power transaction under the service schedules until the completion of such power transaction.

3.05 Termination of participation in this Agreement or termination of this Agreement by KMEA shall not impair, amend, or change any existing Contract Resources entered into prior to the initial effective date of this Agreement. Such Contract Resources shall continue in full force, including all rates, items, obligations and conditions, until the expiration of such contracts and agreements, or unless sooner released by the Joint Operating Committee.

- ARTICLE IV -

PARTICIPATION PREREQUISITES

4.01 All Participants to this Agreement are and shall remain voting members in good standing of the Kansas Municipal Energy Agency as defined in the Second Amended and Restated Agreement to Create a Municipal Energy Agency and the By-Laws of the Kansas Municipal Energy Agency, or its successor entities.

- ARTICLE V -

TYPES OF PARTICIPATION

5.01 Participants to this Agreement may choose to participate in one, but not concurrently both, of the following types of participation as defined below and as shown in Exhibit "A" as amended from time to time.

- (a) Bulk Power Participant shall mean a Participant who, by free and willful action of its responsible authorities, contractually commits to KMEA the energy output of all existing generation facilities which are owned by the Participant for purposes of economic dispatching, by KMEA, of generation facilities for the common benefit of Participants, and who may pool financial and other resources with other Participants in order to provide for the construction of future generation facilities or the acquisition of a ready reliable power supply for the common benefit of Participants, or both. Participant will agree to receive all capacity and energy from KMEA except that already under contract with the Western Area Power Administration (WAPA) or the Southwestern Area Power Administration (SPA) and certain other contracts as identified in Exhibit "B" attached to and made a part of this Agreement. Exhibit "B" may be changed from time to time by approval of the Joint Operating Committee. Bulk Power Participants will obligate KMEA to economically dispatch all existing and future resources and to schedule all required capacity and energy for the Participant's needs in accordance with Service Schedule K attached. Provided, that any Bulk Power Participant which contracts with KMEA to receive all capacity and energy from KMEA, under Service Schedule

M, except that already under contract with Western Area Power Administration (WAPA) or Southwestern Area Power Administration (SPA) and certain other contracts identified in Exhibit "B", attached hereto, will be relieved of all obligations it had under Service Schedule K.

- (b) Service Power Participant shall mean a Participant who maintains full control and responsibility for existing and future resources to meet the anticipated load of that Participant. Service Power Participants may enter into transactions with KMEA or directly with other Service Power Participants according to the terms of various service schedules defined in this Agreement, or with utilities not a party to this Agreement on its behalf or, on behalf of KMEA with written authorization from KMEA.

5.02 Any Participant to this Agreement may change its participation status from Bulk Power Participant to Service Power Participant, subject to the approval of the Joint Operating Committee, upon at least two years prior written notice of intent to KMEA and other Participants.

5.03 Any Participant to this Agreement may change its participation status from Service Power Participant to Bulk Power Participant subject to the approval of and the conditions established by the Joint Operating Committee.

5.04 Transition of participation status pursuant to this Agreement shall not excuse the performance of any existing contractual obligations, nor shall it impair, amend, or change any previous contracts or agreements. Such contracts and agreements shall continue, including all rates, items, obligations and conditions until the expiration of such contracts and agreements.

- ARTICLE VI -

JOINT OPERATING COMMITTEE

6.01 The Joint Operating Committee shall consist of one representative from each Participant. Each Party shall designate the person who shall act as its representative by written notice to KMEA. By similar notice, a Participant may change its representative on the Joint

Operating Committee and also designate an alternate representative to act in the absence of the designated representative.

6.02 The Joint Operating Committee shall administer this Agreement so as to accomplish the objectives of the Energy Management Project.

6.03 The Joint Operating Committee shall hold an annual meeting and quarterly meetings at such time and place as the chairman shall designate and shall hold meetings at other times at the call of the chairman or upon call of two or more committee members. At least ten days prior written notice shall be given to each member of the Joint Operating Committee of any meeting of such committee. The notice shall state the time and place of the meeting and shall include an agenda of the items to be considered and no other items shall be considered except that by majority consent of the representatives present, action may be taken on items other than those items included on the agenda for the particular Joint Operating Committee meeting.

6.04 The Joint Operating Committee, at its annual meeting, shall elect three officers who shall serve until the next annual meeting. They shall be a chairman and a vice-chairman elected from the representative of the Participants on the committee and a secretary of the Joint Operating Committee, who need not be a member of the committee and who, if not a member, shall have no voting privileges on the Joint Operating Committee. The chairman shall not serve for more than two consecutive terms.

6.05 Each member of the Joint Operating Committee shall have the right to cast one vote on actions of the Joint Operating Committee. No action of the Joint Operating Committee shall be taken unless fifty percent or more of the Participants are represented at the meeting. Actions requiring a Participant to obtain City approval must be unanimously approved. Pool operational actions require a majority vote of those Participants present.

6.06 Polling of Joint Operating Committee representatives for the purpose of voting on actions of the Joint Operating Committee may be conducted by telephone or by other common carrier as necessary at the discretion of the Joint Operating Committee chairman. Written confirmation of the vote shall be mailed to the chairman by each representative voting within twenty-four hours of the vote.

6.07 The duties of the Joint Operating Committee include but are not limited to the following:

- (a) Supervise the development of plans and procedures that will result in the attainment of the objectives of this Agreement,
- (b) Specify the duties and authority of various committees and task forces which may be established from time to time by the Joint Operating Committee.
- (c) Make such administrative arrangements as may be required pertaining to matters which are pertinent to this Agreement, but which are not specifically covered herein.
- (d) Establish utility standards with respect to any aspect of arrangements between Participants and non-Participants which it determines may adversely affect the reliability of KMEA and to review such arrangements to determine compliance with such standards.
- (e) The Joint Operating Committee shall establish and revise as necessary reliability standards for the bulk power supply of KMEA. Review and approve planning and operating studies made to show conformance with reliability standards.
- (f) Approve revisions to the total operating reserve obligation and the formula for determining the operating reserve obligation of each Participant as required from time to time. Approve revisions to the reserve capacity obligation of the Participant as required from time to time.
- (g) Develop long range plans and establish annually a plan for the ensuing ten years or longer period covering:
 - (i) Size and type of generating unit(s) to be installed,
 - (ii) The voltage and capacity of each transmission facility,
 - (iii) The location of such facilities,

- (iv) The time when such facilities should be placed in operation,
- (v) The entities which should install such facilities,
- (vi) The purchases and sales between Participants under service schedules listed in this Agreement to enable each of the Participants to maintain its accredited capability equal to or greater than its annual system demand plus its reserve capacity obligation,
- (vii) The purchases from non-Participant electric systems which may be required to enable each Participant to maintain its accredited capability equal to or greater than the annual system demand plus its reserve capacity obligation.

Consideration shall be given to system reliability, system economy, and the size and anticipated rate of growth of each Participant's load, the size of each Participant's largest generating unit, the excess reserve capacity of each Participant, and the equitable staggering of future investments by the Participants and generation and transmission facilities. The Joint Operating Committee shall also give consideration to the plans of any entity not a Participant to this Agreement for the construction of generation or transmission facilities when such facilities would contribute significantly to the reliability of KMEA operation and such plans are made available. Representatives of such entities may attend the meetings of the Joint Operating Committee considering long range plans.

- (h) Review on a continuing basis the load and capability forecast of the Participants and make the necessary determinations in accordance with Article VIII of this Agreement.
- (i) Review plans and procedures relating to the coordination of the bulk power production and transmission facilities and operations with adjoining systems, pools and regional power coordinating groups.

- (j) Establish and revise rules relating to the effect of abnormal conditions on system demand, reserve capacity obligations and related operating conditions.
- (k) Establish and revise rules for the determination of accredited capability of the Participants using established utility procedures.
- (l) Cause studies to be made as necessary for administration of the aforesaid duties.
- (m) Establish procedures for the use of service schedules.
- (n) Coordinate the operation of the power generation and transmission facilities of the Participants so as to affect optimum reliability and economy of service.
- (o) Establish rates for transactions under Service Schedules (B), (C), (D), (E), (F), (G), (H), (I), (J), (K), (K-1), and (L) of this Agreement, which rates and charges will be sufficient to reimburse KMEA for expenses incurred on behalf of Participants within such period of time as shall be established by KMEA.
- (p) Coordinate the maintenance schedules of the Participants so as to maintain at all times the total operating reserve obligation.
- (q) Determine and periodically review the procedures to be followed by the Participants in restoring service following emergency conditions.
- (r) Coordinate the periods and methods of reporting scheduled and actual power and energy flows.

6.08 The Joint Operating Committee shall at all time adhere to sound engineering principles and prudent utility practice and in particular shall evaluate alternative generation and transmission expansion programs on appropriate uniform assumptions with respect to cost of capital, rates of escalation, carrying charges and other necessary conditions.

6.09 The Joint Operating Committee shall have the authority to appoint task forces for particular studies and to name thereto available employees of Participants. A Participant may be

reimbursed, at the discretion of the Joint Operating Committee, for the time and expenses of any of its employees engaged in such task force work.

- ARTICLE VII -

POOL COORDINATION CENTER

7.01 KMEA shall provide for the services of a Coordination Center as the Joint Operating Committee may from time to time direct. All costs associated with the services of the Coordination Center shall be allocated to the Participants according to fair and equitable procedures established by the Joint Operating Committee as set out in Exhibit "C".

7.02 Each Participant to this Agreement shall retain the sole responsibility for the operation of its system in accordance with the principles set forth in this Agreement and the attached schedule hereof, and for the utilization of the information which may be provided from the Coordination Center.

7.03 Subject to a determination by the Joint Operating Committee that such action can be taken without prejudicing the fulfillment of obligations to the Participants for services from the Coordination Center, KMEA may contract with electric power suppliers which are not parties to this Agreement for services from the Coordination Center or with parties for other services under conditions approved by the Joint Operating Committee.

7.04 The duties and functions of the Coordination Center shall include but are not limited to the following:

- (a) The day to day scheduling and coordination, in accordance with directions of the Joint Operating Committee, of the generation and transmission facilities in which the Participants have entitlements or own and control, and of those resources which serve to supply the demand and energy of the Participants.
- (b) Buy and sell capacity and energy on behalf of and to the benefit of the Participants according to the various service schedules and within the guidelines established by the Joint Operating Committee.
- (c) Provide for the record-keeping associated with the functions of the Coordination Center.

- (d) Perform such other duties as may be directed from time to time by the Joint Operating Committee.

The functions of the KMEA Coordination Center shall be carried out consistent with the goal of satisfying the energy requirements of the Participants at the lowest practical cost.

- ARTICLE VIII -

MAINTENANCE OF ADEQUATE CAPABILITY

8.01 Each Participant expects and is expected to maintain utility responsibility for its own load and as a part of such responsibility, shall maintain during each month accredited capability in an amount equal to or greater than its maximum system demand for such month plus such Participant's reserve capacity obligation.

8.02 The reserve capacity obligation of each Participant, for any month, shall be established and revised from time to time by the Joint Operating Committee and set out in Exhibit "D".

8.03 The Joint Operating Committee shall determine the accredited capability of each Participant. Determinations of accredited capability shall be reviewed by the Joint Operating Committee at least semi-annually or at any other time upon the written request of any Participant and any appropriate changes resulting from such review shall be made. The Joint Operating Committee will establish the rules and regulations for determining accredited capability in order to secure consistence and continuity in such determination.

8.04 The Joint Operating Committee shall continually review the load and capability forecast of the Participants. If the forecast of a Participant indicates that, during any month of the ensuing period, the length of period being determined by the Joint Operating Committee, such Participant will not meet its reserve capacity obligation, such Participant shall make arrangements either individually or through KMEA to obtain additional accredited capability as approved by the Joint Operating Committee so that during such month it will have sufficient capacity to meet its reserve capacity obligation. In the event that during any month the Participant did not meet its maximum system demand plus its reserve capacity obligation period, such Participant shall be

required to obtain additional accredited capability from the other Participants or KMEA. The amount of accredited capability required by the deficient Participant and the source or sources will be determined by the Joint Operating Committee. If accredited capability is not available from the Participants or KMEA, the Joint Operating Committee may recommend purchase from Non-Participants by KMEA on behalf of the deficient Participant, or other means of sharing reserve capacity to effect equalization of reserves.

8.05 Nothing in this Agreement shall be interpreted to require a Participant to install facilities.

8.06 Nothing in this Agreement shall be interpreted to restrict a Service Power Participant's election of whether to install facilities or purchase power to maintain its accredited capability.

- ARTICLE IX -

MAINTENANCE OF ADEQUATE OPERATING RESERVE

9.01 Each Participant shall provide Spinning Reserve and Non-Spinning Reserve in proportions established by the Joint Operating Committee equal to or greater than the Operating Reserve Obligation of the Participant, as provided in Paragraph 9.02. As soon as practicable after the occurrence of an incident which utilizes Operating Reserve, each Participant shall restore its Operating Reserve Obligation by following procedures determined by the Joint Operating Committee.

9.02 The Total Pooled Operating Reserve Obligation at any time shall be determined using the Southwest Power Pool's reserve margin requirements.

9.03 The Joint Operating Committee will establish procedures for determining the Operating Reserve that is available on the systems of the Participants at all times. Whenever a Participant is unable to meet its Operating Reserve Obligation, such Participant shall immediately advise all other Participants and make arrangements to restore its Operating Reserve Obligation.

- ARTICLE X -

SERVICES TO BE RENDERED

10.01 The various specific services to be rendered in furtherance of the purposes of this Energy Management Project are covered by Service Schedules of this Agreement which are listed as follows:

- (a) Participation Power Interchange Service (Partial Requirements Contract)
- (b) Seasonal Participation Power Interchange Service
- (c) Emergency and Scheduled Outage Interchange Service
- (d) Operating Reserve Interchange Service
- (e) Economy Energy Interchange Service
- (f) Wheeling Services and Losses
- (g) Operational Control Energy Interchange Service
- (h) Peaking Power Interchange Service
- (i) Short-Term Interchange Service
- (j) Firm Power
- (k) Bulk Power Supply
- (l) Scheduled Interchange Energy Service
- (m) Total Power Requirements Power Purchase Agreement

Other schedules may be established from time to time at the discretion of the Joint Operating Committee and KMEA.

10.02 KMEA shall provide or cause to be provided and the Bulk Power shall take from KMEA the bulk power supply required by the Participant. KMEA will assist and make recommendations for planning, negotiating, designing, contracting for and administering all generation and transmission arrangements and facilities necessary to effect the delivery and sale of such bulk power supply to the Bulk Power Participants, provided, however, that the Service Power Participants may procure alternate bulk power supply resources pursuant to the terms of Article V hereof.

10.03 KMEA may use electric energy from the Bulk Power Participant which is surplus to the requirements of those Participants, as such surplus may be available from time to time, for

the purpose of economy interchange service or other interchange service with others, and any net revenues received by KMEA for any such services shall be credited to the Bulk Power Participants by KMEA according to Service Schedule "K".

10.04 KMEA will economically dispatch the generation owned by the Bulk Power Participants and committed to KMEA for economic dispatch control. Resources contracted by or constructed and operated by KMEA on behalf of the Bulk Power Participants will be included in the economic dispatch control.

10.05 KMEA will purchase or provide such generating capacity reserve service, transmission service, maintenance service, emergency service, economy interchange service and other interchange service as may be necessary for the reliable and economical supply of energy and services and will cause to be delivered to the Bulk Power Participant during each month its entitlement share of such energy and services.

10.06 In addition the duties of KMEA will include but are not limited to the following:

- (a) Provide coordination, according to specific service schedules made a part of this Agreement, of purchase and sale of capacity and energy among Service Power Participants and for Bulk Power Participants.
- (b) Provide for facilities for central dispatching and coordination of the generation and transmission facilities of the Participants and such other facilities, materials and supplies as the Joint Operating Committee may determine are necessary and desirable to carry out the provisions of this Agreement.
- (c) Act on behalf of all Participants in carrying out any action properly taken pursuant to the provisions of this Agreement and within the authority granted by the Joint Operating Committee.
- (d) Execute any contract, lease or other instrument which has been properly authorized by the Joint Operating Committee pursuant to this Agreement and file, if necessary, with appropriate governmental bodies this Agreement and documents amending or supplementing this Agreement, contracts with Non-Participants, and related rate schedules and certificates of concurrence.

10.07 KMEA will perform such other services for Participants as the Joint Operating Committee may from time to time direct.

10.08 All expenses incurred by KMEA in the execution of duties under this Agreement plus a management fee to be set by the Board of Directors of KMEA and approved by the Joint Operating Committee shall be paid by Participants according to a formula or formulas developed by the Joint Operating Committee. The reimbursement of expenses incurred on behalf of the Participants shall be made within such period of time as shall be established by KMEA.

- ARTICLE XI -

INTERCONNECTION AGREEMENTS

11.01 As part of this Agreement KMEA shall negotiate, contract for and administer Interconnection Agreements with other area electrical utilities on behalf of Bulk Power Participants and may negotiate, contract for and administer Interconnection Agreements with other electric utilities on behalf of Service Power Participants. Such Interconnection Agreements shall to the extent possible provide for the uninhibited flow of energy over the respective transmission systems in order to provide an adequate, reliable supply of capacity and energy to the Participants.

- ARTICLE XII -

BULK POWER PARTICIPANT OBLIGATIONS

12.01 For purposes of this Article the term "Participant" shall mean "Bulk Power Participant" as defined in Paragraph 5.01(a) of this Agreement and the term "KMEA" shall mean the Kansas Municipal Energy Agency acting as representative of the Bulk Power Participants.

12.02 Any Bulk Power Participant, upon request by KMEA, shall supply to KMEA energy up to the full amount of its Available Accredited Capability provided that such request conforms with the provisions of Service Schedule "K".

12.03 The systems of the Bulk Power Participants shall be operated interconnected continuously under normal system conditions, and the Participants shall cooperate in keeping the frequency of the interconnected systems of the Parties at 60 Hz as closely as is practicable, in keeping the interchange of power and energy between the systems of the Participants as closely as is practicable to the scheduled amounts or as determined by economic dispatch, and in maintaining mutually satisfactory voltage levels. Each Participant shall be responsible for the reactive volt-ampere requirements of its system. Reactive volt-amperes may be interchanged between systems from time to time, subject to agreement between the Participants involved, when benefit to one system may be gained thereby without causing hardship to another system.

12.04 The systems of the Participants shall normally be so maintained and operated as to minimize in accordance with good utility practice the likelihood of a disturbance originating in the system of a Participant causing impairment to the service of the system of any other Participant, or any other system, with which the systems of the Participants are interconnected.

12.05 The Bulk Power Participants to this Agreement will maintain all generating units owned by the respective Bulk Power Participants in good operating condition. The Participants will be required to periodically operate generating facilities according to an operating schedule established by the Joint Operating Committee to prove the accredited capability of such units. Scheduled outages of all or any part of a Participant's generating facilities will be coordinated with the Coordination Center.

12.06 All Participants will be required to prepare and submit all such reports concerning schedules, loads and capabilities and generating facilities as may be reasonably requested by KMEA.

12.07 All Participants will be required to maintain continuously two manned telephone numbers for contact by KMEA and response by the Participant to a request for any of the services provided by this Agreement.

- ARTICLE XIII -

SERVICE POWER PARTICIPANT OBLIGATIONS

13.01 For purposes of this Article the term "Participant" shall mean "Service Power Participant" as defined in Paragraph 5.01(b) of this Agreement and the term "KMEA" shall mean the Kansas Municipal Energy Agency acting as representative of the Bulk Power Participants.

13.02 It is recognized that the systems of the Participants or KMEA are now or may be interconnected with other systems and that other agreements for interconnection, mutual assistance, pooling, power supply and transmission service may exist or may be entered into between Participants or between a Participant or KMEA and another system. It is understood that the Participants intend to assist each other and KMEA to the maximum extent of their capabilities, but it is recognized that such other agreements may limit the capacities available to Participants under the terms hereof.

13.03 Any Participant or KMEA upon request by any other Participant or KMEA shall supply to such other Participant or KMEA Emergency Energy up to the full amount of its Available Accredited Capability provided that such request conforms to the provision of Service Schedule "C" except that the provisions of this Section shall not apply to any Participant listed in Exhibit "E".

