

## CITY OF GOODLAND 2026 BUDGET INDEX

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		(INFORMATION ONLY, NOT SUBJECT BUDGET LAWS)	

COMPARISON OF THE RECOMMENDED  
MILL LEVIES BY FUND FOR 2026  
WITH BUDGET  
LEVIES IN 2024 AND 2025  
TAX MILL LEVY BY FUND

		2023 FOR 2024 (MILLS) and (DOLLARS)	2024 FOR 2025 (MILLS) and (DOLLARS)	2025 FOR 2026 (MILLS) and (DOLLARS)	DOLLARS INCREASE (DECREASE)
General		23.0050	24.0600	27.2051	
	\$	961,803	\$ 1,022,137	\$ 1,183,915	\$ 161,778
Bond & Interest		6.0720	6.5590	5.7384	
	\$	253,861	\$ 278,645	\$ 249,725	\$ (28,920)
Library		4.4240	4.6260	4.8882	
	\$	184,961	\$ 196,526	\$ 212,726	\$ 16,200
Employee Benefits - City		15.5480	14.7830	16.0331	
	\$	650,038	\$ 628,024	\$ 697,728	\$ 69,704
Employee Benefits-Library		0.8660	0.8860	0.9004	
	\$	36,206	\$ 37,640	\$ 39,183	\$ 1,543
Airport Fund		0.239	-	0.2347	
	\$	10,005	\$ -	\$ 10,213.00	\$ 10,213
<b>TOTALS</b>		<b>50.154</b>	<b>50.914</b>	<b>54.999</b>	<b>RNR = 49.704</b>
<b>TOTAL AD VALOREM</b>	\$	<b>2,096,874</b>	\$ <b>2,162,971</b>	\$ <b>2,393,490</b>	\$ <b>230,519</b>
<b>LESS REBATE FOR NRP</b>		73,158	56,940	49,806	(7,134)
<b>TOTAL AD VALOREM LESS REBATE</b>		<b>2,023,716</b>	<b>2,106,031</b>	<b>2,343,684</b>	<b>237,653</b>
ESTIMATE					
2026 (E)	1MILL =	\$ 43,518.09	2010	1 MILL =	24,970.50
2025 (A)	1MILL =	\$ 42,482.84	2009	1 MILL =	25,552.98
2024 (A)	1MILL =	\$ 41,808.45	2008	1 MILL = \$	25,550.23
2023 (A)	1MILL =	\$ 36,925.45	2007	1 MILL = \$	24,790.95
2022 (A)	1MILL =	\$ 35,082.45	2006	1 MILL = \$	24,787.59
2021 (A)	1MILL =	\$ 34,230.59	2005	1 MILL = \$	24,861.97
2020 (A)	1MILL =	\$ 33,187.94	2004	1 MILL = \$	23,285.48
2019 (A)	1MILL =	\$ 32,213.04	2003	1 MILL = \$	23,362.14
2018 (A)	1MILL =	\$ 31,445.13	2002	1 MILL = \$	22,859.08
2017 (A)	1MILL =	\$ 30,147.15	2001	1 MILL = \$	21,855.74
2016 (A)	1MILL =	\$ 28,660.64	2000	1 MILL = \$	21,400.71
2015 (A)	1MILL =	\$ 28,157.41	1999	1 MILL = \$	20,400.62
2014 (A)	1MILL =	\$ 26,582.97	1998	1 MILL = \$	18,416.33
2013 (A)	1MILL =	\$ 25,952.45	1997	1 MILL = \$	16,900.14
2012 (A)	1MILL =	\$ 25,205.36	1996	1 MILL = \$	16,035.67
2011	1MILL =	\$ 25,322.16	1995	1 MILL = \$	15,575.00
			1994	1 MILL = \$	14,574.00
			1993	1 MILL = \$	14,547.00
			1992	1 MILL = \$	15,252.00