13.04 Any Participant or KMEA upon request by any other Participant or KMEA shall supply to such other Participant or KMEA Scheduled Outage Energy up to the full amount of its Available Accredited Capability not required to maintain its Operating Reserve obligation, provided that the delivery thereof shall conform with the provisions of Service Schedule "C"; and provided further that, if the requesting Participant or KMEA is not using its total Available Accredited Capability, the Participant requested to supply Scheduled Outage Energy or KMEA shall not be obligated to supply such energy when in the sole judgment of such Participant the supply of such energy would cause a hardship except that the provisions of this Section shall not apply to any Participant Listed in Exhibit "E".

13.05 Any Participant or KMEA, if requested to do so by any other Participant or KMEA, shall endeavor to procure through its interconnection with other electric suppliers, Emergency Energy or Scheduled Outage Energy in addition to that which can be supplied by the Participants or KMEA which may be available under agreements covering such interconnections from a source

or sources which will result in the lowest cost to the receiving Participant or KMEA and shall arrange for the delivery of such Emergency Energy or Scheduled Outage Energy to such receiving Participant or KMEA provided that the delivery thereof can be made in the sole judgment of the Participant procuring such service or KMEA, without endangering its facilities or interfering with its obligations to its customers, other Participants, or other electric suppliers.

13.06 Any Participant whose transmission facilities are required to wheel Emergency Energy from the supplying Participant to the receiving Participant or KMEA, shall transmit such energy up to such amounts as will not, in the sole judgment of the wheeling participant or KMEA, endanger its facilities or interfere with its obligations to its customers, other Participants or other electric suppliers.

13.07 Any Participant or KMEA upon request by any other Participant or KMEA shall supply to such other Participant Operating Reserve up to the full amount of its available accredited capability not required to maintain its Operating Reserve obligation, provided that the delivery thereof shall conform with the provisions of Service Schedule "D" and provided further that there shall be no obligations of a Participant to supply Operating Reserve if the requesting Participant is not making full use of its available accredited capability.

13.08 Any Participant or KMEA when called upon to do so by any other Participant or KMEA may supply Economy Energy to such other Participant or KMEA provided such call conforms to the provisions of Service Schedule "E".

13.09 The service obligations set forth in this Agreement are each subject to the limitations that the Participant on which the request is made as therein stated or KMEA shall not be obligated to use Available Accredited Capability if it is at the time being used to supply the requirements of its customers including obligations now existing or hereafter created to other Participants or to other electric suppliers. A Participant shall not be obligated to deliver power and energy over its transmission facilities if in the sole judgment of said Participant such deliveries will endanger its facilities or interfere with its obligations to its customer or to other electric suppliers.

13.10 The Participant or KMEA, purchasing power and energy under Service Schedules "A", "B", "H", "I" and "J" shall be responsible for initiating scheduled deliveries there under and the scheduled rate of delivery shall not exceed the amount being purchased under the Schedule.

In the scheduling of deliveries due consideration shall be given to the rate of change of delivery and the continuity of delivery so as not to cause undue hardship on the system of the supplying Participant.

- ARTICLE XIV -

METERING AND RECORDS

14.01 All Participants shall provide and maintain in accordance with good utility practice and standards as required by the Southwest Power Pool complete metering equipment of revenue metering accuracy including instrument transformers, non-reversible watt-hour meters, and clock hour sixty-minute interval demand meters for recording the deliveries of power and energy between the systems of each Participant and the systems of other utilities with which it is interconnected.

14.02 The aforesaid metering equipment shall be tested at reasonable intervals as agreed upon by the Joint Operating Committee and its accuracy of registration maintained in accordance with good practice and accepted industry standards. The expense involved in such tests shall be borne by the Participant owning the metering equipment. On request of any Participant, special tests shall be made. In the event that test discloses an inaccuracy in excess of one (1) percent the cost of such test shall be borne by the owner of such metering equipment, and if such test discloses an inaccuracy of one (1) percent or less the cost of such test shall be borne by the requesting Participant. All Participants shall afford opportunity to representatives of the other Participants to be present at all regular or special tests, if desired.

14.03 If any test of metering equipment discloses an inaccuracy exceeding one (1) percent, the Participants shall be promptly notified and the accounts between the Participants for service supplied shall be adjusted in accordance with this Section. Such correction and adjustment shall be made from the date the meter became inaccurate, if known; if this cannot be determined, then such adjustment shall be made for the previous month, or from the date of the latest test if within the previous month and for the elapsed period in the month during which the test was made. Should any metering equipment at any time fail to register or should the registration thereof be so erratic as to be meaningless, the power and energy transmitted shall be

determined by the Participants from the best available data pursuant to procedures developed and approved by the Joint Operating Committee.

14.04 In addition to meter records, the Participants shall keep log sheets and other records as determined by the Joint Operating Committee as may be needed to afford a clear history of the various movements of power and energy between the systems and the Participants involved both in transactions hereunder and in transactions between Participants to this Agreement and other systems to effect such differentiation as may be needed in connection with settlements in respect to such transactions. The original of all such meter records and other records shall be open to inspection by representatives of the Participants concerned and by the Joint Operating Committee.

14.05 Each Participant shall furnish to the Joint Operating Committee appropriate data from meter registrations and from other sources on such time basis as are determined by the Joint Operating Committee when such data is needed for settlements, special tests, operating records, or for other purposes consistent with the objectives hereof. As promptly as practicable after the end of each month, each Participant shall render to KMEA or to other Participants, as required, statements setting forth appropriate data from meter registrations and other sources in such detail and with such segregation as may be needed for operating records and for settlements hereunder.

- ARTICLE XV -

INSTALLATION OF ADDITIONAL FACILITIES

15.01 It is the intent of this Agreement to provide for an equitable staggering of future investments in generating capacity and other facilities, including communication and telemetry equipment, in order to maintain maximum economy and benefits from this arrangement. It is understood that the generating units installed by the Participants hereafter or by KMEA on behalf of the Participants should be the most economical size and type practicable, taking into consideration the size of the installation Participants' systems, the loads of the Participants, the anticipated growth of such loads, the transmission facilities required to transmit the output thereof to such loads or to supply such loads when the unit is not in service, and the ability of the systems of the Participants in their interconnections with other interconnected systems to withstand the

instantaneous loss of such units without causing unstable operation. It is also anticipated that the amount and type of additional generating capacity to be installed by any Participant or by KMEA on behalf of any Participants shall take into consideration the load and the load growth of such Participant and that the installation of specific generating units shall be timed so as to accomplish this overall intent.

15.02 It is understood by the Participants that nothing in this Agreement is intended to preclude a Participant from constructing or utilizing generation and transmission facilities other than those recommended by the Joint Operating Committee, however, such facilities shall be subject to the established reliability standards of the Joint Operating Committee.

15.03 It is an objective of this Energy Management Project that each Participant shall have an appropriate opportunity to meet its additional system requirements and operating reserve obligations from KMEA units. However, it is recognized that each Service Power Participant has the freedom to construct or participate with other utilities in the construction of alternate generating resources. Each Participant will keep KMEA advised of all matters relating to the Participant's power supply planning including but not limited to load forecast, proposed transmission and generation additions and delivery points.

15.04 Any Participant which desires to offer excess capacity in a generating unit on a short or long-term basis shall be obligated to make the offering first to all other Participants before making any offering to Non-Participants subject to any obligations which a Participant has to any other agreements in effect as of the effective date of this Agreement.

- ARTICLE XVI -

BILLINGS AND PAYMENTS

16.01 For billing purposes, the amount of energy delivered pursuant to this Agreement by a supplying Participant or KMEA on behalf of any Participant to a receiving Participant, or delivered to the receiving Participant through an intervening wheeling system during any period, shall be the amount scheduled for delivery at a point or points where the system of the receiving Participant interconnects with the system of the supplying Participant or with the system of the wheeling utility with which the receiving Participant is interconnected.

16.02 Billing for any transaction involving generation or transmission capacity pursuant to this Agreement, including any transmission charges pertaining to such transaction, shall be based upon the amount of such capacity committed in advance for delivery at a point or points where the system of the receiving Participant connects with either the system of the supplying Participant or the intervening transmission system.

16.03 All bills for services supplied pursuant to this Agreement shall be rendered monthly by the supplying Participant to KMEA or by KMEA to the Participant not later than thirty days after the end of the period to which such bills are applicable. Unless otherwise agreed upon by the Joint Operating Committee such periods shall be from 12:01 A.M. of the first day of the month to 12:01 A.M. of the first day of the succeeding month. Bills shall be due and payable within thirty days from the date such bills are rendered and payment shall be made when due and without deduction. Interest on any unpaid amount from the date due until the date upon which payment is made shall accrue at the rate of one percent per month or fraction thereof.

16.04 In the event a Participant desires to dispute all or any part of the charges submitted by some other Participant or by KMEA it shall nevertheless pay the full amount of the charges when due and give notification in writing within sixty days from the date of the statements stating the specific grounds on which the charges are disputed and the amount in dispute. The complaining Participant will not be entitled to any adjustment on account of any disputed charges which are not brought to the attention of KMEA as the Participant making such charges within the time and in the manner herein specified. If settlement of the dispute results in a refund to the payee, interest at one percent per month or fraction thereof shall be added to the refund.

- ARTICLE XVII -

UNCONTROLLABLE FORCES

17.01 A Participant shall not be considered to be in default in respect to any obligation hereunder if prevented from fulfilling such obligation by reason of uncontrollable forces. The term "uncontrollable forces" shall be deemed for the purposes hereof to mean storm, flood, lightning, earthquake, fire, explosion, failure of facilities not due to lack of proper care or maintenance, civil disturbance, labor disturbance, sabotage, war, national emergency, restraint by court or public

authority, or other causes beyond the control of the Participant affected which such Participant should not reasonably have expected to avoid by exercise of due diligence and foresight and by provision of reserves in accordance with the requirements of this Agreement. Any Participant unable to fulfill any obligation by reason of uncontrollable forces will exercise due diligence to remove such disability with reasonable dispatch, but such obligation shall not require the settlement of a labor dispute except in the sole discretion of the Participant experiencing such labor dispute.

- ARTICLE XVIII -

NOTICES

18.01 Any formal notice, demand or request required or authorized by this Agreement shall be deemed properly given if mailed postage prepaid to KMEA and to the Joint Operating Committee representative of the Participant concerned at the address of such Participant.

18.02 Any written notice or request of a routine character in connection with delivery of power and energy or in connection with operation of facilities shall be given in such a manner as the Joint Operating Committee from time to time shall establish.

- ARTICLE XIX -

SUCCESSORS AND ASSIGNS

19.01 No party shall assign this Agreement without the consent in writing of the other parties except in connection with the sale and merger of a substantial portion of its properties.

19.02 The several provisions of this Agreement are not intended to and shall not create rights of any character whatsoever in favor of any persons, corporations, or associations other than the Participants to this Agreement, and the obligations herein assumed are solely for the use and benefits of the Participants to this Agreement.

- ARTICLE XX -

ARBITRATION

20.01 Any controversy or claim arising out of or relating to this Agreement or the breach thereof or appeal from action of the Joint Operating Committee shall be settled by arbitration. Such arbitration shall be conducted before a board of three arbitrators selected by the American Arbitration Association and the arbitration shall be conducted in accordance with the commercial arbitration rules of the American Arbitration Association then in effect, subject to the further qualification that the arbitrators named under said rules shall be competent by virtue of education and experience in the particular matter subject to arbitration.

20.02 The Participant or Participants desiring arbitration shall demand such arbitration by giving written notice to the other Participant or Participants involved. Such notice shall conform with the procedures of the American Arbitration Association and shall include a statement of the facts or circumstances causing the controversy and the resolution, determination or relief sought by the Participant or Participants desiring arbitration.

20.03 Before the matter is presented to the Board of Arbitrators, a conference shall be held to attempt to resolve the controversy or if that is not possible, to stipulate as many facts as possible to clarify and narrow the issues to be submitted to arbitration.

20.04 The Board of Arbitrators shall have no authority, power or jurisdiction to alter, amend, change, modify, add to or subtract from any of the provisions of this Agreement nor to consider any issues arising other than from the language in and authority derived from this Agreement.

20.05 The decision or award of the arbitrator shall be final and binding upon the Participants and the Participants shall do such acts as the arbitration decision or award may require of them. Judgment upon any award rendered by the arbitrators may be entered into any court having jurisdiction and execution issued thereon. This provision shall survive the termination of this Agreement.

20.06 The Participant or Participants demanding arbitration shall pay the costs incurred in connection with such arbitration.

- ARTICLE XXI -

AMENDMENTS

21.01 Any Participant may propose an amendment to this Agreement by filing such proposed amendment with the chairman of the Joint Operating Committee who shall immediately forward copies thereof to the Participants. Each Participant shall forward his vote to the chairman of the Joint Operating Committee and said vote must be received by the chairman within sixty days after the date of filing.

21.02 In voting on any amendment, each Participant shall have the same number of votes as its representative would have. If a majority of the total authorized votes favor the amendment such amendment will be presented to the Executive Committee of KMEA at their next regular meeting for their consideration. If the amendment is approved by KMEA, such amendment will become effective thirty days after approval but no amendment shall have an effect on transactions agreed upon in writing prior to the effective date of such amendment.

- ARTICLE XXII -

RELATION TO OTHER AGREEMENTS AND OBLIGATIONS

22.01 Each Participant represents that there are no conditions in such Participant's existing agreements, including financing agreements, which will preclude such Participant from performance of all obligations hereunder; and, further, each Participant agrees not to enter into an agreement which will preclude performance hereunder. The failure by any Participant to get approval under any financing agreement for entering into a contract, or amending or terminating any existing agreement, shall not excuse performance hereunder.

22.02 The execution of this Agreement shall not impair, amend or change any previous contracts or agreements, and such contracts and agreements shall continue, including all rates, terms, obligations and conditions until the expiration of such contracts and agreements.

Execution: Separate copies of this Agreement are executed by the Parties with the understanding that, when each of the Parties has executed a copy, its separately executed copy will be joined together with all other similarly executed copies and one conformed master copy of said Agreement shall be prepared, which shall bind all of the Parties to the same extent and purpose as if all of said Parties had joined in the execution of said master copy.

IN WITNESS WHEREOF, each of the Parties has caused this Agreement to be executed by its duly authorized officer as of the day and year shown below.

KANSAS MUNICIPAL ENERGY AGENCY

By _____

Paul Mahlberg
General Manager

CITY OF GOODLAND, KANSAS

By _____

Title _____

ATTEST:

City Clerk

(SEAL)

EXHIBIT "A"

Energy Management Project Participants as of 4/1/2025

| <u>CITY</u> | <u>PARTICIPANT STATUS</u> |
|-------------------------------------|---------------------------|
| | <u>(Bulk / Service)</u> |
| <u>Anthony</u> _____, Kansas | Service Power |
| <u>Ashland</u> _____, Kansas | Service Power |
| <u>Beloit</u> _____, Kansas | Service Power |
| <u>Cimarron</u> _____, Kansas | Service Power |
| <u>Garden City</u> _____, Kansas | Service Power |
| <u>Hoisington</u> _____, Kansas | Service Power |
| <u>Lincoln</u> _____, Kansas | Service Power |
| <u>Mankato</u> _____, Kansas | Service Power |
| <u>Meade</u> _____, Kansas | Service Power |
| <u>Oberlin</u> _____, Kansas | Service Power |
| <u>Osborne</u> _____, Kansas | Service Power |
| <u>Russell</u> _____, Kansas | Service Power |
| <u>Sharon Springs</u> _____, Kansas | Service Power |
| <u>Stockton</u> _____, Kansas | Service Power |
| <u>Washington</u> _____, Kansas | Service Power |

EXHIBIT "B"

CITY OF GOODLAND, KANSAS

Contracts for capacity and/or energy required to be listed pursuant to Article V, Section 5.01(a) of the Energy Management Project.

AGREEMENT

AMOUNT

KMEA Ninnescah Solar Project *

2 MW

WAPA Project (Federal Hydro)

.954 MW Summer

.820 MW Winter

* Denotes services beginning January 1, 2027.

EXHIBIT "C"

Allocation of KMEA Coordination Center Costs

| <u>Type Participant</u> | <u>Allocation Method</u> |
|---|--------------------------|
| Bulk Power Participant | KMEA Budget 0% |
| Service Power Participant--City of Goodland | 100% |

* Participation begins January 1, 2027.

EXHIBIT "D"

Reserve Capacity Obligation

Effective January 1, 2027, the reserve capacity margin obligation shall be as required by the Southwest Power Pool.

EXHIBIT "E"

Participants Exempt from Reserve Obligations

None

**2026
ELECTRIC
UTILITY
BUDGETS**

| ELECTRIC UTILITY - 15 REVENUES | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|-----------------------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| 0345 | Interest on Investments | 22,748 | 33,240 | 20,000 | 30,000 | 25,000 |
| 0454 | Insurance Receipts | - | - | - | - | - |
| 0567 | Sales & Service Collection | 5,873,343 | 5,890,598 | 6,400,000 | 6,000,000 | 6,200,000 |
| 0568 | Sale of Supplies & Services | 93,476 | 3,815 | 1,500 | 1,500 | 1,500 |
| 0569 | Connection Fees | 5,415 | 5,292 | 5,500 | 5,000 | 5,500 |
| 0571 | Pole & Other Rentals | - | - | - | - | - |
| 0574 | Receipt from Generation | - | - | - | - | - |
| 0576 | Installation Fees & Materials | 19,540 | 5,781 | 40,000 | 40,000 | 40,000 |
| 0578 | Reconnect Fees | 2,435 | 3,748 | 2,000 | 2,500 | 2,500 |
| 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 | 2,479 | 7,226 | 3,000 | 3,000 | 3,000 |
| 0894 | Reimbursement of Gas | 50,969 | 46,091 | 50,000 | 50,000 | 50,000 |
| Total Revenues | | 6,095,405 | 6,020,791 | 6,547,000 | 6,157,000 | 6,352,500 |
| Balance January 1 | | 568,202 | 867,840 | 584,785 | 1,051,641 | 557,062 |
| Sub-Total | | 6,663,607 | 6,888,631 | 7,131,785 | 7,208,641 | 6,909,563 |
| LESS: Expenditures | | 5,795,767 | 5,836,991 | 6,856,642 | 6,651,578 | 6,880,905 |
| Unencumbered Cash Balance | | 867,840 | 1,051,641 | 275,143 | 557,062 | 28,657 |

| ELECTRIC UTILITY - 15 EXPENDITURES PRODUCTION - 40 | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|--|-------------------------|------------------|------------------|------------------|------------------|------------------|
| 1010 | Salaries | 254,851 | 266,981 | 289,600 | 306,016 | 322,240 |
| 1030 | O.A.S.I. | 19,580 | 20,116 | 23,378 | 23,410 | 24,651 |
| 1040 | Retirement | 24,767 | 30,370 | 32,730 | 32,774 | 34,512 |
| 1050 | Insurance | 80,898 | 73,738 | 81,894 | 88,427 | 97,540 |
| 1060 | Overtime | 6,606 | 956 | 12,000 | - | - |
| Total Personal Services | | 386,702 | 392,161 | 439,602 | 450,627 | 478,943 |
| 2010 | Construction | 113 | - | 1,000 | 1,000 | 1,000 |
| 2020 | Bulk Fuel Purchases | 34,950 | 41,455 | 35,000 | 35,000 | 40,000 |
| 2060 | Insurance | 97,053 | 116,675 | 110,000 | 125,000 | 130,000 |
| 2080 | Membership Dues | 12,791 | 13,191 | 14,000 | 14,587 | 15,000 |
| 2090 | Natural Gas | 14,033 | 17,058 | 25,000 | 25,000 | 25,000 |
| 2100 | Other Utilities | 5,634 | 4,941 | 5,000 | 5,000 | 6,000 |
| 2120 | Power Purchased | 2,706,906 | 2,633,363 | 3,500,000 | 3,250,000 | 3,250,000 |
| 2130 | Printing & Advertising | 61 | - | 150 | 150 | 150 |
| 2140 | Professional Services | 13,632 | 29,147 | 30,000 | 30,000 | 30,000 |
| 2170 | Schooling | 4,075 | 4,170 | 3,200 | 4,200 | 4,500 |
| 2190 | Travel & Transportation | 2,811 | 2,754 | 1,500 | 1,500 | 2,000 |
| 2310 | Safety Equipment | 1,856 | 1,435 | 1,000 | 1,000 | 1,200 |
| 2400 | Workman's Compensation | 6,228 | 8,521 | 9,000 | 3,841 | 9,000 |
| Total Contractual Services | | 2,900,143 | 2,872,710 | 3,734,850 | 3,496,278 | 3,513,850 |

| ELECTRIC UTILITY - 15 EXPENDITURES PRODUCTION - 40 (Continued) | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|--|------------------------------|------------------|------------------|------------------|------------------|------------------|
| 3020 | Apparatus/Tools | 3,489 | 1,641 | 4,000 | 4,000 | 4,000 |
| 3030 | Building Maintenance/Repair | 4,667 | 994 | 4,000 | 4,000 | 4,000 |
| 3040 | Chemicals | 5,731 | 1,725 | 6,000 | 6,000 | 6,000 |
| 3060 | Equipment Maintenance/Repair | 32,042 | 83,141 | 80,000 | 80,000 | 80,000 |
| 3070 | Gasoline/Oil | 2,991 | 2,824 | 2,500 | 2,800 | 3,000 |
| 3090 | Lubricating Oil | 12,993 | - | 13,000 | 13,000 | 13,000 |
| 3120 | Operating Supplies | 7,311 | 8,441 | 10,000 | 10,000 | 10,000 |
| 3160 | Uniform Supplies | 3,313 | 2,703 | 2,000 | 2,000 | 2,500 |
| 3170 | Vehicle Maintenance/Repair | 175 | 1,500 | 1,000 | 1,000 | 1,500 |
| Total Commodities | | 72,712 | 102,969 | 122,500 | 122,800 | 124,000 |
| 4020 | New Equipment | - | - | - | - | 35,000 |
| 4030 | New Construction | - | - | - | - | - |
| 4040 | Office Equipment | - | - | - | - | - |
| 4050 | Building & Land | - | - | - | - | - |
| 4070 | Capital Maintenance | - | - | - | - | - |
| Total Capital Outlay | | - | - | - | - | 35,000 |
| 7100 | Transfer to CIRF | 86,543 | 20,000 | 8,000 | 8,000 | 8,000 |
| 7200 | Transfer to MERF | 70,500 | 70,500 | 75,500 | 75,500 | 90,500 |
| 7300 | Transfer to Electric Reserve | 366 | - | - | - | 40,000 |
| Total Transfers | | 157,409 | 90,500 | 83,500 | 83,500 | 138,500 |
| Total Production | | 3,516,966 | 3,458,340 | 4,380,452 | 4,153,205 | 4,290,293 |