GENERAL - 11 REVENUES		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
0101	Ad Valorem Tax	675,910	919,782	1,022,125	971,018	1,183,915
	Neighborhood Revitalization	(32,319)	(33,557)	(27,473)	(25,846)	(24,628)
0103	Delinquent Tax	27,807	41,904	22,000	15,000	15,000
0105	Excise Tax	33	60	14	14	71
0107	Motor Vehicle Tax	76,876	93,351	107,721	107,721	117,242
0109	Local Alcohol Liquor Fund Tax	9,791	9,478	9,000	9,500	9,000
0111	LAVTR	-	-	-	-	-
0112	Recreational Vehicle Tax	1,880	1,628	2,185	1,600	2,072
0113	City County Revenue Sharing	-	-	-	-	-
0114	16/20 M Vehicle Tax	5,214	4,473	5,844	5,844	6,561
0115	In Lieu of Taxes	-	-	-	-	-
0122	Sales Tax - School District	365,437	402,352	385,000	400,000	410,000
0123	Sales Tax	768,685	866,856	780,000	810,000	810,000
0124	County Payments to Recreation	40,797	39,871	41,000	40,000	40,000
0231	City Office Rent	3,000	3,000	3,000	3,000	3,000
0232	FAA Office Rent	15,200	19,507	15,200	32,429	32,429
0236	County Payments to Cemetery	33,018	32,586	33,000	33,000	33,000
0238	County Payment to Fire	-	-	-	-	-
0240	Pmt from Chamber of Commerce	-	-	-	-	-
0340	Occupation License	11,664	11,802	11,000	11,800	11,800
0341	Franchises	178,580	117,651	126,000	120,000	126,000
0342	Dog Licenses & Imp. Fees	4,064	3,686	4,000	3,600	3,600
0343	Other Licenses & Permits	13,643	19,376	13,000	13,000	13,000
0344	Police Court Fines	30,255	27,961	35,000	32,000	32,000
0345	Interest on Investments	24,848	42,791	40,000	38,000	35,000
0346	Planning Fees	-	-	10,000	-	10,000
0450	Airport Revenues	45,334	27,255	40,000	28,000	28,000
0459	Revenue Public Transportation	25,155	24,552	20,000	23,000	23,000
0460	Water Park Receipts	29,324	37,029	30,000	30,000	30,000
0461	Water Park Concessions	8,885	13,769	10,000	10,000	10,000
0462	Cent. Park Concessions	-	-	-	-	-
0464	Police Impound	3,865	795	750	3,550	750
0465	Youth Activities	-	-	-	-	-
0470	Welcome Center Sales	-	-	-	-	-
0786	Trans from Sewer Util (Franchise)	125,001	125,000	135,000	135,000	135,000
0787	Trans from Econ Dev	-	-	-	-	-

GENERAL - 11 REVENUES (Continued)		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
0788	Trans from Elect Util (Franchise)	500,000	500,000	510,000	510,000	510,000
0789	Trans from Water Util (Franchise)	150,000	150,000	160,000	160,000	160,000
0791	Trans from Health/San (Franchise)	45,000	50,000	50,000	50,000	30,000
0893	Miscellaneous/Reimb.Expenses	20,678	17,497	15,000	10,000	15,000
0894	Reimbursed Diesel Fuel	49,702	35,540	45,000	35,000	35,000
0895	K H C Museum Grant	-	-	-	-	-
0897	Federal Law Enforcement Grant	-	-	-	-	-
0898	LGORP Grant	1,720	1,720	-	-	-
<b>Total Revenues</b>		<b>3,259,047</b>	<b>3,607,715</b>	<b>3,653,366</b>	<b>3,616,230</b>	<b>3,845,812</b>
Balance January 1		750,389	596,196	326,356	579,772	366,696
Sub-Total		4,009,436	4,203,911	3,979,722	4,196,002	4,212,508
LESS: Expenditures		3,413,240	3,624,139	3,979,722	3,829,306	4,212,508
Non-Appropriated Balances		-	-	-	-	-
<b>UNENCUMBERED CASH BAL.</b>		<b>596,196</b>	<b>579,772</b>	<b>-</b>	<b>366,696</b>	<b>-</b>

# GENERAL FUND - SUMMARY OF EXPENDITURES

	ACTUAL EXPENDITURES 2023	BUDGETED EXPENDITURES 2024	ACTUAL EXPENDITURES 2024	BUDGETED EXPENDITURES 2025	EST. ACTUAL EXPENDITURES 2025	PROPOSED BUDGET 2026
11 GENERAL FUND						
General Government	885,082	945,514	964,679	949,382	937,050	1,020,273
Police	685,625	771,860	706,371	811,698	795,569	868,553
Municipal Court	68,421	85,504	68,684	106,256	100,353	69,574
Animal Control	46,101	55,300	47,021	55,300	55,300	65,300
Van Transportation	31,550	40,720	33,454	42,077	40,304	43,039
Fire Department	238,398	238,398	238,398	238,398	238,398	245,550
Building Inspection	123,090	144,374	113,166	156,258	139,450	205,299
Street & Alley	731,806	915,952	801,730	880,880	832,500	915,974
Airport	36,498	56,900	26,851	54,900	43,153	59,650
Parks	164,775	192,876	169,339	198,918	181,950	208,992
Museum	90,393	111,302	98,504	115,905	110,564	124,671
Cemetery	50,336	57,984	52,347	57,780	57,930	62,053
Economic Development	91,110	92,770	92,266	93,270	93,180	95,880
Recreation	58,994	67,770	58,662	61,100	60,000	61,100
Steever Water Park	111,061	146,600	152,667	157,600	143,605	166,600
<b>Total</b>	<b>3,413,240</b>	<b>3,923,824</b>	<b>3,624,139</b>	<b>3,979,722</b>	<b>3,829,306</b>	<b>4,212,508</b>