2026 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.)
\$478,943 *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.
\$3,250,000 *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*
- Funds for SCADA system from tie sub to unit 10.
\$35,000 *Line item 15-40-4020 New Equipment*
- Transfer of funds to Capital Improvement Reserve Fund.
\$8,000 *Line item 15-40-7100 Transfer to CIRF*

| CIRF | Expected Cost | Balance Remaining | Current Balance | Transfer 2025 | 2026 |
|----------------------|--------------------------|------------------------------|----------------------------|--------------------------|-------------|
| Ret/Rem Undergr Tnk | 75,000 | 3,000 | 72,000 | 000 | 000 |
| Rep office/shop roof | 34,000 | 8,000 | 26,000 | 8,000 | 8,000 |

- Transfer of funds to Municipal Equipment Reserve Fund.
\$90,500 *Line item 15-40-7200 Transfer to MERF*

| MERF | Expected Cost | Balance Remaining | Current Balance | Transfer 2025 | 2026 |
|----------------------|--------------------------|------------------------------|----------------------------|--------------------------|-------------|
| 6 Remote Sub chg out | 1,000,000 | 241,190.49 | 758,809.51 | 75,000 | 75,000 |
| Rep Supt pickup | 30,000 | 00 | 30,000 | 00 | 00 |
| Motors-Radiator Bldg | 60,000 | 000 | 000 | 000 | 15,000 |
| IT Backbone | Share all depts. | | | 500 | 500 |

- Transfer to Electric Reserve Fund.
\$40,000 *Line item 15-40-7300 Transfer to Electric Reserve*

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 below:

| Year | Make | Model | Miles/Hrs. | Condition |
|-------|-----------------------|----------------------|------------------------------|-----------|
| 2019 | TOYOTA | 8FGU30 FORKLIFT | 166 hours | GOOD |
| 1980? | CATERPILLER | FORKLIFT | 2,308 hours | OPERABLE |
| 2017 | KENWORTH | ALTEC DB-45 | 22,475 miles 3,862 hours | GOOD |
| 2013 | INTERNATIONAL 4300 | TEREX T55 UNIT 20 | 24,828 miles 6,181 hours | FAIR |
| 2013 | DODGE RAM 5500 | ALTEC AT-40G | 56,237 miles 3,994 hours | GOOD/FAIR |
| 2005 | FORD F550 | ALTEC AO300 | 104,781 miles >10,000 hrs | OPERABLE |
| 2013 | FORD | F150 | 104,060 miles | FAIR |
| 2014 | FORD | F150 | 30,106 miles | GOOD |
| 2020 | FORD | F250 | 4,710 miles | GOOD |
| 2020 | FORD | F150 | 42,235 miles | GOOD |
| 2003 | FORD | F550 | 20,000 miles 2,698 hours | FAIR |
| 2005 | BANDIT | 250 CHIPPER | 1,795 hours | FAIR |
| 2000 | TSE | 30B PULLER | No hour gauge | GOOD |
| 2016 | VERMEER | RTX 550 TRENCHER | 336 hours | GOOD |

| ELECTRIC UTILITY - 15 EXPENDITURES DISTRIBUTION - 42 | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|--|-----------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 1010 | Salaries | 371,084 | 396,563 | 423,216 | 420,890 | 457,590 |
| 1030 | O.A.S.I. | 28,829 | 30,029 | 33,447 | 32,198 | 35,006 |
| 1040 | Retirement | 44,851 | 40,841 | 46,826 | 45,077 | 49,008 |
| 1050 | Insurance | 121,695 | 123,908 | 135,244 | 133,285 | 146,907 |
| 1060 | Overtime | 8,841 | 66 | 12,000 | - | - |
| | Total Personal Services | 575,300 | 591,407 | 650,733 | 631,450 | 688,511 |
| 2020 | Bulk Fuel Purchases | 48,667 | 47,000 | 47,000 | 47,000 | 47,000 |
| 2060 | Insurance | 96,377 | 115,865 | 110,000 | 115,000 | 125,000 |
| 2100 | Other Utilities | 2,283 | 2,170 | 3,500 | 2,500 | 3,500 |
| 2130 | Printing & Advertising | 300 | - | 500 | 500 | 500 |
| 2140 | Professional Services | 10,535 | 9,354 | 12,000 | 12,000 | 30,000 |
| 2170 | Schooling | 5,025 | 5,155 | 5,000 | 5,000 | 5,000 |
| 2190 | Travel & Transportation | 2,767 | 2,478 | 3,500 | 3,500 | 3,500 |
| 2310 | Safety Equipment | 3,151 | 4,302 | 4,000 | 4,000 | 4,000 |
| 2400 | Workman's Compensation | 4,480 | 6,129 | 7,000 | 2,763 | 7,000 |
| | Total Contractual Services | 173,585 | 192,453 | 192,500 | 192,263 | 225,500 |
| 3010 | Lighting Supplies | 12,619 | 18,002 | 12,000 | 12,000 | 12,000 |
| 3020 | Apparatus/Tools | 5,239 | 2,634 | 6,000 | 6,000 | 6,000 |
| 3030 | Building Maintenance/Repair | - | 361 | 1,000 | 1,000 | 1,000 |
| 3040 | Chemicals | 1,435 | 1,630 | 2,000 | 2,000 | 2,500 |
| 3050 | Construction Material/Supplies | 159,592 | 201,311 | 160,000 | 160,000 | 180,000 |
| 3060 | Equipment Maintenance/Repair | 17,307 | 27,198 | 40,000 | 40,000 | 40,000 |
| 3070 | Gasoline/Oil | 13,276 | 10,103 | 12,000 | 12,000 | 12,000 |
| 3120 | Operating Supplies | 7,058 | 7,555 | 7,500 | 7,500 | 8,000 |
| 3130 | Postage | 177 | 230 | 300 | 300 | 300 |
| 3160 | Uniform Supplies | 4,163 | 4,597 | 4,000 | 4,000 | 5,000 |
| 3170 | Vehicle Maintenance/Repair | 825 | 3,869 | 3,000 | 3,000 | 3,000 |
| | Total Commodities | 221,691 | 277,490 | 247,800 | 247,800 | 269,800 |

| ELECTRIC UTILITY - 15 EXPENDITURES DISTRIBUTION - 42 (Continued) | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|--|------------------------------|------------------|------------------|------------------|------------------|------------------|
| 4020 | New Equipment | 3,100 | 3,732 | 15,000 | 15,000 | 15,000 |
| 4030 | New Construction | - | - | - | - | - |
| 4040 | Office Equipment | - | - | - | - | - |
| 4050 | Building & Land | - | - | - | - | - |
| 4070 | Capital Maintenance | - | - | - | - | - |
| | Total Capital Outlay | 3,100 | 3,732 | 15,000 | 15,000 | 15,000 |
| 7100 | Transfer to CIRF | 240,000 | 290,000 | 230,000 | 230,000 | 185,000 |
| 7200 | Transfer to MERF | 88,770 | 53,770 | 53,770 | 53,770 | 88,770 |
| 7300 | Transfer to Electric Reserve | - | - | - | - | 40,000 |
| | Total Transfers | 328,770 | 343,770 | 283,770 | 283,770 | 313,770 |
| | Total Distribution | 1,302,446 | 1,408,852 | 1,389,803 | 1,370,283 | 1,512,581 |

2026 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.
\$688,511 *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.
\$125,000 *Line item 15-42-2060 Insurance*
- Provide funds for professional services such as random testing, annual testing of our equipment, etc. Increase in 2026 is for Master Plan of distribution system.
\$30,000 *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.
\$180,000 *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.
\$185,000 *Line item 15-42-7100 Transfer to CIRF*

| CIRF | Expected Cost | Balance Remaining | Current Balance | Transfer 2025 | 2026 |
|---|--------------------------|------------------------------|----------------------------|--------------------------|-------------|
| Rebld section NO loop | 100,000 | 6,250 | 93,750 | 15,000 | 000 |
| Rebuild 8 th -10 th , Eustis-Harrison | 150,000 | 6,250 | 143,750 | 15,000 | 000 |
| Rebuild Main Street | 200,000 | 40,000 | 160,000 | 40,000 | 25,000 |
| 7-mile tie rep | 1,000,000 | (207,105.36) | 1,207,105.36 | 100,000 | 100,000 |
| Sub Station Trans | 400,000 | (23,060.96) | 423,060.96 | 00 | 000 |
| South loop project | 1,425,000 | 145,456.21 | 1,279,543.79 | 50,000 | 50,000 |
| Shop bldg. addition | 30,000 | (1,649.17) | 31,649.17 | 00 | 00 |
| Pedestrian Cross Lts | 50,000 | 47,500 | 2,500 | 10,000 | 10,000 |

- Transfer of funds to Municipal Equipment Reserve Fund.
\$88,770 *Line item 15-42-7200 Transfer to MERF*

| <u>MERF</u> | Expected Cost | Balance Remaining | Current Balance | Transfer 2025 | 2026 |
|--|--------------------------|------------------------------|----------------------------|--------------------------|-------------|
| Replace unit 20 | 325,000 | 93,700.43 | 231,299.57 | 25,000 | 35,000 |
| Replace service p/u | 32,700 | 25,342.50 | 7,357.50 | 3,270 | 3,270 |
| Trencher Backhoe | rem balance | | 2,036.41 | 00 | 00 |
| Replace Un 19 | 300,000 | 113,405.54 | 186,594.46 | 25,000 | 35,000 |
| Replace Un 41 | 215,000 | 29,871.88 | 185,128.12 | 000 | 15,000 |
| Replace Chipper | 30,000 | (773.50) | 30,773.50 | 00 | 00 |
| IT Backbone | Share all depts. | | | 500 | 500 |
| ▪ Transfer to Electric Reserve Fund. | | | | | |
| \$40,000 Line item 15-42-7300 Transfer to Electric Reserve | | | | | |

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. We increased to \$300,000 for the Digger Truck and \$325,000 for unit 20. The smaller service truck increased to \$215,000.

Maintaining our current trained staff will be key.

We need to have an electric master plan completed of the system. Last year commission approved participating in the large-scale solar project for 2 MW. In the plan we need to assess the benefit of purchasing a diesel CAT unit to assist with our future capacity.

| ELECTRIC UTILITY - 15 EXPENDITURES COM. & GENERAL - 44 | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|--|-----------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 1010 | Salaries | 177,761 | 161,700 | 200,605 | 179,248 | 190,538 |
| 1030 | O.A.S.I. | 13,109 | 11,956 | 15,729 | 13,712 | 14,576 |
| 1040 | Retirement | 16,767 | 16,643 | 22,020 | 19,197 | 20,407 |
| 1050 | Insurance | 87,609 | 66,235 | 93,833 | 76,798 | 86,260 |
| 1060 | Overtime | 1,086 | 463 | 5,000 | - | - |
| | Total Personal Services | 296,332 | 256,997 | 337,187 | 288,955 | 311,781 |
| 2060 | Insurance | 14,678 | 17,665 | 22,000 | 22,000 | 25,000 |
| 2080 | Memberships | 429 | 444 | 500 | 500 | 500 |
| 2100 | Other Utilities | 2,617 | 1,545 | 4,500 | 3,500 | 4,500 |
| 2130 | Printing & Advertising | 66 | 351 | 1,000 | 750 | 1,000 |
| 2140 | Professional Services | 111,979 | 139,781 | 135,000 | 225,000 | 145,000 |
| 2160 | Rental Contracts | 3,942 | 3,942 | 4,000 | 4,000 | 4,000 |
| 2170 | Schooling | 2,270 | 1,335 | 2,500 | 2,000 | 2,250 |
| 2180 | Telephone | 3,669 | 3,667 | 5,000 | 4,000 | 5,000 |
| 2190 | Travel & Transportation | 673 | 1,448 | 1,000 | 750 | 1,000 |
| 2350 | Interest Expense | - | 37 | - | 7,500 | 7,500 |
| 2400 | Workman's Compensation | 218 | 299 | 600 | 300 | 600 |
| 2500 | Property Taxes | 180 | 180 | 200 | 135 | 200 |
| | Total Contractual Services | 140,721 | 170,694 | 176,300 | 270,435 | 196,550 |
| 3030 | Building Maintenance/Repair | - | 1,241 | 200 | 500 | 1,000 |
| 3060 | Equipment Maintenance/Repair | 498 | 5,480 | 4,000 | 3,500 | 4,000 |
| 3070 | Gasoline/Oil | 187 | 103 | 200 | 200 | 200 |
| 3120 | Operating Supplies | 6,488 | 2,426 | 14,000 | 10,000 | 10,000 |
| 3130 | Postage | 10,538 | 10,858 | 12,000 | 12,000 | 12,000 |
| 3170 | Vehicle Maintenance | - | - | - | - | - |
| 3180 | Other-Reimb. Overpayments | 6,401 | 2,579 | 4,000 | 4,000 | 4,000 |
| | Total Commodities | 24,112 | 22,687 | 34,400 | 30,200 | 31,200 |

| ELECTRIC UTILITY - 15 EXPENDITURES COM. & GENERAL - 44 (Continued) | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|--|---------------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 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 | 7,000 | 13,500 | 13,500 | 13,500 |
| | Total Transfers | 3,000 | 7,000 | 13,500 | 13,500 | 13,500 |
| | Total Commercial & General | 464,165 | 457,378 | 561,387 | 603,090 | 553,031 |

2026 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, 1/3 Administrative Assistant and ¼ of the IT position.
\$311,781 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.
\$25,000 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 Financial software), 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.
\$145,000 Line item 15-44-2140 Professional Services
IMA \$1,400, Postal Sub. \$1,300, KMEA/Tantalus \$20,000, Financial Software \$41,650, Midwest Connect \$5,000, Itron \$10,000, M-files \$3,000, credit card transactions \$60,000, collections \$2,500, Consortium \$150
 - Provide telephone and internet to offices.
\$5,000 Line item 15-44-2180 Telephone
 - Interest expense for deposits applied to customer utility bills. Prior to December 2024, process was manual, applying as credit to customer account. Now electronic process and system recognizes expense.
\$7,500 Line Item 15-44-2350 Interest Expense
 - 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.
\$10,000 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> | Expected
Cost | Balance
Remaining | Current
Balance | Transfer
2025 | 2026 |
|------------------------------|--------------------------|------------------------------|----------------------------|--------------------------|-------------|
| Homeserv Ins Rebate | | | 5,080.97 | 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 Cost</u> | <u>Balance Remaining</u> | <u>Current Balance</u> | <u>Transfer 2025</u> | <u>2026</u> |
|----------------|----------------------|--------------------------|------------------------|----------------------|-------------|
| Upgr Comp | Ongoing | | 6,114.37 | 2,000 | 2,000 |
| Upd Christ Dec | Ongoing | | 25,846.18 | 10,000 | 10,000 |
| IT Backbone | Share all Depts | | | 1,500 | 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, 1/3 Administrative Assistant 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 permitted in other budgets, 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

Online or credit card payments continue to increase with the City paying transaction fees. Online payments to encourage payment on accounts, limiting delinquent and cutoff accounts. With the number of transactions increasing, these fees also increase.

We continue to promote use of the Front Desk services where bills are emailed which has helped reduce printing and postage costs. The customer also has account information at their fingertips. We have decided utilizing current staff and sharing the Administrative Assistant we should be able to cover the front desk with decreased office traffic. However, there will be a learning curve with the newly hired Administrative Assistant.

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.

We are beginning transition to Edmonds Gov with commission approval at June 2nd meeting. The timeline is 14-16 months. If GWorks asks to transition our accounts to the cloud in the meantime, we will not as it will be more difficult to transition to Edmonds.

The city currently pays transaction fees when customers utilize online payments for services. In tracking these fees, the average monthly cost remains between \$5,500 to \$6,000 per month. (Five-month average in 2025 remains \$5,529.)

Does the city want to continue paying the fees for the convenience of the customer? It has encouraged customer payments on a timely basis and it follows customer behaviors at this time, but comes at a cost to the city. With transition to Edmonds, this cost may go down as they offer the service to submit an ACH file to the bank for customer payments at no charge, like the city

previously did with utilities. However, we see it only decreasing slightly as this fee is minimal compared to a credit card fee; even though the majority of our customers were using ACH. One option is to charge fees to customers not electing to pay ACH, which would include transactions at the pool, police department, museum, other non-utility related services and utility customers electing to pay online on a date other than the date for the ACH file.

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 but it is difficult for some 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. We are hoping with services being moved to the cloud we will be able to train all employees at same time.

| ELECTRIC UTILITY - 15 EXPENDITURES MISCELLANEOUS | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|--|------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 7010 | Trans to General (Franchise) | 500,000 | 500,000 | 510,000 | 510,000 | 510,000 |
| 7500 | Transfer - Economic Dev. | - | - | - | - | - |
| 5020 | Compensation Tax | 12,190 | 12,421 | 15,000 | 15,000 | 15,000 |
| Total Miscellaneous | | 512,190 | 512,421 | 525,000 | 525,000 | 525,000 |

| ELEC. UTILITY RESERVE-32 REVENUES | | ACTUAL 2024 | ESTIMATED ACTUAL 2025 | ESTIMATE 2026 |
|--------------------------------------|----------------------------------|----------------|--------------------------|------------------|
| | Unencumbered Cash Balance | 581,699 | 602,485 | 622,485 |
| 0345 | Interest on Investments | 20,786 | 20,000 | 20,000 |
| 0567 | Feb '21 Extra Ord Pwr Costs | - | - | - |
| 0788 | Transfer from Electric Utility | - | - | 80,000 |
| 0789 | Transfer from Water | - | - | - |
| 0893 | Miscellaneous | - | - | - |
| | Total Revenues | 602,485 | 622,485 | 722,485 |
| 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 | 602,485 | 622,485 | 722,485 |

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.