GENERAL - 11 EXPENDITURES GENERAL GOVERNMENT - 02		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
1010	Salaries	238,641	246,460	248,632	240,000	266,123
1060	Overtime	-	-	-	-	-
1070	Pymt to ICMA	-	-	-	-	-
	<b>Total Personal Services</b>	238,641	246,460	248,632	240,000	266,123
2030	Election Expense	-	-	2,000	-	2,000
2050	School District Sales Tax	365,437	402,352	385,000	400,000	400,000
2060	Insurance	121,714	147,929	130,000	140,000	150,000
2080	Membership Dues	3,879	3,877	4,000	4,000	4,500
2100	Other Utilities	1,033	1,094	1,500	1,200	1,500
2130	Printing/Advertising	3,286	3,489	4,000	4,000	4,000
2140	Professional Services	84,092	96,383	105,000	86,500	104,000
2170	Schooling	1,950	2,020	2,000	2,000	2,000
2180	Telephone	3,808	3,843	4,300	4,000	4,300
2190	Travel & Transportation	1,456	1,386	1,500	1,500	1,500
2200	Other	5,524	6,524	7,000	7,000	7,000
2310	Safety Program	-	-	150	-	150
2500	Property Taxes	1,314	1,258	2,800	1,500	2,500
	<b>Total Contractual Services</b>	593,493	670,155	649,250	651,700	683,450
3030	Building Maintenance/Repair	1,002	1,031	5,000	4,000	5,000
3060	Equipment Maintenance/Repair	3,956	7,302	7,500	6,000	8,200
3070	Gasoline/Oil	109	593	1,000	600	1,000
3120	Operating Supplies	11,708	9,578	12,500	10,000	12,500
3130	Postage	-	-	-	-	-
3170	Vehicle Maintenance	2,173	560	1,500	750	1,500
3180	Other	-	-	-	-	-
	<b>Total Commodities</b>	18,948	19,064	27,500	21,350	28,200

GENERAL - 11 EXPENDITURES GENERAL GOV'T - 02 (Continued)		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	15,000
4100	Economic Development	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	15,000
7100	Transfer to CIRF	13,000	3,000	3,000	3,000	3,000
7200	Transfer to MERF	1,000	1,000	1,000	1,000	4,500
7300	Transfer to Grant Imp Fund	20,000	25,000	20,000	20,000	20,000
7500	Transfer to Economic Developmt.	-	-	-	-	-
	<b>Total Transfers</b>	34,000	29,000	24,000	24,000	27,500
	<b>Total General Government</b>	<b>885,082</b>	<b>964,679</b>	<b>949,382</b>	<b>937,050</b>	<b>1,020,273</b>

## 2026 – Dept 02 – ADMINISTRATION GENERAL FUND SUMMARY

### FUNCTION

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

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

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

### OBJECTIVES FOR THIS BUDGET

- Provide payroll and overtime for the Mayor and City Commission, City Manager, City Clerk, ¼ of the IT position, part time building maintenance and in 1/3 Administrative Assistant.  
*\$266,123 Line item 11-02-1010-1060 Salaries and Overtime*
- Provide funding for city's portion of election expenses. This occurs when the City requests an election be held.  
*\$2,000 Line item 11-02-2030 Election Expense*
- Payment to USD 352 for dedicated sales tax for school improvement bond.  
*\$410,000 Line item 11-02-2050 School District Sales Tax*
- Provide funding for general fund expenses on property, vehicle, casualty and liability insurance.  
*\$150,000 Line item 11-02-2060 Insurance*
- Funding for professional services for the administration in the City of Goodland.  
*\$104,000 Line item 11-02-2140 Professional Services*  
*City Attorney \$73,000, Elevator maintenance (City bldg. and Art Center) \$5,000, IT subscriptions/renewals \$3,000, Surveys, other legal \$4,000, Grant writer consultant \$7,500, Planning consultant fees (offset planning fees revenue) \$5,000, other professional services like update city codes \$6,500*
- Funding for donations approved by the Commission.  
*\$7,000 Line item 11-02-2200 Other*  
*Freedom festival \$1,500, NW Kansas Technical College Endowment \$1,200, Sherman County Community Foundation \$1,000, Western KS Child Advocacy Center \$1,500, Options \$1,800.*
- Funding for property taxes for general properties of City.  
*\$2,500 Line item 11-02-2500 Property Taxes*
- Funding for maintenance at the City Building and Art Center.  
*\$5,000 Line item 11-02-3030 Building Maintenance/Repair*
- Funding for maintenance of City Building and generator maintenance, which is \$2,800 annually.  
*\$8,200 Line item 11-02-3060 Equipment Maintenance/Repair*



- Funding for operating supplies for City Building, receptions, Christmas Party.  
\$12,500 *Line item 11-02-3120 Operating Supplies*
- Funding for Capital Maintenance Projects, this is repaint Van Gogh painting.  
\$15,000 *Line item 11-02-4070 Capital Maintenance*
- Transfer to Capital Improvement Reserve Fund.  
\$3,000 *Line item 11-02-7100 Transfer to CIRF*

<u>CIRF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
Gen Admin Main Res	Ongoing Main Costs		438,856.67	3,000	3,000
County Sales Tax Rd Imp	Ongoing		787,216.00		

- Transfer to Municipal Equipment Reserve Fund.

\$4,500 *Line item 11-02-7200 Transfer to MERF*

<u>MERF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
IT Backbone	Share all Dept			1,000	1,000
City Travel Car	25,000	10,300	14,700	00	3,500

- Matching funds for grants awarded the City.

\$20,000 *Line item 11-02-7300 Transfer to Grant Imp. Fund*

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

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

#### **Funding and explain source**

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

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

Utilize city staff for maintenance and projects when possible.

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

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

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

More transparency and communication in financial matters, which includes communication to public in a number of avenues – venues – generations.

Inflation of cost and supply of supplies.

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

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

GENERAL - 11 EXPENDITURES POLICE - 03		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
1010	Salaries	483,792	529,761	591,473	595,144	645,671
1060	Overtime	28,970	4,376	22,000	-	-
	<b>Total Personal Services</b>	512,762	534,137	613,473	595,144	645,671
2050	Contractual Software	12,841	12,562	34,187	34,187	12,500
2080	Membership Dues	960	971	1,000	1,000	1,000
2100	Other Utilities	5,891	4,808	6,000	6,000	6,000
2130	Printing/Advertising	245	1,013	600	600	600
2140	Professional Services	8,071	7,012	4,000	6,000	6,000
2170	Schooling/Training	2,192	1,812	2,500	2,500	2,500
2180	Telephone	9,979	13,513	14,000	14,000	14,000
2190	Travel & Transportation	4,883	4,798	5,000	5,000	5,000
2230	Prisoner Care	-	-	2,500	-	2,500
	<b>Total Contractual Services</b>	45,062	46,489	69,787	69,287	50,100
3030	Building Maintenance/Repair	3,087	2,682	6,000	5,000	6,000
3050	Duty Equipment Main/Repair	-	-	2,500	2,500	2,500
3060	Equipment Maintenance/Rep.	3,860	6,462	6,000	6,000	6,000
3070	Gasoline/Oil	28,451	24,539	28,000	26,000	28,000
3120	Operating Supplies	7,477	6,116	4,500	6,500	6,500
3130	Postage	320	381	300	300	300
3160	Uniform Supplies	2,719	2,253	3,000	3,000	3,000
3170	Vehicle Maintenance/Repair	7,675	11,292	7,000	7,000	7,000
3250	Canine Expenses	1,508	1,384	2,000	1,700	2,000
	<b>Total Commodities</b>	55,097	55,109	59,300	58,000	61,300

GENERAL - 11 EXPENDITURES POLICE - 03 (Continued)		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
4010	Other	-	-	-	-	-
4020	New Equipment	15,204	21,636	26,138	36,138	15,482
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
	<b>Total Capital Outlay</b>	15,204	21,636	26,138	36,138	15,482
7100	Transfer to CIRF	7,000	10,000	8,000	8,000	13,000
7130	Trans to Emp. Ben.	-	-	-	-	-
7200	Transfer to MERF	50,500	39,000	35,000	29,000	83,000
	<b>Total Transfers</b>	57,500	49,000	43,000	37,000	96,000
	<b>Total Police Department</b>	<b>685,625</b>	<b>706,371</b>	<b>811,698</b>	<b>795,569</b>	<b>868,553</b>