**2026
WATER
UTILITY
BUDGETS**

| WATER UTILITY - 21 REVENUES | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|----------------------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| 0345 | Interest on Investments | 12,096 | 16,038 | 12,000 | 13,000 | 12,000 |
| 0567 | Sales & Service Collections | 1,148,331 | 1,216,033 | 1,200,000 | 1,200,000 | 1,200,000 |
| 0568 | Sales of Supplies & Services | 116 | 257 | 2,000 | 750 | 2,000 |
| 0569 | Connection Fees | 3,690 | 3,450 | 3,000 | 3,300 | 3,500 |
| 0576 | Installation Fees & Materials | 26,123 | 21,771 | 15,000 | 15,000 | 15,000 |
| 0578 | Reconnect Fees | 1,663 | 2,547 | 1,500 | 1,500 | 1,500 |
| 0785 | Transfer from Self Insurance | - | - | - | - | - |
| 0790 | Transfer from Water Reserve | - | - | - | - | - |
| 0893 | Miscellaneous/Reimbursements | 2,277 | 5,174 | 2,000 | 2,500 | 2,000 |
| 0894 | Reimbursement for Gas & Oil | - | - | - | - | - |
| Total Revenues | | 1,194,296 | 1,265,270 | 1,235,500 | 1,236,050 | 1,236,000 |
| Balance January 1 | | 478,274 | 425,704 | 214,725 | 371,981 | 249,138 |
| Sub-Total | | 1,672,570 | 1,690,974 | 1,450,225 | 1,608,031 | 1,485,138 |
| LESS: Expenditures | | 1,246,867 | 1,318,993 | 1,387,356 | 1,358,893 | 1,453,064 |
| Unencumbered Cash Balance | | 425,704 | 371,981 | 62,869 | 249,138 | 32,074 |

| WATER UTILITY - 21 EXPENDITURES PRODUCTION - 40 | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|---|-----------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 1010 | Salaries | 81,789 | 51,941 | 55,061 | 55,061 | 57,827 |
| 1030 | O.A.S.I. | 5,985 | 3,842 | 4,212 | 4,212 | 4,424 |
| 1040 | Retirement | 7,714 | 5,338 | 5,897 | 5,897 | 6,193 |
| 1050 | Insurance | 20,270 | 12,151 | 13,296 | 13,114 | 14,509 |
| 1060 | Overtime | - | - | - | - | - |
| | Total Personal Services | 115,758 | 73,272 | 78,466 | 78,284 | 82,953 |
| 2020 | Bulk Fuel Purchases | - | - | - | - | - |
| 2060 | Insurance | 7,139 | 8,583 | 13,000 | 13,000 | 15,000 |
| 2070 | Lab Fees/Tests | 1,833 | 1,216 | 4,000 | 4,000 | 4,000 |
| 2080 | Membership Dues | 920 | 960 | 1,000 | 1,000 | 1,000 |
| 2100 | Other Utilities | 5,943 | 4,114 | 7,000 | 5,000 | 7,000 |
| 2130 | Printing & Advertising | 386 | - | 500 | 200 | 500 |
| 2140 | Professional Services | 17,672 | 37,687 | 40,000 | 40,000 | 40,000 |
| 2170 | Schooling | 540 | 771 | 3,500 | 2,500 | 3,500 |
| 2180 | Telephone | 2,698 | 2,385 | 3,500 | 2,800 | 3,500 |
| 2190 | Travel and Transportation | 1,120 | 1,700 | 2,500 | 2,500 | 2,500 |
| 2310 | Safety Equipment | - | 1,065 | 1,000 | 1,000 | 1,000 |
| 2400 | Workman's Compensation | 524 | 718 | 1,000 | 323 | 1,000 |
| | Total Contractual Services | 38,775 | 59,199 | 77,000 | 72,323 | 79,000 |
| 3020 | Apparatus/Tools | 699 | 4,126 | 3,000 | 2,800 | 3,000 |
| 3030 | Building Maintenance/Repair | 896 | 1,793 | 2,500 | 2,000 | 2,500 |
| 3040 | Chemicals | 56,397 | 65,305 | 50,000 | 50,000 | 50,000 |
| 3060 | Equipment Maintenance/Repair | 3,389 | 39,671 | 40,000 | 36,000 | 40,000 |
| 3070 | Gasoline/Oil | 3,394 | 3,059 | 5,000 | 3,000 | 5,000 |
| 3120 | Operating Supplies | 955 | 6,237 | 4,000 | 3,000 | 4,000 |
| 3130 | Postage | 547 | 368 | 1,000 | 400 | 1,000 |
| 3150 | Replacement Parts | - | - | - | - | - |
| 3160 | Uniform Supplies | 1,216 | 1,370 | 3,000 | 1,800 | 3,000 |
| 3170 | Vehicle Maintenance | 1,118 | 391 | 2,500 | 2,000 | 2,500 |
| | Total Commodities | 68,611 | 122,320 | 111,000 | 101,000 | 111,000 |

| WATER UTILITY - 21 EXPENDITURES PRODUCTION - 40 (Continued) | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|---|------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 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 | 159,500 | 170,000 | 165,000 | 165,000 | 210,000 |
| 7200 | Transfer to MERF | 500 | 500 | 500 | 500 | 500 |
| 7300 | Transfer to Electric Reserve | - | - | - | - | - |
| 7310 | Transfer to Water Reserve | - | 15,000 | 10,000 | 10,000 | - |
| | Total Transfers | 160,000 | 185,500 | 175,500 | 175,500 | 210,500 |
| | Total Production | 383,144 | 440,291 | 441,966 | 427,107 | 483,453 |

| WATER UTILITY - 21 EXPENDITURES DISTRIBUTION - 42 | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|---|-----------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 1010 | Salaries | 94,574 | 96,109 | 120,692 | 136,460 | 143,719 |
| 1030 | O.A.S.I. | 7,886 | 7,281 | 10,304 | 10,439 | 10,995 |
| 1040 | Retirement | 9,574 | 9,957 | 14,426 | 14,615 | 15,392 |
| 1050 | Insurance | 24,703 | 27,197 | 30,880 | 38,109 | 42,067 |
| 1060 | Overtime | 8,801 | 1,209 | 14,000 | - | - |
| | Total Personal Services | 145,538 | 141,753 | 190,302 | 199,623 | 212,173 |
| 2060 | Insurance | 7,139 | 8,583 | 11,000 | 12,000 | 14,000 |
| 2070 | Lab Fees/Tests | - | - | - | - | - |
| 2100 | Other Utilities | 5,843 | 4,536 | 7,500 | 4,000 | 7,500 |
| 2130 | Printing & Advertising | - | - | 1,000 | 250 | 500 |
| 2140 | Professional Services | 26,597 | 7,944 | 45,000 | 30,000 | 45,000 |
| 2170 | Schooling | 900 | 741 | 1,000 | 800 | 1,000 |
| 2310 | Safety Equipment | - | 316 | 1,000 | 1,000 | 1,000 |
| 2350 | Deposit Interest Expense | 10 | 115 | 50 | 7,000 | 7,000 |
| 2400 | Workman's Compensation | 932 | 1,276 | 2,000 | 575 | 2,000 |
| | Total Contractual Services | 41,421 | 23,511 | 68,550 | 55,625 | 78,000 |
| 3020 | Apparatus/Tools | 1,636 | 2,665 | 3,000 | 2,500 | 3,000 |
| 3040 | Chemicals | - | - | - | - | - |
| 3050 | Construction Material/Supplies | 85,892 | 59,478 | 64,000 | 60,000 | 62,000 |
| 3060 | Equipment Maintenance/Repair | 8,089 | 4,667 | 8,000 | 7,000 | 8,000 |
| 3070 | Gasoline/Oil | 7,717 | 6,361 | 7,000 | 5,000 | 7,000 |
| 3080 | Hydrants | 6,000 | 8,000 | 8,000 | 8,000 | 10,000 |
| 3120 | Operating Supplies | 2,035 | 4,904 | 5,000 | 4,500 | 5,000 |
| 3130 | Postage | - | - | - | - | - |
| 3160 | Uniform Supplies | 2,603 | 2,800 | 3,500 | 3,000 | 3,500 |
| 3170 | Vehicle Maintenance | 510 | 3,368 | 3,000 | 3,000 | 3,000 |
| | Total Commodities | 114,482 | 92,243 | 101,500 | 93,000 | 101,500 |

| WATER UTILITY - 21 EXPENDITURES DISTRIBUTION - 42 (Continued) | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|---|-----------------------------|----------------|----------------|----------------|-----------------|----------------|
| 4020 | New Equipment | 23,145 | 10,099 | 10,000 | 10,000 | 20,000 |
| 4030 | New Construction | - | - | - | - | - |
| 4040 | Office Equipment | - | - | - | - | - |
| 4050 | Building & Land | - | - | - | - | - |
| 4060 | Vehicle Renovation | - | - | - | - | - |
| 4070 | Capital Maintenance | - | - | - | - | - |
| | Total Capital Outlay | 23,145 | 10,099 | 10,000 | 10,000 | 20,000 |
| 7100 | Transfer to CIRF | 305,438 | 371,538 | 372,538 | 372,538 | 373,438 |
| 7200 | Transfer to MERF | 75,000 | 65,000 | 19,500 | 19,500 | 12,500 |
| 7310 | Transfer to Water Reserve | - | 15,000 | 10,000 | 10,000 | - |
| | Total Transfers | 380,438 | 451,538 | 402,038 | 402,038 | 385,938 |
| | Total Distribution | 705,024 | 719,144 | 772,390 | 760,286 | 797,611 |

2026 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. Previous budgets was entirely water.
\$82,953 *Line item 21-40-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime*
- Provide funding for liability, casualty, vehicle and property insurance for water production.
\$15,000 *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.
\$210,000 *Line item 21-40-7100 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>2025</u> | <u>2026</u> |
| Plnt upd (inc media) | Ongoing | | 330,877.96 | 25,000 | 35,000 |
| Repaint WA tower | Ongoing | | 285,000 | 40,000 | 40,000 |
| Salt Storage (Used for Well #5& 9 repairs) | | | 42,999.99 | 00 | 00 |
| WA tower main contract | Ongoing | | 160,400 | 80,000 | 100,000 |
| Drill well-Memory Pk | 175,000 | 100,000 | 75,000 | 20,000 | 35,000 |

- Transfer of funds to Municipal Equipment Reserve Fund.
\$500 *Line item 21-40-7200 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>2025</u> | <u>2026</u> |
| IT Backbone | Share all Depts | | | 500 | 500 |

- Transfer of funds to Water Reserve Fund.
\$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.
\$212,173 Line item 21-42-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime
- Provide funding for liability, casualty, vehicle and property insurance for water distribution.
\$14,000 Line item 21-42-2060 Insurance
- Provide professional services on the contracts and maintenance of water towers. The tower maintenance contract (\$15,180) with Viking is paid every other year. Next maintenance 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.
\$62,000 Line item 21-42-3050 Construction Materials/Supplies
- Funds to purchase meters to replace old, outdated and non-radio read meters.
\$20,000 Line item 21-42-4020 New Equipment
- Transfer of funds to Capital Improvement Reserve Fund.
\$373,438 Line item 21-42-7100 Transfer to CIRF

| CIRF | Expected Cost | Balance Remaining | Current Balance | Transfer 2025 | 2026 |
|-------------------|--------------------------|------------------------------|----------------------------|--------------------------|-------------|
| 2016 bond payment | 4,807,615.18 | goes till 2036 | 272,902.53 | 272,538 | 273,438 |
| Water line rep | 2,000,000 | 1,644,440.56 | 272,902.52 | 100,000 | 100,000 |

- Transfer of funds to Municipal Equipment Reserve Fund.
\$12,500 Line item 21-42-7200 Transfer to MERF

| MERF | Expected Cost | Balance Remaining | Current Balance | Transfer 2025 | 2026 |
|-------------------------|--------------------------|------------------------------|----------------------------|--------------------------|-------------|
| Vactron | 150,000 | 75,000 | 75,000 | 12,000 | 12,000 |
| Upd Timberln Comm | | | 638.11 | 7,000 | 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 | 151.78 | 4,848.22 | 00 | 00 |
| IT Backbone | Share all Depts | | | 500 | 500 |

- Transfer of funds to Water Reserve Fund.
\$00 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. Work is complete on the power plant tower except for the sand blasting and painting. North tower updates will be accomplished fall of 2025.

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. We are currently working on a in house water project to replace an old dead end 2" steel water main.

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.

**Amortization Schedule
GO Series 2016 Bonds**

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

| WATER UTILITY - 21 EXPENDITURES MISCELLANEOUS | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|---|------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 7130 | Trans to General (Franchise) | 150,000 | 150,000 | 160,000 | 160,000 | 160,000 |
| 7160 | Transfer to Electric C&G | - | - | - | - | - |
| 5020 | Clean Drinking Water Fee | 7,768 | 8,818 | 10,500 | 10,500 | 10,500 |
| 5080 | Comp Tax Remittance | 931 | 740 | 2,500 | 1,000 | 1,500 |
| Total Miscellaneous | | 158,699 | 159,558 | 173,000 | 171,500 | 172,000 |

| WATER UTILITY RESERVE-33 REVENUES | | ACTUAL 2024 | ESTIMATED ACTUAL 2025 | ESTIMATE 2026 |
|--------------------------------------|-------------------------------|----------------|--------------------------|------------------|
| Unencumbered Cash Balance | | 281,779 | 321,098 | 349,098 |
| 0345 | Interest on Investments | 9,319 | 8,000 | 8,000 |
| 0789 | Transfer from Water Utility | 30,000 | 20,000 | - |
| 0893 | Miscellaneous | - | - | - |
| Total Revenues | | 321,098 | 349,098 | 357,098 |
| EXPENDITURES | | | | |
| 2040 | Engineering Fees | - | - | - |
| 2200 | Other Contractual | - | - | - |
| 4020 | New Equipment | - | - | - |
| 4050 | Building & Land | - | - | - |
| 7130 | Transfer to Employee Benefits | - | - | - |
| 7250 | Transfer to BASE Grant | - | - | - |
| Total Expenditures | | - | - | - |
| Unencumbered Cash Balance | | 321,098 | 349,098 | 357,098 |

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.

**2026
SEWER
UTILITY
BUDGETS**

| SEWER UTILITY - 23 REVENUES | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|----------------------------------|-------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 0345 | Interest On Investments | 3,914 | 6,958 | 5,000 | 6,000 | 5,000 |
| 0454 | Insurance Receipts | - | - | - | - | - |
| 0567 | Sales & Service Collections | 463,376 | 477,038 | 480,000 | 475,000 | 480,000 |
| 0576 | Installation Fees & Materials | 500 | 2,000 | 1,000 | 1,000 | 1,000 |
| 0785 | Transfer from Self Insurance | - | - | - | - | - |
| 0893 | Misc./Reimbursement | - | - | - | - | - |
| Total Revenues | | 467,790 | 485,996 | 486,000 | 482,000 | 486,000 |
| Balance January 1 | | 157,925 | 218,637 | 125,962 | 201,926 | 128,374 |
| Sub-Total | | 625,715 | 704,633 | 611,962 | 683,926 | 614,374 |
| LESS: Expenditures | | 407,078 | 502,707 | 611,459 | 555,552 | 614,011 |
| Unencumbered Cash Balance | | 218,637 | 201,926 | 503 | 128,374 | 363 |

| SEWER UTILITY - 23 EXPENDITURES TREATMENT - 41 | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|--|-------------------------|----------------|----------------|----------------|-----------------|----------------|
| 1010 | Salaries | 30,962 | 91,510 | 99,288 | 101,206 | 106,947 |
| 1030 | O.A.S.I. | 2,471 | 6,821 | 8,920 | 7,742 | 8,181 |
| 1040 | Retirement | 3,032 | 9,460 | 10,955 | 10,839 | 10,758 |
| 1050 | Insurance | 12,573 | 26,272 | 28,681 | 25,828 | 31,331 |
| 1060 | Overtime | 1,407 | 542 | 3,000 | - | - |
| Total Personal Services | | 50,445 | 134,605 | 150,844 | 145,615 | 157,217 |
| 2060 | Insurance | 7,139 | 8,583 | 9,000 | 12,000 | 13,500 |
| 2070 | Lab Fees/Tests | 1,197 | 1,449 | 3,000 | 1,500 | 3,000 |
| 2100 | Other Utilities | - | - | - | - | - |
| 2140 | Professional Services | 3,832 | 4,081 | 4,800 | 4,000 | 4,800 |
| 2170 | Schooling | 474 | 463 | 1,000 | 600 | 1,000 |
| 2180 | Telephone | 1,678 | 1,622 | 2,000 | 2,000 | 2,000 |
| 2190 | Travel & Transportation | 391 | 1,245 | 1,600 | 1,200 | 1,600 |
| 2310 | Safety Equipment | - | 1,061 | 250 | 250 | 250 |
| 2400 | Workman's Compensation | 860 | 1,176 | 1,500 | 530 | 1,500 |
| Total Contractual Services | | 15,571 | 19,680 | 23,150 | 22,080 | 27,650 |

| SEWER UTILITY - 23 EXPENDITURES TREATMENT - 41 (Continued) | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|--|------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 3020 | Apparatus/Tools | 294 | 96 | 600 | 300 | 600 |
| 3030 | Building Maintenance/Repair | - | 3 | 500 | 300 | 500 |
| 3040 | Chemicals | 6,163 | 6,228 | 8,000 | 8,000 | 8,000 |
| 3060 | Equipment Maintenance/Repair | 3,154 | 6,909 | 25,000 | 23,500 | 25,000 |
| 3070 | Gasoline/Oil | 2,154 | 2,514 | 3,000 | 3,000 | 3,000 |
| 3120 | Operating Supplies | 1,577 | 2,866 | 2,500 | 2,500 | 2,500 |
| 3130 | Postage | 129 | 124 | 250 | 150 | 250 |
| 3160 | Uniform Supplies | 1,067 | 1,141 | 1,500 | 1,200 | 1,500 |
| 3170 | Vehicle Maintenance | 145 | 254 | 1,500 | 7,500 | 3,000 |
| | Total Commodities | 14,683 | 20,135 | 42,850 | 46,450 | 44,350 |
| 4020 | New Equipment | - | - | - | - | - |
| 4030 | New Construction | - | - | - | - | - |
| 4040 | Office Equipment | - | - | - | - | - |
| 4050 | Building & Land | 52,555 | 40,180 | 40,000 | 41,170 | 45,000 |
| 4060 | Vehicle Renovation | - | - | - | - | - |
| 4070 | Capital Maintenance | - | - | - | - | - |
| | Total Capital Outlay | 52,555 | 40,180 | 40,000 | 41,170 | 45,000 |
| 7100 | Transfer to CIRF | - | - | - | - | - |
| 7200 | Transfer to MERF | 9,000 | 1,000 | 1,000 | 1,000 | 6,000 |
| 7320 | Transfer to Sewer Reserve | - | - | - | - | - |
| | Total Transfers | 9,000 | 1,000 | 1,000 | 1,000 | 6,000 |
| | Total Treatment | 142,254 | 215,600 | 257,844 | 256,315 | 280,217 |

| SEWER UTILITY - 23 EXPENDITURES COLLECTION - 43 | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|---|-----------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 1010 | Salaries | 46,972 | 42,024 | 54,080 | 41,782 | 43,850 |
| 1030 | O.A.S.I. | 3,862 | 3,248 | 4,328 | 3,196 | 3,355 |
| 1040 | Retirement | 4,791 | 3,853 | 6,060 | 4,475 | 4,696 |
| 1050 | Insurance | 20,099 | 15,471 | 22,047 | 15,266 | 16,793 |
| 1060 | Overtime | 3,784 | 539 | 2,500 | - | - |
| | Total Personal Services | 79,508 | 65,135 | 89,015 | 64,719 | 68,694 |
| 2050 | Equipment Maintenance/Repair | - | - | - | - | - |
| 2060 | Insurance | 7,139 | 9,583 | 13,000 | 12,000 | 13,500 |
| 2100 | Other Utilities | - | - | - | - | - |
| 2140 | Professional Services | 1,430 | 1,574 | 1,500 | 1,500 | 1,500 |
| 2170 | Schooling | 540 | 716 | 1,000 | 600 | 1,000 |
| 2310 | Safety Equipment | - | 690 | 300 | 300 | 300 |
| 2400 | Workman's Compensation | 597 | 817 | 1,200 | 368 | 1,200 |
| | Total Contractual Services | 9,706 | 13,380 | 17,000 | 14,768 | 17,500 |

| SEWER UTILITY - 23 EXPENDITURES COLLECTION - 43 (Continued) | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|---|---------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 3020 | Apparatus/Tools | 876 | 828 | 1,000 | 850 | 1,000 |
| 3040 | Chemicals | 1,993 | 2,000 | 2,000 | 2,000 | 2,000 |
| 3050 | Construction Materials/Supplies | 9,044 | 2,966 | 7,500 | 5,000 | 7,500 |
| 3060 | Equipment Maintenance/Repair | 600 | (519) | 24,500 | 600 | 24,500 |
| 3120 | Operating Supplies | 596 | 817 | 1,500 | 800 | 1,500 |
| 3130 | Postage | - | - | - | - | - |
| 3160 | Uniform Supplies | - | - | 1,100 | 500 | 1,100 |
| | Total Commodities | 13,109 | 6,092 | 37,600 | 9,750 | 37,600 |
| 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 | 10,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 7200 | Transfer to MERF | 2,500 | 2,500 | - | - | - |
| 7320 | Transfer to Sewer Reserve | - | - | - | - | - |
| | Total Transfers | 12,500 | 52,500 | 50,000 | 50,000 | 50,000 |
| | Total Collection | 114,823 | 137,107 | 193,615 | 139,237 | 173,794 |

**2026 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.
\$157,217 Line item 23-41-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime
- Provide funding for liability, casualty, vehicle and property insurance for sewer treatment.
\$13,500 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.
*\$45,000 Line Item 23-41-4050 Building & Land
Camera sewer lines \$25,000, clean head-works \$20,000*

- Transfer of funds to Municipal Equipment Reserve Fund.

\$6,000 Line item 23-41-7100 Transfer to MERF

| <u>MERF</u> | Expected Cost | Balance Remaining | Current Balance | Transfer 2025 | 2026 |
|--------------------|--------------------------|------------------------------|----------------------------|--------------------------|-------------|
| Riding Mower | | | 22,855.80 | 00 | 00 |
| Pickup | | | 00 | | 5,000 |
| 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.
\$68,694 Line item 23-43-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime
- Provide funding for liability, casualty, vehicle and property insurance for sewer collection.
\$13,500 Line item 23-43-2060 Insurance
- Provide funding to purchase materials used to construct and repair sewer mains.
\$7,500 Line item 23-43-3050 Construction Materials/Supplies
- Funding to repair manholes, manhole covers, lift-stations, pumps, packing, lift-station controls, motors, rodding machine.
\$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 | | 92,500 | 10,000 | 10,000 |
| Sewer Line Main. | Ongoing | | 50,000 | 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 | 151.78 | 4,848.22 | 00 | 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 currently working on pricing and timing for a lining and manhole project.

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 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|---|------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 7130 | Trans to General (Franchise) | 125,001 | 125,000 | 135,000 | 135,000 | 135,000 |
| 7160 | Transfer to Electric C&G | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Total Misc. Expenditures | | 150,001 | 150,000 | 160,000 | 160,000 | 160,000 |

| SEWER UTILITY RESERVE-37 REVENUES | | ACTUAL 2024 | ESTIMATED ACTUAL 2025 | ESTIMATE 2026 |
|--------------------------------------|----------------------------------|----------------|--------------------------|------------------|
| | Unencumbered Cash Balance | 218,565 | 226,509 | 217,494 |
| 0345 | Interest on Investments | 7,944 | 7,900 | 8,000 |
| 0786 | Transfer from Sewer Utility | - | - | - |
| 0789 | Transfer from Water | - | - | - |
| 0893 | Miscellaneous | - | - | - |
| | Total Revenues | 226,509 | 234,409 | 225,494 |
| EXPENDITURES | | | | |
| 2040 | Engineering Fees | - | - | - |
| 2200 | Other Contractual | - | 16,915 | - |
| 4020 | New Equipment | - | - | - |
| 4050 | Building & Land | - | - | - |
| 7130 | Transfer to BASE Grant | - | - | - |
| | Total Expenditures | - | 16,915 | - |
| | Unencumbered Cash Balance | 226,509 | 217,494 | 225,494 |

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.

**2026
HEALTH
AND SANITATION
BUDGET**

| HEALTH & SANITATION - 30 REVENUES | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|--------------------------------------|----------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 0345 | Interest on Investments | 1,404 | 1,775 | 1,500 | 1,500 | 1,250 |
| 0567 | Collections | 573,163 | 591,047 | 621,000 | 590,000 | 600,000 |
| 0570 | Sherman County Tipping Fee | - | - | - | - | - |
| 0572 | Yard Waste | - | - | - | - | - |
| 0574 | Special Collections | - | - | - | - | - |
| 0577 | Miscellaneous | - | - | - | - | - |
| | Total Revenues | 574,567 | 592,822 | 622,500 | 591,500 | 601,250 |
| | Balance January 1 | 72,684 | 66,826 | 58,376 | 54,792 | 41,042 |
| | Sub-Total | 647,251 | 659,648 | 680,876 | 646,292 | 642,292 |
| | LESS: Expenditures | 580,425 | 604,856 | 650,250 | 605,250 | 630,250 |
| | Unencumbered Cash Balance | 66,826 | 54,792 | 30,626 | 41,042 | 12,042 |

| HEALTH & SANITATION - 30 EXPENDITURES | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|--|-----------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 1010 | Salaries | - | - | - | - | - |
| 1030 | O.A.S.I. | - | - | - | - | - |
| 1040 | Retirement | - | - | - | - | - |
| 1050 | Insurance | - | - | - | - | - |
| 1060 | Overtime | - | - | - | - | - |
| | Total Personal Services | - | - | - | - | - |
| 2060 | Insurance | - | - | - | - | - |
| 2100 | Other Utilities | - | - | - | - | - |
| 2130 | Printing/Advertising | 33 | - | 250 | 250 | 250 |
| 2140 | Professional Services | - | - | - | - | - |
| 2170 | Schooling | - | - | - | - | - |
| 2180 | Telephone | - | - | - | - | - |
| 2220 | Solid Waste Contract | 535,392 | 554,856 | 600,000 | 555,000 | 600,000 |
| 2310 | Safety Equipment | - | - | - | - | - |
| 2400 | Workman's Compensation | - | - | - | - | - |
| 2500 | Property Taxes | - | - | - | - | - |
| | Total Contractual Services | 535,425 | 554,856 | 600,250 | 555,250 | 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 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|---|------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 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) | 45,000 | 50,000 | 50,000 | 50,000 | 30,000 |
| 7160 | Transfer to Electric C&G | - | - | - | - | - |
| 7200 | Transfer to MERF | - | - | - | - | - |
| | Total Transfers | 45,000 | 50,000 | 50,000 | 50,000 | 30,000 |
| | Total Solid Waste | 580,425 | 604,856 | 650,250 | 605,250 | 630,250 |

2026 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.

**2026
CIRF
GIRF
MERF
BUDGETS**

| CAPITAL IMP. RESERVE FUND - 38 | | ACTUAL 2024 | ESTIMATED ACTUAL 2025 | ESTIMATE ACTUAL 2026 |
|-----------------------------------|----------------------------------|------------------|--------------------------|-------------------------|
| | Unencumbered Cash Balance | 5,335,536 | 6,337,170 | 7,086,749 |
| 0345 | Interest on Investments | 192,951 | 200,000 | 150,000 |
| 0451 | Insurance Receipts | - | - | - |
| 0567 | Feb '21 Extra Ord Pwr Costs | - | - | - |
| 0574 | Sales TX Receipts St Imp Project | 445,746 | 450,000 | 450,000 |
| 0786 | Transfer from Sewer Utility | 50,000 | 50,000 | 50,000 |
| 0787 | Transfer from General | 140,500 | 115,000 | 151,000 |
| 0788 | Transfer from Electric Utility | 310,000 | 238,000 | 193,000 |
| 0789 | Transfer from Water | 541,538 | 537,538 | 583,438 |
| 0795 | Transfer from Electric Reserve | - | - | - |
| 0796 | Transfer from Cemetery Imp. | 25,000 | 15,000 | 15,000 |
| 0893 | Misc./Reimbursements | 46,251 | 20,000 | 20,000 |
| | Total Revenues | <u>7,087,522</u> | <u>7,962,708</u> | <u>8,699,187</u> |
| EXPENDITURES | | | | |
| 4010 | General | 203,150 | 249,790 | 13,450 |
| 4020 | Street | 82,687 | 25,000 | 25,000 |
| 4030 | Electric Utility | 38,060 | - | 10,000 |
| 4040 | Health & Sanitation | - | - | - |
| 4050 | Airport Fund | - | - | - |
| 4060 | Sewer Utility | - | 60,000 | 100,000 |
| 4080 | Water Utility | 426,455 | 541,169 | 273,488 |
| 4090 | Cemetery | - | - | - |
| | Total Expenditures | <u>750,352</u> | <u>875,959</u> | <u>421,938</u> |
| | Unencumbered Cash Balance | 6,337,170 | 7,086,749 | 8,277,249 |

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 2024 | ESTIMATED ACTUAL 2025 | ESTIMATE 2026 |
|---------------------------------|----------------------------------|----------------|--------------------------|------------------|
| | Unencumbered Cash Balance | 62,032 | 24,746 | 24,950 |
| 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 | 2,493 | 1,585 | 1,500 |
| 0787 | Transfer from General Fund | 25,000 | 20,000 | 20,000 |
| 0793 | Transfer from CIRF | - | - | - |
| | Total Revenues | <u>89,525</u> | <u>46,331</u> | <u>46,450</u> |
| EXPENDITURES | | | | |
| 2040 | Infrastructure Grants | 64,779 | 21,381 | - |
| 2080 | Ec. Dev. Grants | - | - | - |
| 2120 | Beautification Grants | - | - | - |
| 2200 | Arts & Rec. Grants | - | - | - |
| 4010 | Other | - | - | - |
| | Total Expenditures | <u>64,779</u> | <u>21,381</u> | <u>-</u> |
| | Unencumbered Cash Balance | 24,746 | 24,950 | 46,450 |

| | | 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 2024 | ESTIMATED ACTUAL 2025 | ESTIMATE ACTUAL 2026 |
|---|-----------------------------------|------------------|--------------------------|-------------------------|
| | Unencumbered Cash Balance | 2,600,365 | 2,823,899 | 3,127,504 |
| 0345 | Interest on Investments | 95,176 | 100,000 | 90,000 |
| 0567 | Feb '21 Extra Ord Pwr Costs | 280,659 | 190 | - |
| 0786 | Transfer from Sewer Utility | 3,500 | 1,000 | 6,000 |
| 0787 | Transfer from General | 131,500 | 122,500 | 220,500 |
| 0788 | Transfer from Electric Utility | 127,270 | 142,770 | 192,770 |
| 0789 | Transfer from Water Utility | 65,500 | 20,000 | 13,000 |
| 0791 | Transfer from Health & Sanitation | - | - | - |
| 0893 | Miscellaneous | 123,866 | 140,000 | 50,000 |
| | Total Revenues | 3,427,836 | 3,350,359 | 3,699,774 |
| EXPENDITURES | | | | |
| 4010 | General | 338,779 | 218,855 | 78,000 |
| 4020 | Street | 265,158 | - | - |
| 4030 | Electric Utility | - | 4,000 | 10,000 |
| 4040 | Health & Sanitation | - | - | - |
| 4050 | Airport Fund | - | - | - |
| 4060 | Sewer Utility | - | - | 238,000 |
| 4080 | Water Utility | - | - | 35,000 |
| 4090 | Cemetery | - | - | - |
| 7100 | Transfer to CIRF (Water Proj.) | - | - | - |
| | Total Expenditures | 603,937 | 222,855 | 361,000 |
| | Unencumbered Cash Balance | 2,823,899 | 3,127,504 | 3,338,774 |

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

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

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

City of Goodland CIRF

| | | | | | | Revenue | | | | | Expenditure | | | | | | |
|---|--|---------------------------|------------------------|----------------|----------------------|--------------|--------------|--------------|--------------|--------------|----------------|--------------|--------------|--------------|--------------|--------------|----------------|
| Project | Department | Original Project Cost | Project Balance Needed | Funding Source | Current Cash Balance | 2 | 2 | 2 | 2 | 2 | Total Revenue | 2 | 2 | 2 | 2 | 2 | Total Expend. |
| | | | | | | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | | |
| | | | | | | 2 | 2 | 2 | 2 | 2 | | 2 | 2 | 2 | 2 | | |
| | | | | | | 5 | 6 | 7 | 8 | 9 | | 5 | 6 | 7 | 8 | 9 | |
| General Admin Main. Reserve | GF Gen Govt | Local Cyber grants | Ongoing | GF | 444,471.69 | \$3,000.00 | \$3,000.00 | \$3,000.00 | \$3,000.00 | \$3,000.00 | | \$16,577.32 | | | | | \$16,577.32 |
| CO. Sales Tax Rets St Imp Proj (8th St) | Bond paid in fund 02-Sales Tax St Imp Proj | | | | 854,750.10 | | | | | | | | | | | | \$0.00 |
| Repaint Vangogh Painting | GF Gen Govt | \$20,000.00 | | GF | - | \$0.00 | | | | | | | | | | | \$0.00 |
| Police Dept. (Armory) Main Reserve | GF Police | Ongoing Main Costs | | GF | 4,592.54 | \$2,000.00 | \$2,000.00 | \$2,000.00 | \$2,000.00 | \$2,000.00 | \$10,000.00 | \$750.00 | | | | | \$750.00 |
| Police Dept (Armory) Roof | GF Police | \$125,000.00 | \$52,500.00 | GF | 72,500.00 | \$5,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$45,000.00 | | | | | | \$0.00 |
| Frankie Hayes Memorial | GF Police | | | GF | - | | | | | | | \$325.87 | | | | | \$325.87 |
| Shop with a Cop Program | GF Police | Ongoing | | GF | 505.58 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | | \$1,000.00 | \$1,000.00 | | | | \$2,000.00 |
| Build Animal Pound | GF Animal Control | | | GF | | | \$10,000.00 | \$10,000.00 | \$5,000.00 | \$5,000.00 | | | | | | | |
| Replace Roof | GF St & Alley | \$160,000.00 | \$906.20 | GF | 159,093.80 | \$10,000.00 | | | | | \$10,000.00 | \$160,000.00 | | | | | \$160,000.00 |
| Crush Concrete | GF St & Alley | Ongoing | | GF | 76,201.06 | \$15,000.00 | \$25,000.00 | \$25,000.00 | \$25,000.00 | \$25,000.00 | | \$25,000.00 | \$25,000.00 | | | | \$50,000.00 |
| Chip Seal Project/Local cost share grt | GF St & Alley | Ongoing | | GF | 51,889.05 | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$30,000.00 | | | | | | | \$0.00 |
| Stage 2 St Imp - Cherry St, 19th -RR | GF St & Alley | 85,000.00 | \$60,429.25 | GF | 24,570.75 | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$150,000.00 | | | | | | \$0.00 |
| Replace Underground Fuel Tanks | GF St & Alley | 350,000.00 | \$347,500.00 | GF | 2,500.00 | \$5,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$45,000.00 | | | | | | \$0.00 |
| EagleMed Hangar Improvements | GF Airport | | | GF | - | | \$5,000.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 | | | | | | | \$3,000.00 |
| Austin Pk Sale for Sprinklers @ Steever | Parks | | | GF | - | | | | | | | \$3,000.00 | | | | | \$3,000.00 |
| Pioneer Park Planter accident | Parks | | | GF | 272.71 | | | | | | | \$965.81 | | | | | \$965.81 |
| Museum Roof | Museum | 50,000.00 | \$45,500.00 | GF | 4,500.00 | 4,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | \$44,000.00 | 9.97 | | | | | \$9.97 |
| Museum Grants | Museum | | | GF | 750.15 | | | | | | | | | | | | \$0.00 |
| Chapel Roof | GF Cemetery | | | GF | - | \$0.00 | \$1,000.00 | | | | | | | | | | \$0.00 |
| ED Signs | GF Ec Dev | Industrial Park Sign | | GF | 2,140.00 | | | | | | | \$1,683.75 | | | | | \$1,683.75 |
| E-Community (YEC) | GF Ec Dev | | | GF | - | | | | | | | | | | | | \$0.00 |
| Santa School House | GF Ec Dev | | | GF | 263.03 | | | | | | | | | | | | \$0.00 |
| Topside Trail in Pioneer Park | GF Ec Dev | | | GF | 10,142.35 | | | | | | | \$834.27 | | | | | \$834.27 |
| Sale lots Industrial Park | GF Ec Dev | BASE Grant local share | | GF | - | | | | | | | | | | | | \$0.00 |
| Main Street Flowers | GF Ec Dev | | | GF | 10,904.72 | | | | | | | \$2,462.80 | \$2,500.00 | | | | \$4,962.80 |
| Sale of lots to Rodriguez | GF Ec Dev | | | GF | 29,500.00 | | | | | | | | | | | | \$0.00 |
| Softball Fields Playground Equip | GF Recreation | | | GF | 2,144.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | | | | | \$0.00 |
| Resurface Tennis Court | GF-Recreation | 32,000.00 | 28,000.00 | GF | 4,000.00 | \$2,000.00 | \$3,000.00 | \$3,000.00 | \$3,000.00 | \$3,000.00 | \$14,000.00 | | | | | | \$0.00 |
| Infield Conditioner Mix for fields | GF Recreation | 16,000.00 | 3,100.00 | GF | 12,900.00 | - | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | \$4,000.00 | | | | | | \$0.00 |
| Pool Improvments | GF Water Park | Ongoing | | GF | 49,876.20 | \$8,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | | \$6,000.00 | \$10,000.00 | | | | \$16,000.00 |
| Rebuild section North Loop | EL Distribution | \$100,000.00 | \$2,500.00 | EL | 97,500.00 | \$15,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15,000.00 | | | | | | \$0.00 |
| Rebuild 8th-10th Eustis-Harrison | EL Distribution | \$150,000.00 | \$2,500.00 | EL | 147,500.00 | \$15,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15,000.00 | | | | | | \$0.00 |
| Rebuild Main Street | EL Distribution | \$200,000.00 | \$30,000.00 | EL | 170,000.00 | \$40,000.00 | \$25,000.00 | \$0.00 | \$0.00 | \$0.00 | \$65,000.00 | | | | | | \$0.00 |
| Pedestrian Crossing Lights | EL Distribution | \$50,000.00 | \$45,000.00 | EL | 5,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | | | \$10,000.00 | | | | \$0.00 |
| 7 Mile Tie Replacement | EL Distribution | \$1,000,000.00 | -\$232,105.36 | EL | 1,232,105.36 | \$100,000.00 | \$100,000.00 | \$100,000.00 | \$100,000.00 | \$100,000.00 | \$500,000.00 | | | | | | \$0.00 |
| Sub Station Transformer | EL Distribution | \$400,000.00 | -\$23,060.96 | EL | 423,060.96 | | | | | | | | | | | | \$0.00 |
| South Loop Proj. (old 15MVA Trans) | EL Distribution | \$1,425,000.00 | \$132,956.21 | EL | 1,292,043.79 | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$250,000.00 | | | | | | \$0.00 |
| Shop Building Addition | EL Distribution | 30,000.00 | (1,649.17) | EL | 31,649.17 | | | | | | \$0.00 | | | | | | \$0.00 |
| Retire Underground Tank/Remove | EL Production | \$75,000.00 | \$3,000.00 | EL | 72,000.00 | | | | | | \$0.00 | | | | | | \$0.00 |
| Replace Plant office/shop roofs | EL Production | \$34,000.00 | \$6,000.00 | EL | 28,000.00 | 8,000.00 | 8,000.00 | 8,000.00 | 8,000.00 | 8,000.00 | \$40,000.00 | | | | | | \$0.00 |
| Water Plant Update (include Media) | WA Prod. | Ongoing | | WA | 337,127.96 | \$25,000.00 | \$35,000.00 | \$35,000.00 | \$35,000.00 | \$35,000.00 | | | | | | | \$0.00 |
| Repaint Water Tower | WA Prod. | Ongoing | | WA | 295,000.00 | \$40,000.00 | \$40,000.00 | \$40,000.00 | \$40,000.00 | \$40,000.00 | | | | | | | \$0.00 |
| Salt Storage | WA Prod. | Well5 Repr0723 R9repr1023 | | WA | 42,999.99 | | | | | | \$0.00 | | | | | | \$0.00 |
| Water Tower Maintenance Contract | WA Prod. | Ongoing | | WA | 180,400.00 | \$80,000.00 | \$100,000.00 | \$100,000.00 | \$100,000.00 | \$100,000.00 | | \$155,800.00 | | | | | \$155,800.00 |
| Drill New Well Memory Park | WA Prod. | \$175,000.00 | \$95,000.00 | WA | 80,000.00 | \$20,000.00 | \$35,000.00 | \$35,000.00 | \$35,000.00 | \$35,000.00 | \$160,000.00 | | | | | | \$0.00 |
| 2016 GO Bonds (P & I) | WA Dist. | \$4,807,615.18 | | WA | 210,784.11 | \$272,538.00 | \$273,437.50 | \$269,237.50 | \$275,037.50 | \$270,637.50 | \$1,360,888.00 | \$272,538.00 | \$273,437.50 | \$269,237.50 | \$275,037.50 | \$270,637.50 | \$1,360,888.00 |
| Water line/main Replacement | WA Dist. | \$2,000,000.00 | \$1,750,240.79 | WA | 249,759.21 | \$100,000.00 | \$100,000.00 | \$100,000.00 | \$100,000.00 | \$100,000.00 | \$500,000.00 | \$150,000.00 | | | | | \$150,000.00 |
| Lift Station Upgrade | SE Collection | Ongoing | | SE | 95,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$50,000.00 | | \$40,000.00 | | | | \$40,000.00 |
| Sewer Line Maintenance | SE Collection | Ongoing | | SE | 60,000.00 | \$40,000.00 | \$40,000.00 | \$40,000.00 | \$40,000.00 | \$40,000.00 | \$200,000.00 | \$60,000.00 | \$60,000.00 | | | | \$120,000.00 |
| Tree City | Donations | | | Don. | - | | | | | | | | | | | | \$0.00 |
| Homeserv Ins Rebate (WA/SE Util) | | | | | 5,080.97 | | | | | | | | | | | | \$0.00 |
| Sept Hail Storm Damages | BASE grant local share | | | | - | | | | | | | \$8,580.00 | | | | | \$8,580.00 |
| Sept Hail Wolak Doors Loc 41 | Wolak Bldg Door | | | | - | | | | | | | | | | | | \$0.00 |
| SAFE Program (JR Commission) | | | | | 1,964.94 | | | | | | | | | | | | \$0.00 |
| Cemetery Land | Cemetery Imp | 150,000.00 | \$117,500.00 | | 32,500.00 | 15,000.00 | 15,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | | | | | | | \$0.00 |
| VFW Aux. Cemetery Markers | | | | | 300.26 | | | | | | | \$5,461.34 | | | | | \$0.00 |
| Nuisance Housing Other Rehab/Demo | | | | | 21,367.50 | | | | | | | | | | | | \$0.00 |
| Tree Removal Nuisance | | | | | 25,000.00 | | | | | | | | | | | | \$0.00 |
| Basketball Goals - SCCF Grant | | | | | 5,000.00 | | | | | | | \$5,000.00 | | | | | \$5,000.00 |
| Total | | | | Total | 6,959,612.59 | \$955,538.00 | \$992,437.50 | \$957,237.50 | \$958,037.50 | \$953,637.50 | \$3,477,888.00 | \$875,959.13 | \$421,937.50 | \$269,237.50 | \$275,037.50 | \$270,637.50 | \$2,097,377.79 |

* Current interest for fund applied in total to this project

City of Goodland MERF

| | | Revenue | | | | Expenditure | | | | | | |
|-------------------------------------|-----------------|-----------------------|------------------------|----------------|----------------------|-------------|------------|------------|------------|------------|---------------|---------------|
| Project | Department | Original Project Cost | Project Balance Needed | Funding Source | Current Cash Balance | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| | | | | | | 5 | 6 | 7 | 8 | 9 | Total Revenue | Total Expend. |
| IT Backbone | All Depts ** | Ongoing | | | 10,258.54 | 12,000.00 | 12,000.00 | 12,000.00 | 12,000.00 | 12,000.00 | \$60,000.00 | - |
| City Travel Car | GF Gen Govt | 25,000.00 | 10,300.00 | GF | 14,700.00 | - | 3,500.00 | 3,500.00 | 3,500.00 | 3,500.00 | \$14,000.00 | 16,500.00 |
| Bullet Proof Vests | GF Police | Ongoing | | GF | (207.61) | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | \$10,000.00 | 750.00 |
| Upgrade Computers | GF Police | Ongoing | | GF | 3,297.39 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | \$5,000.00 | - |
| Canine Program | GF Police | Ongoing | | GF | 7,218.96 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | \$10,000.00 | - |
| Upgrade Police Car Equip. | * GF Police | Ongoing | | GF | 104,305.38 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | \$26,000.00 | 46,076.65 |
| Radio Replacement | GF Police | 40,000.00 | 31,320.10 | GF | 8,679.90 | 8,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | \$16,000.00 | - |
| Police Tax Lid Budget Increase | GF Police | 2025 Vehicle | | GF | 19,458.35 | - | - | - | - | - | \$0.00 | 19,458.35 |
| Police Vehicles/Equip | GF Police | 157,000.00 | | GF | 7,500.00 | 15,000.00 | 70,000.00 | 70,000.00 | 65,000.00 | 70,000.00 | \$290,000.00 | 155,000.00 |
| Police Grants | GF Police | AED Grant \$ dep here | | GF | 5,850.80 | - | - | - | - | - | \$0.00 | 129,070.00 |
| Police Unit Lease Purchase | GF Police | | | | - | - | - | - | - | - | \$1,000.00 | - |
| File Stamp | GF Mun Ct | 1,000.00 | 1,000.00 | GF | - | - | 500.00 | 500.00 | - | - | \$2,500.00 | - |
| City Share New Van (20%) | GF Van Trans. | 20,000.00 | 2,429.57 | GF | 17,570.03 | \$0.00 | \$0.00 | 500.00 | 500.00 | 500.00 | \$0.00 | - |
| Pickup Replacement | GF Bldg Insp | 23,000.00 | 11,912.51 | GF | 11,087.49 | - | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | \$12,000.00 | - |
| Single Axle Truck | GF St & Alley | 42,000.00 | (722.23) | GF | 42,722.23 | - | - | - | - | - | \$0.00 | - |
| Tandem Axle Truck | GF St & Alley | 150,000.00 | 2,119.98 | GF | 147,880.02 | 7,500.00 | 7,500.00 | 7,500.00 | 7,500.00 | 7,500.00 | \$37,500.00 | - |
| Pull Type Mower | GF St & Alley | 35,000.00 | (8,308.75) | GF | 43,308.75 | - | - | - | - | - | \$0.00 | - |
| Front End Loader | GF St & Alley | 170,000.00 | 167,500.00 | GF | 2,500.00 | 5,000.00 | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 | \$41,000.00 | - |
| Used Grader | GF St & Alley | 80,000.00 | 75,000.00 | GF | 5,000.00 | 10,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | \$70,000.00 | - |
| Asphalt Zipper (prev Tandem Ax Trk) | GF St & Alley | 190,000.00 | 32,588.80 | GF | 157,411.20 | 10,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | \$70,000.00 | - |
| Single Axle Truck | GF St & Alley | 42,000.00 | (1,676.00) | GF | 43,676.00 | - | - | - | - | - | \$0.00 | - |
| Riding Mower | GF St & Alley | 18,000.00 | (120.85) | GF | 18,120.85 | - | - | - | - | - | \$0.00 | - |
| Front End Loader | GF St & Alley | 170,000.00 | 55,697.80 | GF | 114,302.20 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | \$25,000.00 | - |
| Riding Mower | GF St & Alley | 18,000.00 | - | GF | 18,000.00 | - | - | - | - | - | \$0.00 | - |
| Street Sweeper | GF St & Alley | 280,000.00 | 230,573.64 | GF | 49,426.36 | - | 10,000.00 | 20,000.00 | 20,000.00 | 20,000.00 | \$70,000.00 | - |
| Single Axle Truck | GF St & Alley | 40,000.00 | (4,324.09) | GF | 44,324.09 | - | - | - | - | - | \$0.00 | - |
| Skid Loader | GF St & Alley | 70,000.00 | 46,257.07 | GF | 23,742.93 | 7,500.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | \$47,500.00 | - |
| Water Tank on Skids | GF St & Alley | 16,500.00 | 9,000.00 | GF | 7,500.00 | 5,000.00 | 7,000.00 | - | - | - | \$12,000.00 | - |
| 100 hp Tractor for mowing ST ROW | GF St & Alley | 130,000.00 | 107,500.00 | GF | 22,500.00 | 15,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | \$115,000.00 | - |
| Park Pickup | GF Parks | | | GF | 1,814.47 | - | - | - | - | - | \$0.00 | - |
| Park equipment & Imp | GF Parks | 21,000.00 | 13,250.00 | GF | 7,750.00 | 2,500.00 | 2,500.00 | 2,500.00 | 2,500.00 | 2,500.00 | \$12,500.00 | - |
| Utility Gator | GF Parks | 25,000.00 | 25,000.00 | GF | - | - | 1,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | \$16,000.00 | - |
| 2 Zero Turn Mowers | GF Parks | 25000 each | | GF | 7,782.86 | 4,000.00 | 5,500.00 | 5,500.00 | 5,500.00 | 5,500.00 | \$26,000.00 | - |
| Exhibit | GF Museum | | | GF | 335.00 | - | - | - | - | - | \$0.00 | - |
| Museum Alarm System | Museum | 6,500.00 | \$5,000.00 | | 1,500.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$5,000.00 | - |
| Tractor w/ scoop | GF Parks/Rec. | 40,000.00 | 5,290.99 | GF | 34,709.01 | - | - | - | - | - | \$0.00 | - |
| Make A Splash Donations | GF Water Park | | | | 580.00 | - | - | - | - | - | \$0.00 | - |
| Water Park Lesson Equipment | GF Water Park | | | GF | 236.40 | - | - | - | - | - | \$0.00 | - |
| Steever Water Park Equip | GF Water Park | | | GF | 45,938.00 | 8,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | \$48,000.00 | - |
| 6 Remote Subst Change outs | EL Production | 1,000,000.00 | 222,414.10 | EL | 777,585.90 | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | \$375,000.00 | - |
| Replace 4 motors Radiator bldg | EL Production | 60,000.00 | 60,000.00 | EL | - | - | 15,000.00 | - | - | - | \$15,000.00 | - |
| Replace GMC Pickup (chg toDustin) | EL Production | 30,000.00 | - | EL | 30,000.00 | - | - | - | - | - | \$0.00 | - |
| Replace Un 20 | EL Distribution | 325,000.00 | 87,450.43 | EL | 237,549.57 | 25,000.00 | 35,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | \$135,000.00 | - |
| Replace Service Pickup | EL Distribution | 32,700.00 | 24,525.00 | EL | 8,175.00 | 3,270.00 | 3,270.00 | 3,270.00 | 3,270.00 | 3,270.00 | \$16,350.00 | - |
| Trencher Backhoe | EL Distribution | | | EL | 2,036.41 | - | - | - | - | - | \$0.00 | - |
| Replace Un 19 | EL Distribution | 300,000.00 | 107,155.54 | EL | 192,844.46 | 25,000.00 | 35,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | \$135,000.00 | - |
| Replace Un 41 | EL Distribution | 215,000.00 | 29,871.88 | EL | 185,128.12 | - | 15,000.00 | - | - | - | \$15,000.00 | - |
| Replace Chipper | EL Distribution | 30,000.00 | (773.50) | EL | 30,773.50 | - | - | - | - | - | \$0.00 | - |
| Upgrade Computers/Software | EL Com & Gen | Ongoing | | EL | 5,614.37 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | \$10,000.00 | 1,000.00 |
| Christmas Decorations | EL Com & Gen | Ongoing | | EL | 28,346.18 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | \$50,000.00 | 13,000.00 |
| | | | | | | - | - | - | - | - | \$0.00 | - |
| | | | | | | - | - | - | - | - | \$0.00 | - |
| Vactron | Water Dist | 150,000.00 | 72,000.00 | WA | 78,000.00 | 12,000.00 | 12,000.00 | 12,000.00 | 12,000.00 | 12,000.00 | \$60,000.00 | - |
| | | | | | | - | - | - | - | - | \$0.00 | - |

City of Goodland MERF (cont.)

| | | | | | | Revenue | | | | | Expenditure | | | | | | | |
|---------------------------------------|----------------|-----------------------|------------------------|----------------|----------------------|--------------|------------|------------|------------|------------|---------------|--------------|------------|------------|-----------|---|---|---------------|
| | | | | | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | | | |
| | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| | | | | | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | | | | |
| | | | | | | 5 | 6 | 7 | 8 | 9 | Total Revenue | | 5 | 6 | 7 | 8 | 9 | Total Expend. |
| Project | Department | Original Project Cost | Project Balance Needed | Funding Source | Current Cash Balance | | | | | | | | | | | | | |
| Timberline Radio (prev Well Ctrl Upd) | Water Dist | 150,000.00 | 147,611.89 | WA | 2,388.11 | 7,000.00 | | | | | | \$7,000.00 | | | | | | - |
| Air Compressor | Water Dist | 15,000.00 | (1,067.59) | WA | 16,067.59 | | | | | | | \$0.00 | | | | | | - |
| Single Axle Trk w/tank and pump | WA Dist/SE Col | 35,000.00 | 24.68 | WA | 34,975.32 | | | | | | | \$0.00 | 35,000.00 | | | | | 35,000.00 |
| Shoring/Tools | WA Dist/SE Col | 5,000.00 | 151.78 | WA | 4,848.22 | | | | | | | \$0.00 | | | | | | - |
| Pickup Replacement | SE Treatment | - | - | SE | - | 5,000.00 | | | | | | \$5,000.00 | | | | | | - |
| | | | | | | | | | | | | \$0.00 | | | | | | - |
| Single Axle Trk w/tank and pump | SE Col/WA Dist | 35,000.00 | (3,451.99) | SE | 38,451.99 | | | | | | | \$0.00 | 38,000.00 | | | | | 38,000.00 |
| Sewerjet | SE Collection | 48,000.00 | 75.55 | SE | 47,924.45 | | | | | | | \$0.00 | | | | | | - |
| Vactron Truck | SE Collection | 200,000.00 | (1,184.66) | SE | 201,184.66 | | | | | | | \$0.00 | 200,000.00 | | | | | 200,000.00 |
| Shoring/Tools | SE Col/WA Dist | 5,000.00 | 151.78 | SE | 4,848.22 | | | | | | | \$0.00 | | | | | | - |
| Riding Mower | SE Treatment | | | SE | 22,855.80 | | | | | | | \$0.00 | | | | | | - |
| Replace Tractor | SE Treatment | 50,000.00 | (14.95) | SE | 50,014.95 | | | | | | | \$0.00 | | | | | | - |
| Bulk Diesel/Fuel(per Commission) | EL/GF | Tank Leak Repairs | | | 86,048.87 | | | | | | | \$0.00 | | | | | | - |
| | | | | | | | | | | | | \$0.00 | | | | | | - |
| Total | | | | | | 3,137,441.29 | 286,270.00 | 432,270.00 | 384,270.00 | 378,770.00 | 383,770.00 | 1,865,350.00 | 222,855.00 | 361,000.00 | 70,000.00 | - | - | 653,855.00 |

* Current interest for fund applied in total to this project

| | | 2025 |
|----|------------|-----------|
| ** | 11-02-7200 | 1,000.00 |
| | 11-03-7200 | 1,000.00 |
| | 11-04-7200 | 500.00 |
| | 11-06-7200 | 500.00 |
| | 11-09-7200 | 1,000.00 |
| | 11-11-7200 | 1,000.00 |
| | 11-15-7200 | 1,000.00 |
| | 11-17-7200 | 500.00 |
| | 11-19-7200 | 500.00 |
| | 11-25-7200 | 500.00 |
| | 15-40-7200 | 500.00 |
| | 15-42-7200 | 500.00 |
| | 15-44-7200 | 1,500.00 |
| | 21-40-7200 | 500.00 |
| | 21-42-7200 | 500.00 |
| | 23-41-7200 | 1,000.00 |
| | | 12,000.00 |

**2026
EMPLOYEE BENEFIT
AND
SELF INSURANCE
BUDGETS**

| EMPLOYEE BENEFITS - 45 | | ACTUAL | ACTUAL | BUDGET | REVISED | BUDGET |
|------------------------|----------------------------------|----------------|----------------|----------------|----------------|----------------|
| REVENUES | | 2023 | 2024 | 2025 | 2025 | 2026 |
| | Unencumbered Cash Balance | 194,466 | 138,825 | 132,992 | 140,932 | 96,733 |
| 0101 | Ad Valorem Tax | 553,552 | 613,475 | 627,985 | 596,586 | 704,218 |
| | Neighborhood Revitalization | (26,628) | (22,679) | (16,435) | (15,881) | (14,658) |
| 0103 | Delinquent Tax | 16,916 | 26,241 | 8,000 | 8,000 | 5,000 |
| 0105 | Excise Tax | 20 | 50 | 9 | 10 | 44 |
| 0107 | Motor Vehicle Tax | 83,674 | 77,994 | 72,805 | 72,805 | 72,032 |
| 0112 | Recreational Vehicle Tax | 1,590 | 1,357 | 1,477 | 1,200 | 1,273 |
| 0114 | 16/20 M Vehicle Tax | 4,241 | 3,750 | 3,951 | 3,800 | 4,031 |
| 0115 | In Lieu of Tax | - | - | - | - | - |
| 0345 | Interest on Investments | 9,599 | 9,743 | 8,000 | 10,000 | 9,500 |
| 0454 | Insurance Receipts | - | - | - | - | - |
| 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 | - | - | - | - | - |
| | Total Revenue | 837,430 | 848,756 | 838,784 | 817,452 | 878,173 |
| EXPENDITURES | | | | | | |
| 1050 | Health & Accident Insurance | 430,105 | 408,187 | 485,472 | 430,000 | 524,384 |
| 2060 | Remittance to Workman Comp | 22,368 | 30,896 | 38,000 | 13,926 | 38,000 |
| 4050 | Building & Land/NRP | - | - | - | - | - |
| 5040 | Remittance to Unemployment | 1,498 | 1,565 | 5,901 | 1,793 | 9,501 |
| 5090 | Remittance to Social Security | 116,147 | 121,595 | 137,274 | 120,000 | 137,140 |
| 5110 | Remittance to KPERS | 128,487 | 145,581 | 172,137 | 155,000 | 169,148 |
| | Total Expenditures | 698,605 | 707,824 | 838,784 | 720,719 | 878,173 |
| | Unencumbered Cash Balance | 138,825 | 140,932 | - | 96,733 | 0 |

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.

2026 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.
\$704,218 - \$14,658 *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
\$524,384 *Line items 45-01-1050*
- Workman's comp – same amount
\$38,000 *Line item 45-01-2060 Remittance to Workman Comp*
- Remittance to Unemployment.
\$9,501 *Line item 45-01-5040 Remittance to Unemployment*
- Social Security
\$137,140 *Line item 45-01-5090 Remittance to Social Security*
- KPERS
\$169,148 *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 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|----------------------------------|--------------------------------|----------------|----------------|----------------|------------------|------------------|
| Unencumbered Cash Balance | | 430,792 | 493,089 | 458,314 | 504,212 | 532,183 |
| 0345 | Interest on Investments | 11,032 | 16,913 | 11,000 | 15,000 | 13,000 |
| 0786 | Transfer from Sewer Utility | 19,508 | 23,712 | 27,964 | 26,468 | 28,997 |
| 0787 | Transfer from Empl. Benefits | 254,847 | 228,918 | 277,020 | 273,046 | 319,024 |
| 0788 | Transfer from Electric Utility | 173,312 | 148,202 | 170,766 | 182,686 | 200,423 |
| 0789 | Transfer from Water Utility | 25,655 | 21,508 | 23,480 | 30,771 | 33,711 |
| 0790 | Transfer from Econ. Dev. | - | - | - | - | - |
| 0893 | Misc. Reimbursements | - | - | - | - | - |
| Total Revenues | | 915,146 | 932,342 | 968,544 | 1,032,183 | 1,127,338 |
| EXPENDITURES | | | | | | |
| 5030 | Payments toward Stoploss | 422,057 | 428,130 | 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 | | 422,057 | 428,130 | 625,000 | 500,000 | 625,000 |
| Unencumbered Cash Balance | | 493,089 | 504,212 | 343,544 | 532,183 | 502,338 |

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.

2026 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.
\$532,183 – current cash balance expected for fund
\$1,127,338 – expected total revenues plus unencumbered cash balance
- 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.

2026 AIRPORT BUDGETS

| AIRPORT FUND - 09 | | ACTUAL | ACTUAL | BUDGET | REVISED | BUDGET |
|---------------------|----------------------------------|----------------|----------------|----------------|----------------|----------------|
| REVENUES | | 2023 | 2024 | 2025 | 2025 | 2026 |
| | Unencumbered Cash Balance | 377,322 | 375,357 | 347,783 | 352,375 | 377,943 |
| 0101 | Ad Valorem Tax | 24,115 | 9,438 | - | - | 50,000 |
| | Neighborhood Revitalizaion | (1,141) | (349) | - | - | (1,063) |
| 0103 | Delinquent Tax | 332 | 586 | - | 250 | - |
| 0105 | Excise Tax | 1 | 2 | - | - | - |
| 0107 | Motor Vehicle Tax | 1,582 | 2,808 | 1,120 | 1,120 | - |
| 0112 | Recreational Vehicle Tax | 10 | 51 | 23 | 20 | - |
| 0114 | 16/20 M Tax | 45 | 128 | 61 | 100 | - |
| 0115 | In Lieu of Tax | - | - | - | - | - |
| 0232 | Reimb. From KDOT | - | - | - | - | - |
| 0234 | Reimb. From U.S. Treasurer | - | - | - | - | - |
| 0345 | Interest on Investments | 9,600 | 14,148 | 15,000 | 10,000 | 10,000 |
| 0566 | Hangar Rental Income | 28,625 | 31,325 | 30,000 | 28,600 | 30,000 |
| 0893 | Miscellaneous/Gas Royalty | 988 | 950 | 900 | 1,000 | 950 |
| | Total Revenues | 441,479 | 434,444 | 394,887 | 393,465 | 467,830 |
| EXPENDITURES | | | | | | |
| 2040 | Engineering Fees | - | - | - | - | - |
| 2200 | Other - Contractual | - | - | - | - | - |
| 4010 | Other - Capital outlay | 66,122 | 82,069 | 394,887 | 15,522 | 417,830 |
| 4050 | Building & Land/NRP | - | - | - | - | 50,000 |
| 4070 | Capital Maintenance | - | - | - | - | - |
| 7100 | Transfer to CIRF | - | - | - | - | - |
| 7200 | Transfer to MERF | - | - | - | - | - |
| | Total Expenditures | 66,122 | 82,069 | 394,887 | 15,522 | 467,830 |
| | Unencumbered Cash Balance | 375,357 | 352,375 | - | 377,943 | 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 | |
|-----------------------------|---|-------------|------------|-------------|--|
| 2021-25 | 2021 Rehabilitate/Extend Runway 5-23 # | 3,311,108 | 3,295,582 | 15,526 | 100% Fed up to grant amt, then either 5 or 10% local |
| 2023 | 2022 Change order to RW 5-23 to move PAPI | 176,275 | 176,275 | | |
| 2024 | KDOT Aviation Pavement Preservation *** | 401,017 | 342,916 | 58,102 | |
| 2024 | 026 Acquire Snow Removal Equipment(FAA) * | 332,532 | 299,278 | 33,254 | |
| 2024 | 027 Acquire Snow Removal Equipment(BIL) * | 337,778 | 304,000 | 33,778 | |
| 2024 | 028 Acquire Snow Removal Equipment(BIL) * | 160,000 | 144,000 | 16,000 | |
| 2024 | 029 Acquire Snow Removal Equipment(BIL) * | 140,566 | 126,509 | 14,057 | |
| 2026 | Construct SRE Bldg (FAA) * | 412,000 | 80,800 | 41,200 | |
| 2026 | Construct SRE Bldg (BIL) * | | 290,000 | | |
| 2026 | Drainage Imp west of hangars | 50,000.00 | | 50,000.00 | Estimate for contract wk |

| AIRPORT IMPROVEMENT - 31 | | ACTUAL | ESTIMATED | ESTIMATE |
|--------------------------|----------------------------------|------------------|---------------|----------------|
| REVENUES | | 2024 | ACTUAL 2025 | 2026 |
| | Unencumbered Cash Balance | (478,634) | (587,743) | 0 |
| 0234 | Reimbursement from US Treas. | 787,670 | 600,542 | 370,800 |
| 0710 | Transfer from Capital Reserve | - | - | - |
| 0711 | Transfer from Airport Fund | 82,068 | 15,522 | 41,200 |
| 0893 | Miscellaneous | - | - | - |
| | Total Revenues | 391,104 | 28,321 | 412,000 |
| EXPENDITURES | | | | |
| 2010 | Construction | 910,015 | - | 357,000 |
| 2040 | Engineers & Fiscal Agent Fees | 68,832 | 28,321 | 55,000 |
| | Total Expenditures | 978,847 | 28,321 | 412,000 |
| | Unencumbered Cash Balance | (587,743) | 0 | 0 |

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 | 100% Fed up to grant amt, then either 5 or 10% local |
|-----------------------------|---|-------------|------------|-------------|--|
| | | | | | |
| 2021-25 | 2021 Rehabilitate/Extend Runway 5-23 # | 3,311,108 | 3,295,582 | 15,526 | |
| 2023 | 2022 Change order to RW 5-23 to move PAPI | 176,275.00 | 176,275.00 | | |
| 2024 | KDOT Aviation Pavement Preservation *** | 401,017.33 | 342,915.60 | 58,101.73 | |
| 2024 | 026 Acquire Snow Removal Equipment(FAA) * | 332,531.56 | 299,278.00 | 33,253.56 | |
| 2024 | 027 Acquire Snow Removal Equipment(BIL) * | 337,777.74 | 304,000.00 | 33,777.74 | |
| 2024 | 028 Acquire Snow Removal Equipment(BIL) * | 160,000.00 | 144,000.00 | 16,000.00 | |
| 2024 | 029 Acquire Snow Removal Equipment(BIL) * | 140,566.00 | 126,509.00 | 14,057.00 | |
| 2025 | Construct SRE Bldg (FAA) * | 412,000.00 | 80,800.00 | 41,200 | |
| 2025 | Construct SRE Bldg (BIL) * | | 290,000.00 | | |

2026 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%. However, change orders approved for these grants may be subject to funding at the 95/5 or 90/10 funding level for amounts exceeding original grant award.]

| Current & Upcoming Projects | Total Proj. | Fed. Share | Local Share |
|----------------------------------|-------------|------------|-------------|
| 21 Rehab/Extend RW 5-23 | 3,311,108 | 3,295,582 | 15,526 |
| 23 Change order RW 5/23 for PAPI | 176,275 | 176,275 | |
| 24 KDOT Av Pavement Preservation | 401,017 | 342,916 | 58,102 |
| 24 026 Acquire SRE FAA | 332,532 | 299,278 | 33,254 |
| 24 027 Acquire SRE BIL | 337,778 | 304,000 | 33,778 |
| 24 028 Acquire SRE BIL | 160,000 | 144,000 | 16,000 |
| 24 029 Acquire SRE BIL | 140,556 | 126,509 | 14,057 |
| 25 Construct SRE Bldg FAA | 412,000 | 80,800 | 41,200 |
| 25 Construct SRE Bldg BIL | | 290,000 | |

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

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

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

It is a balancing act to pursue projects 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.

2026

LIBRARY

BUDGETS

| LIBRARY - 13 REVENUES | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|--------------------------|----------------------------------|----------------|----------------|----------------|-----------------|----------------|
| | Unencumbered Cash Balance | - | - | - | - | (0) |
| 0101 | Ad Valorem Tax | 171,380 | 174,564 | 196,489 | 186,665 | 212,726 |
| | Neighborhood Revitalization | (8,226) | (6,453) | (4,994) | (4,969) | (4,428) |
| 0103 | Delinquent Tax | 5,617 | 8,095 | 2,000 | 3,000 | 2,000 |
| 0105 | Excise Tax | 7 | 15 | 2 | 2 | 14 |
| 0107 | Motor Vehicle Tax | 20,700 | 23,596 | 20,718 | 20,718 | 22,538 |
| 0112 | Recreational Vehicle Tax | 448 | 412 | 420 | 400 | 398 |
| 0114 | 16/20 M Vehicle Tax | 1,228 | 1,128 | 1,125 | 1,125 | 1,262 |
| 0115 | In Lieu of Tax | - | - | - | - | - |
| | Total Revenues | <u>191,154</u> | <u>201,357</u> | <u>215,760</u> | <u>206,941</u> | <u>234,510</u> |
| EXPENDITURES | | | | | | |
| 4050 | Building & Land/NRP | - | - | - | - | - |
| 5050 | Appropriation to Library Board | <u>191,154</u> | <u>201,357</u> | <u>215,760</u> | <u>206,941</u> | <u>234,510</u> |
| | Total Expenditures | <u>191,154</u> | <u>201,357</u> | <u>215,760</u> | <u>206,941</u> | <u>234,510</u> |
| | Unencumbered Cash Balance | - | - | - | (0) | (0) |

K.S.A. 12-1220

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

| EMPLOYEE BENEFITS - 46 LIBRARY REVENUES | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|---|-----------------------------|----------------|----------------|----------------|-----------------|----------------|
| Unencumbered Cash Balance | | - | - | - | - | - |
| 0101 | Ad Valorem Tax | 32,480 | 34,170 | 37,601 | 35,721 | 39,183 |
| | Neighborhood Revitalization | (1,568) | (1,263) | (956) | (952) | (816) |
| 0103 | Delinquent Tax | 1,476 | 1,848 | 1,000 | 1,000 | 1,000 |
| 0105 | Excise Tax | 2 | 3 | - | - | 3 |
| 0107 | Motor Vehicle Tax | 5,526 | 4,754 | 4,054 | 4,054 | 4,313 |
| 0112 | Recreational Vehicle Tax | 120 | 82 | 82 | 80 | 76 |
| 0114 | 16/20 M Vehicle Tax | 328 | 231 | 219 | 219 | 241 |
| 0115 | In Lieu of Tax | - | - | - | - | - |
| Total Revenue | | 38,364 | 39,825 | 42,000 | 40,122 | 44,000 |
| EXPENDITURES | | | | | | |
| 4050 | Building & Land/NRP | - | - | - | - | - |
| 5050 | Remittance to Library | 38,364 | 39,825 | 42,000 | 40,122 | 44,000 |
| Total Expenditures | | 38,364 | 39,825 | 42,000 | 40,122 | 44,000 |
| 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.

**2026
OTHER
BUDGETED
FUNDS**

| BOND & INTEREST - 12 REVENUES | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|----------------------------------|----------------------------------|----------------|----------------|----------------|-----------------|----------------|
| | Unencumbered Cash Balance | 19,098 | 25,341 | 2,495 | 19,244 | 27,791 |
| 0101 | Ad Valorem Tax | 259,384 | 239,604 | 278,633 | 264,700 | 254,831 |
| | Neighborhood Revitalization | (12,454) | (8,857) | (7,082) | (7,046) | (5,304) |
| 0103 | Delinquent Tax | 8,842 | 12,201 | - | 5,000 | - |
| 0105 | Excise Tax | 11 | 23 | 3 | 12 | 19 |
| 0107 | Motor Vehicle Tax | 33,444 | 35,843 | 28,431 | 28,431 | 31,960 |
| 0112 | Recreational Vehicle Tax | 695 | 626 | 577 | 450 | 565 |
| 0114 | 16/20 M Vehicle Tax | 1,909 | 1,716 | 1,543 | 1,600 | 1,788 |
| 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 | 2,412 | 4,497 | - | 5,000 | - |
| 0784 | Transfer From Imp. Fund | - | - | - | - | - |
| | Total Revenues | 313,341 | 310,994 | 304,600 | 317,391 | 311,650 |
| EXPENDITURES | | | | | | |
| 4050 | Building & Land/NRP | - | - | - | - | - |
| 6010 | Bond Principal | 250,000 | 260,000 | 265,000 | 265,000 | 275,000 |
| 6020 | Interest Coupons | 38,000 | 31,750 | 24,600 | 24,600 | 16,650 |
| 6030 | Commission & Postage | - | - | - | - | - |
| 6040 | Cash Basis Guarantee | - | - | 15,000 | - | 20,000 |
| 6090 | Cost of Issuance | - | - | - | - | - |
| 7870 | Transfer to General Operating | - | - | - | - | - |
| | Total Expenditures | 288,000 | 291,750 | 304,600 | 289,600 | 311,650 |
| | Unencumbered Cash Balance | 25,341 | 19,244 | - | 27,791 | - |

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 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|-------------------------------------|----------------------------------|----------------|----------------|----------------|-----------------|----------------|
| | Unencumbered Cash Balance | 275,150 | 280,299 | 262,287 | 265,465 | 260,610 |
| 0345 | Interest on Investments | 4,593 | 6,913 | 5,000 | 5,000 | 5,000 |
| 0451 | Cemetery Lot Sales | 2,800 | 4,800 | 5,000 | 8,000 | 5,000 |
| 0452 | Burial Permit Sales | 5,500 | 4,800 | 5,500 | 4,700 | 5,000 |
| 0500 | Revenue from Tree Fund | 100 | 100 | 100 | 200 | 100 |
| 0510 | Revenue from Fence Fund | 44 | 87 | 100 | 95 | 95 |
| 0560 | Transfer from Cemetery Funds | - | - | - | - | - |
| 0893 | Miscellaneous | - | - | - | - | - |
| | Total Revenues | 288,187 | 296,999 | 277,987 | 283,460 | 275,805 |
| EXPENDITURES | | | | | | |
| 2140 | Professional Services | - | 4,150 | 150 | 250 | 1,000 |
| 3060 | Equipment Maintenance | - | - | - | - | - |
| 3120 | Operating Supplies | - | 117 | 50 | 100 | 150 |
| 3180 | Other | - | - | - | - | - |
| 4020 | New Equipment | - | - | - | - | - |
| 4050 | Building and Land | 7,138 | 25,480 | 36,500 | 20,000 | 36,500 |
| 4200 | Tree Fund | 750 | 1,787 | 30,000 | 2,500 | 3,000 |
| 4300 | Fence Fund | - | - | 35,000 | - | 35,000 |
| | Total Expenditures | 7,888 | 31,534 | 101,700 | 22,850 | 75,650 |
| | Unencumbered Cash Balance | 280,299 | 265,465 | 176,287 | 260,610 | 200,155 |

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 | 3,000 |

| LAW ENF. TRUST - 19 REVENUES | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|---------------------------------|---------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 0107 | Vehicle Impound Proceeds | - | - | - | - | - |
| 0318 | Regional Training Proceeds | - | - | - | - | - |
| 0345 | Interest on Investments | 668 | 2,272 | 2,000 | 2,000 | 2,000 |
| 0464 | Federal Equitable Sharing Proc. | - | - | - | - | - |
| 0891 | Pending or Holding Prop. Proc. | - | - | - | - | - |
| 0892 | State Drug Tax Sharing Proceeds | - | - | - | - | - |
| 0893 | State Special LETF Proceeds | 58,085 | 9,628 | 10,000 | 10,000 | 10,000 |
| 0894 | Miscellaneous Reimbursement | - | - | - | - | - |
| Total Revenues | | 58,753 | 11,900 | 12,000 | 12,000 | 12,000 |
| Balance January 1 | | 14,795 | 62,869 | 67,969 | 66,795 | 61,795 |
| Sub-Total | | 73,548 | 74,769 | 79,969 | 78,795 | 73,795 |
| LESS: Expenditures | | 10,679 | 7,974 | 22,000 | 17,000 | 22,000 |
| UNENCUMBERED CASH BAL. | | 62,869 | 66,795 | 57,969 | 61,795 | 51,795 |

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 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|---|------------------------------------|----------------|----------------|----------------|-----------------|----------------|
| STATE SPECIAL - 01 | | | | | | |
| 2200 | Contractual | 6,518 | 1,176 | 2,000 | 2,000 | 2,000 |
| 4010 | Other Capital Outlay | - | - | - | - | - |
| 4020 | New Equipment | 4,161 | 6,798 | 20,000 | 15,000 | 20,000 |
| 4040 | Office Equipment | - | - | - | - | - |
| 4050 | Forfeiture | - | - | - | - | - |
| 4060 | Training | - | - | - | - | - |
| | Total State Special | 10,679 | 7,974 | 22,000 | 17,000 | 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 | 10,679 | 7,974 | 22,000 | 17,000 | 22,000 |
| 01-4020 | Equipment | 20,000 | | | | |

| MUNICIPAL COURT DIVERSION FEES - 18 REVENUES | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|--|----------------------------------|----------------|----------------|----------------|-----------------|----------------|
| | Unencumbered Cash Balance | 14,351 | 13,716 | 9,116 | 13,660 | 11,560 |
| 0344 | Fees Collected | 2,000 | 2,260 | 2,000 | 2,500 | 2,500 |
| 0345 | Interest on Investments | 305 | 425 | 400 | 400 | 400 |
| 0893 | Miscellaneous Reimbursement | - | - | - | - | - |
| | Total Revenue | 16,656 | 16,401 | 11,516 | 16,560 | 14,460 |
| EXPENDITURES | | | | | | |
| 2170 | Schooling and Training | 584 | 553 | 1,500 | 1,000 | 1,500 |
| 4020 | New Equipment/Software | 2,356 | 2,188 | 4,000 | 4,000 | 4,000 |
| | Total Expenditures | 2,940 | 2,741 | 5,500 | 5,000 | 5,500 |
| | Unencumbered Cash Balance | 13,716 | 13,660 | 6,016 | 11,560 | 8,960 |

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 | 4,000 |
|------|------------------|-------|

| SPECIAL HIGHWAY - 06 REVENUES | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|----------------------------------|----------------------------------|----------------|----------------|----------------|-----------------|----------------|
| | Unencumbered Cash Balance | 98,176 | 77,850 | 94,530 | 113,311 | 66,811 |
| 0234 | Reimbursement from the State | - | 300,691 | - | - | - |
| 0345 | Interest on Investments | - | - | - | - | - |
| 0594 | Gasoline Tax | 119,543 | 119,537 | 118,000 | 118,500 | 118,500 |
| | Total Revenues | 217,719 | 498,078 | 212,530 | 231,811 | 185,311 |
| EXPENDITURES | | | | | | |
| 3000 | Repair and Maintenance | - | - | - | - | - |
| 3120 | Reconstruction | 139,869 | 384,767 | 165,000 | 165,000 | 165,000 |
| 4000 | New Construction | - | - | - | - | - |
| | Total Expenditures | 139,869 | 384,767 | 165,000 | 165,000 | 165,000 |
| | Unencumbered Cash Balance | 77,850 | 113,311 | 47,530 | 66,811 | 20,311 |

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.

2024 Cost Share Grant project was tracked in this fund. Project included two driving lanes & full intersection repair on Caldwell Ave. Used gas tax money from the State as local share for grant. Cost Share Grant is 80/20 split for construction.

| SPECIAL PARKS & REC. - 26 | | ACTUAL | ACTUAL | BUDGET | REVISED | BUDGET |
|---------------------------|----------------------------------|---------------|---------------|--------------|---------------|---------------|
| REVENUES | | 2023 | 2024 | 2025 | 2025 | 2026 |
| | Unencumbered Cash Balance | 10,427 | 6,176 | 176 | 9,793 | 7,293 |
| 0109 | Local Liquor Tax | 9,791 | 9,478 | 9,020 | 9,500 | 9,000 |
| 0345 | Interest on Investments | - | - | - | - | - |
| | Total Revenues | 20,218 | 15,654 | 9,196 | 19,293 | 16,293 |
| EXPENDITURES | | | | | | |
| 2200 | Contractual | - | - | - | - | - |
| 3180 | Other Commodities | - | - | - | - | - |
| 4010 | Capital Outlay | 14,042 | 5,861 | 9,176 | 12,000 | 12,000 |
| | Total Expenditures | 14,042 | 5,861 | 9,176 | 12,000 | 12,000 |
| | Unencumbered Cash Balance | 6,176 | 9,793 | 20 | 7,293 | 4,293 |

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. Sidewalk was not completed.
In 2025, completing sprinklers in Steever Park and will need to assess a budget amendment if get grant for pickle ball.

| VEHICLE INSPECTION (VIN) - 25 REVENUES | | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2025 | REVISED 2025 | BUDGET 2026 |
|---|---------------------------|----------------|----------------|----------------|-----------------|----------------|
| Unencumbered Cash Balance | | 31,177 | 32,795 | 25,008 | 31,534 | 27,434 |
| 0345 | Interest on Investments | 792 | 1,186 | 1,000 | 900 | 1,000 |
| 0347 | Fees Collected | 10,000 | 11,040 | 10,000 | 10,000 | 10,000 |
| Total Revenue | | 41,969 | 45,021 | 36,008 | 42,434 | 38,434 |
| EXPENDITURES | | | | | | |
| 2150 | Remittance to State of KS | - | - | - | - | - |
| 2170 | Schooling and Training | 2,529 | 4,414 | 8,000 | 6,000 | 8,000 |
| 3180 | Supplies | 1,000 | 1,000 | 1,500 | 1,000 | 1,500 |
| 4020 | New Equipment | 5,645 | 8,073 | 8,000 | 8,000 | 9,000 |
| 4040 | Office Equipment | - | - | - | - | - |
| Total Expenditures | | 9,174 | 13,487 | 17,500 | 15,000 | 18,500 |
| Unencumbered Cash Balance | | 32,795 | 31,534 | 18,508 | 27,434 | 19,934 |

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 the State a portion of each VIN as in previous years. Monies in this fund are retained for training and new equipment for the police department.

| | | |
|------|------------------|-------|
| 4020 | Ammunition | 3,000 |
| | Police Equipment | 6,000 |

**2026
OTHER
NON-BUDGETED
FUNDS**

| ARPA PROJECT - 35 | | ACTUAL 2024 | ESTIMATED ACTUAL 2025 | ESTIMATE ACTUAL 2026 |
|-------------------|----------------------------------|----------------|--------------------------|-------------------------|
| | Unencumbered Cash Balance | 216,568 | - | - |
| 0234 | Reimb. From State of Kansas | - | - | - |
| 0345 | Interest on Investments | 5,250 | - | - |
| 0789 | Transfer from Water | - | - | - |
| | Total Revenues | 221,818 | - | - |
| EXPENDITURES | | | | |
| 2040 | Engineering Fees | - | - | - |
| 2050 | Construction Costs | 221,818 | - | - |
| 2140 | Professional Services | - | - | - |
| 2150 | Issue Cost | - | - | - |
| 7040 | Transfer to BASE Grant St. Imp. | - | - | - |
| | Total Expenditures | 221,818 | - | - |
| | Unencumbered Cash Balance | - | - | - |

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 2024 | ESTIMATE ACTUAL 2025 |
|----------------------------------|-------------------------------|----------------|-------------------------|
| Unencumbered Cash Balance | | - | - |
| 0234 | CID Proj. 25th St Sales Tax | - | - |
| 0345 | CID Proj. - Irvin Development | 98,597 | 75,000 |
| 0360 | CID Proj. - 24/7 Project | 68,296 | 75,000 |
| 0893 | CID Proj. | - | - |
| Total Revenues | | <u>166,893</u> | <u>150,000</u> |
| EXPENDITURES | | | |
| 2040 | CID Proj. - 25th Street | - | - |
| 2050 | CID Proj. - Irvin Development | 89,105 | 75,000 |
| 2060 | CID Proj. - 24/7 Project | 77,788 | 75,000 |
| 2140 | CID Proj. | - | - |
| 2300 | CID Proj. | - | - |
| 3120 | CID Proj. | - | - |
| 6020 | CID Proj. | - | - |
| 6090 | CID Proj. | - | - |
| Total Expenditures | | <u>166,893</u> | <u>150,000</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 | | 2024 | ACTUAL 2025 |
| | Unencumbered Cash Balance | - | 2 |
| 0234 | Payment from State | - | - |
| 0235 | Utility Loan Payment | 1,648 | 1,614 |
| 0345 | Interest on Investment | - | - |
| | Total Revenues | <u>1,648</u> | <u>1,616</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 | 2 | 2 |

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 2024 | ESTIMATED ACTUAL 2025 |
|---------------------------------------|-------------------------|----------------|--------------------------|
| Unencumbered Cash Balance | | 147,278 | 158,078 |
| 0575 | Meter Deposit Receipts | <u>34,154</u> | <u>30,000</u> |
| Total Revenues | | 181,432 | 188,078 |
| EXPENDITURES | | | |
| 5060 | Meter Deposits Refunded | <u>23,354</u> | <u>24,500</u> |
| Total Expenditures | | 23,354 | 24,500 |
| Unencumbered Cash Balance | | 158,078 | 163,578 |

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 2024 | ESTIMATE ACTUAL 2025 |
|-------------------------------------|----------------------------------|----------------|-------------------------|
| | Unencumbered Cash Balance | 5,609 | 5,786 |
| 0345 | Interest on Investment | 177 | 185 |
| 0454 | Building Insurance Payment | - | - |
| | Total Revenues | <u>5,786</u> | <u>5,971</u> |
| EXPENDITURES | | | |
| 5060 | Approved Refunds | - | 5,971 |
| | Total Expenditures | <u>-</u> | <u>5,971</u> |
| | Unencumbered Cash Balance | 5,786 | - |

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 2024 | ESTIMATED ACTUAL 2025 | ESTIMATE 2026 |
|-------------------------------|----------------------------------|----------------|--------------------------|------------------|
| | Unencumbered Cash Balance | 73,002 | 88,591 | 98,391 |
| 0345 | Interest on Investments | 4,138 | 1,500 | 1,000 |
| 0451 | Donations and Gifts | 9,685 | 8,000 | 8,500 |
| 0567 | Visitor Donations | 298 | 300 | 400 |
| 0893 | Miscellaneous | 2,110 | - | - |
| | Total Revenues | 89,233 | 98,391 | 108,291 |
| EXPENDITURES | | | | |
| 2140 | Professional Services | 642 | - | 750 |
| 3060 | Equipment Maintenance | - | - | - |
| 3130 | Education/Exhibits | - | - | 1,500 |
| 4020 | New Equipment | - | - | - |
| 4050 | Building & Land | - | - | - |
| 7400 | Transfer to | - | - | - |
| | Total Expenditures | 642 | - | 2,250 |
| | Unencumbered Cash Balance | 88,591 | 98,391 | 106,041 |

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: 03/25/2025

Max Alderman Donation:

60,410.81

Match Day monies: (2023 rem \$259.31, 2024 rem \$5,733.18, 2025 \$6,937.50)

12,929.99

Misc. Memorial Donations

5,545.81

Brick Fundraiser

1,985.00

| SALES TAX - 14 REVENUES | | ACTUAL 2024 | ESTIMATE ACTUAL 2025 |
|----------------------------------|-------------------------------|----------------|-------------------------|
| Unencumbered Cash Balance | | - | - |
| 0574 | Collections | 242,622 | 262,000 |
| Total Revenues | | <u>242,622</u> | <u>262,000</u> |
| EXPENDITURES | | | |
| 5080 | Remittance to state of Kansas | 242,622 | 262,000 |
| Total Expenses | | <u>242,622</u> | <u>262,000</u> |
| 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 | | 2024 | ACTUAL 2025 |
| | Unencumbered Cash Balance | 3,892 | 4,629 |
| 0567 | Collections | 10,141 | 10,600 |
| | Total Revenues | <u>14,033</u> | <u>15,229</u> |
| EXPENDITURES | | | |
| 5080 | Miscellaneous | - | - |
| 5090 | Payments to State | 9,404 | 10,600 |
| | Total Expenditures | <u>9,404</u> | <u>10,600</u> |
| | Unencumbered Cash Balance | 4,629 | 4,629 |

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 | | 2024 | ACTUAL 2025 |
| | Unencumbered Cash Balance | 621,648 | 37,424 |
| 0234 | Reimb Base Grant | 1,072,051 | 38,296 |
| 0235 | Reimb Cost Share Grant | 1,500 | - |
| 0345 | Interest on Investments | - | - |
| 0893 | Misc. Reimb. | - | - |
| | Total Revenues | <u>1,695,199</u> | <u>75,720</u> |
| EXPENDITURES | | - | - |
| 2050 | Construction Costs Base Grant | 1,595,535 | 60,160 |
| 2060 | Construction Costs Cost Share Grant | - | - |
| 2140 | Professional Services Base Grant | 62,240 | 15,560 |
| 2150 | Professional Services Cost Share Gr. | - | - |
| 3060 | Equipment Main. | - | - |
| | Total Expenditures | <u>1,657,775</u> | <u>75,720</u> |
| | Unencumbered Cash Balance | 37,424 | - |

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 the KDOC BASE grant that is 75/25 split for the Industrial Park Street, Sewer and Water Improvements.

| Current & Upcoming Projects | | TOTAL Proj. | Grant Share | Local Share |
|-----------------------------|--|-------------|-------------|-------------|
| 2024-25 | 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 2024 | ESTIMATED ACTUAL 2025 |
|--------------------------------------|----------------------------------|----------------|--------------------------|
| | Unencumbered Cash Balance | 88,982 | 91,284 |
| 0575 | Meter Deposit Receipts | 16,074 | 16,000 |
| 0580 | Flow Meter Deposits | 3,750 | 3,000 |
| | Total Revenues | 108,806 | 110,284 |
| EXPENDITURES | | | |
| 5070 | Meter Deposits Refunded | 13,022 | 15,000 |
| 5100 | Flow Meter Refunded | 4,500 | 3,750 |
| | Total Expenditures | 17,522 | 18,750 |
| | Unencumbered Cash Balance | 91,284 | 91,534 |

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

City of Goodland
Month-end Fund Balance
June 2025

| Fund No. | Fund | Beginning Balance | Deposits | Disbursements | Ending Balance | Investments | Total |
|-----------------|----------------------------------|--------------------------|---------------------|-----------------------|-----------------------|---------------------|----------------------|
| 02 | Sales Tax Imp Project | 0.00 | - | - | 0.00 | - | 0.00 |
| 03 | Museum Endowment | 7,556.91 | 10,497.46 | (10,000.00) | 8,054.37 | 94,086.55 | 102,140.92 |
| 04 | Street & Proj Improvement | 48,120.05 | - | - | 48,120.05 | - | 48,120.05 |
| 05 | Cemetery Improvement | 62,774.02 | 5,210.90 | (7,530.00) | 60,454.92 | 203,091.29 | 263,546.21 |
| 06 | Special Highway | 91,956.73 | 31,000.00 | (31,000.00) | 91,956.73 | 78,000.00 | 169,956.73 |
| 07 | Self Insurance | 119,250.28 | 132,489.73 | (107,875.57) | 143,864.44 | 360,000.00 | 503,864.44 |
| 09 | Airport Fund | 138,773.82 | 27,487.33 | (24,000.00) | 142,261.15 | 229,000.00 | 371,261.15 |
| 11 | General | 733,305.78 | 518,255.82 | (343,888.85) | 907,672.75 | 50,000.00 | 957,672.75 |
| 12 | Bond and Interest | 172,129.39 | 95,143.06 | - | 267,272.45 | 15,500.00 | 282,772.45 |
| 13 | Library | - | 66,983.17 | (66,983.17) | - | - | - |
| 14 | Sales Tax | 228.42 | 19,389.42 | (19,599.91) | 17.93 | - | 17.93 |
| 15 | Electric Utility | 751,370.66 | 491,330.21 | (394,014.49) | 848,686.38 | 440,000.00 | 1,288,686.38 |
| 18 | Municipal Court Diversion Fees | 4,885.23 | 212.52 | - | 5,097.75 | 10,000.00 | 15,097.75 |
| 19 | Law Enforcement Trust | 39,037.68 | 2,629.72 | (3,000.00) | 38,667.40 | 28,000.00 | 66,667.40 |
| 20 | Electric Meter Deposit | 55,242.43 | 60,940.00 | (60,000.00) | 56,182.43 | 102,000.00 | 158,182.43 |
| 21 | Water Utility | (31,752.51) | 137,731.45 | (60,326.42) | 45,652.52 | 185,700.00 | 231,352.52 |
| 22 | Water Service Deposit | 52,294.13 | 74.50 | (2,000.00) | 50,368.63 | 42,000.00 | 92,368.63 |
| 23 | Sewer Utility | 108,603.24 | 41,394.40 | (18,296.47) | 131,701.17 | 40,000.00 | 171,701.17 |
| 25 | Vehicle Inspections (VIN) | 14,568.70 | 1,168.66 | - | 15,737.36 | 20,000.00 | 35,737.36 |
| 26 | Special Park & Recreation | 2,054.86 | 2,409.28 | (51.98) | 4,412.16 | 5,000.00 | 9,412.16 |
| 27 | Grant Improvement Reserve Fund | 6,075.17 | - | (5,000.00) | 1,075.17 | 12,800.00 | 13,875.17 |
| 28 | CID Projects | 12,778.70 | 10,666.30 | (12,778.70) | 10,666.30 | - | 10,666.30 |
| 29 | Fire Equipment | - | - | - | - | - | - |
| 30 | Health and Sanitation | 20,753.63 | 49,663.45 | (45,980.00) | 24,437.08 | 25,000.00 | 49,437.08 |
| 31 | Airport Improvement | (194,946.16) | - | - | (194,946.16) | - | (194,946.16) |
| 32 | Electric Reserve | 164,771.95 | 142,800.11 | (142,000.00) | 165,572.06 | 447,000.00 | 612,572.06 |
| 33 | Water Reserve | 103,736.41 | 50,745.99 | (55,000.00) | 99,482.40 | 237,000.00 | 336,482.40 |
| 34 | CDBG Grant | 0.00 | - | - | 0.00 | - | 0.00 |
| 35 | ARPA Project | 0.00 | - | - | 0.00 | - | 0.00 |
| 36 | M.E.R.F | 882,022.28 | 376,771.51 | (388,140.08) | 870,653.71 | 2,264,500.00 | 3,135,153.71 |
| 37 | Sewer Reserve | 78,077.44 | 211.03 | - | 78,288.47 | 151,000.00 | 229,288.47 |
| 38 | Capital Improvement Reserve Fund | 3,423,316.49 | 1,080,575.21 | (1,134,882.61) | 3,369,009.09 | 3,580,000.00 | 6,949,009.09 |
| 39 | Efficiency KS Project | 0.69 | 137.36 | (137.13) | 0.92 | - | 0.92 |
| 40 | Insurance Proceeds Fund | 5,848.10 | 16.14 | - | 5,864.24 | - | 5,864.24 |
| 45 | Employee Benefits | 208,320.51 | 217,316.20 | (59,932.30) | 365,704.41 | 50,000.00 | 415,704.41 |
| 46 | Library Employee Benefits | - | 12,867.22 | (12,867.22) | - | - | - |
| 48 | State Water Plan | 5,693.25 | 744.54 | - | 6,437.79 | - | 6,437.79 |
| TOTAL | | 7,086,848.28 | 3,586,862.69 | (3,005,284.90) | 7,668,426.07 | 8,669,677.84 | 16,338,103.91 |
| | FNB Bank | - | - | - | - | 4,293,500.00 | 4,293,500.00 |
| | THE BANK | 0.00 | - | - | 0.00 | 4,296,591.29 | 4,296,591.29 |
| | Western State Bank | 7,084,848.28 | 3,573,374.39 | (2,991,796.60) | 7,666,426.07 | 28,500.00 | 7,694,926.07 |
| | Ameriprise Ent. Inv. Services | - | - | - | - | 51,086.55 | 51,086.55 |
| | Petty Cash | 2,000.00 | - | - | 2,000.00 | - | 2,000.00 |
| TOTAL | | 7,086,848.28 | 3,573,374.39 | (2,991,796.60) | 7,668,426.07 | 8,669,677.84 | 16,338,103.91 |

Goodland Municipal Court Caseload Summary
For the Quarter Ending March 31, 2025

Total Cases Filed During The Quarter **106**

Number of Citations Filed During Quarter

| | |
|-------------------------|----|
| DUI | 2 |
| Traffic Violations | 93 |
| Crimes Against Persons | 1 |
| Crimes Against Property | 3 |
| Domestic Battery | 3 |
| Other Crimes | 18 |
| Seat Belt Violations | 13 |

Total Citations Filed This Quarter **133**

Total Number of Citations Dispositioned During Quarter

| | DUI's | All Other Citations | |
|--|----------|---------------------|------------|
| Guilty Pleas | 0 | 85 | |
| Bond Forfeitures | 0 | 0 | |
| Dismissals | 0 | 31 | |
| Trials (on Plea of Not Guilty) | 0 | 0 | |
| Diversion Agreements | 1 | 2 | |
| Total Dispositions this Quarter | 1 | 118 | 119 |

Notes:

Many of the citations were dismissed after the Defendant paid the Court Costs, Fines and/or any other requirement Mr. Kling deemed appropriate for the particular charge.

2025 Quarterly Building Permits

1st Quarter Total \$1870.50

January

1 Demo

Total - \$0.00

February

2 R & R

2 Remodel

1 Electrical

1 Road extension & install 5 EV Chargers

1 Egress Window

Total - \$1,167.00

March

3 R & R

3 Fences

1 Sign permit

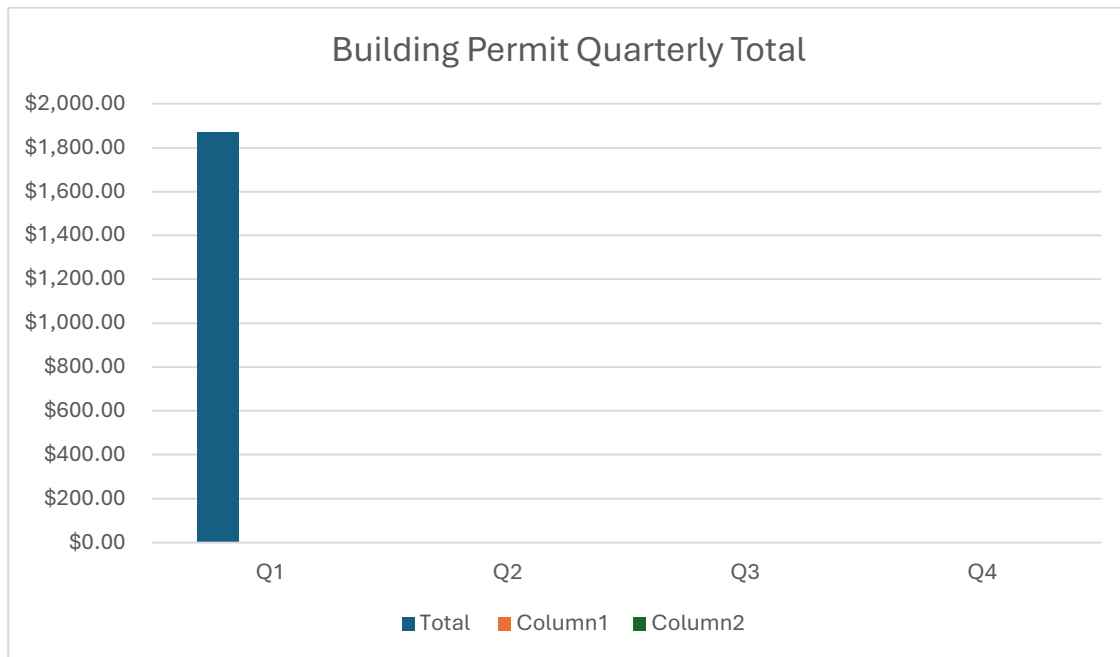
1 Residential addition plus windows & siding

2 Window/Siding Replacement

1 Accessory Structure

1 Mechanical mini split

Total - \$703.50



2nd Quarter Total \$2308.75

April

4 Fences

2 Curb Cuts

2 Electrical (panels)

2 R & R

1 Foundation

1 Prefab garage

Total - \$595.00

May

4 Demos

1 Plumbing

4 Fences

2 Electrical permits (1 panel, 1 split service)

1 Garage finished getting framed

1 30X30 addition wash bay and 55X60 addition

1 Structure added false walls for amusement arcade

1 60x120 building

Total- \$1,422.25

June

6 Roof

1 Siding replacement

2 Curb cuts

3 Electric

1 Gazebo

1 Fence

2 Plumbing

Total- \$291.00