**2026 – Dept 03 - POLICE  
GENERAL FUND SUMMARY**

**FUNCTION**

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

**OBJECTIVES FOR THIS BUDGET**

- Provide salaries for six Officers, two Sergeants, an Assistant Chief, a Records/Evidence Administrative Assistant, and a Police Chief. We also employ one part-time officer position and a part-time records position.  
\$645,671.00 *Line item 11-03-1010-1060 Salaries and overtime*
- Provide funds for additional support services for the department, such as Enterpol (share cost with County at \$6,187 each) and additional maintenance updates as needed. Digi Ticket's annual maintenance cost is \$3,840, and the annual CAD interface for Digi Ticket, supported by Enterpol, is \$805.00. We also use M-Files for the archiving of case files, which costs \$500.00 per year.  
\$12,500.00 *Line item 11-03-2050 Software Contractual*
- Provide membership fees for the Kansas Peace Officer Association (for all officers), the Kansas Association of Chiefs of Police, the Mid States Organization (for all officers), and the International Chiefs of Police. We also pay the Kansas Board of Pharmacy for the license for our live narcotics to train our K9.  
\$1,000 *Line item 11-03-2080 Membership Dues*
- Provide funding for natural gas at the police station.  
\$6,000 *Line item 11-03-2100 Other Utilities*
- Provides any funds needed for advertisement purposes  
\$600 *Line item 11-03-2130 Printing/Advertising*
- Provides funding for pest services, IMA Inc., employee testing (Including \$550.00 for psychological testing), pre-employment screening, fire extinguisher compliance, blood draws for suspects (DUIs), and medical bills related to suspect injuries. The **quarterly** payments for IMA Inc. are 850.00. There is an additional shared cost of \$400.00 for gas tank inspection by Dupree Testing. The current line-item limit is insufficient to cover the other items needed to stay within the budget. In 2024, this was over by 2,900.00. I am requesting this be increased by 2,000.00 to cover the other costs in this line item.  
\$6000 *Line item 11-03-2140 Professional Services (Requested increase)*
- Provides funding for KMU quarterly training.  
\$2500 *Line item 11-03-2170*
- Provide funding for telephones, internet, and mobile Wi-Fi service for our in-car computers. The in-car Wi-Fi also provides service for our fingerprint scanner, KCJIS access, and Digital Ally uploads.  
\$14,000 *Line item 11-03-2180 Telephone*

- Provide funding for fuel, lodging, and meals related to training, meetings, graduations, and other events.  
*\$5000 Line item 11-03-2190*
- Provide funding for prisoner care at Sherman County. In 2023 and 2024 YTD, they have not provided the billing for services.  
*\$2,500 Line item 11-03-2230*
- Provide funding for building maintenance at our facility.  
*\$6,000 Line item 11-03-3030 Building Maintenance/Repair*
- Provide funding for the maintenance, repair, and replacement of duty items, such as less-lethal items, handcuffs, OC spray, and Taser equipment.  
*\$2500 Line item 11-03-3050 Duty equipment Main/Repair*
- Provide funding for the maintenance of police equipment and computers. This also includes LET's, our confidential informant surveillance annual cost, at \$3,000.00.  
*\$6,000 Line item 11-03-3060 Equipment Maintenance/Repair*
- Funding for gas and oil for the vehicles. This is a significant expense, as the vehicles provide 24-hour police services to the City of Goodland.  
*\$28,000 Line item 11-03-3070 Gasoline/Oil*
- Funding for office supplies, paper, and supplies for community events. We are using less paper and ink/toner for the printers, but costs continue to increase for these items. Office supplies are \$5,500; I would request an increase for Community Events to \$1,000. We do many things for community policing and would ask that this be added if possible.  
*\$6,500 Line item 11-03-3120 Operating Supplies (Increase)*
- Funding for postage sent, mainly to the KBI for evidence.  
*\$300 Line item 11-03-3130 Postage*
- Funding for uniform supplies for both new officers and current officers.  
*\$3,000 Line item 11-03-3160*
- Funding for vehicle maintenance, tires, and repairs.  
*\$7,000 Line item 11-03-3170 Vehicle Maintenance*
- Funding for the K9 program, which includes food and supplies.  
*\$2,000 Line item 11-03-3250 Canine Expenses*
- Funding for the transition of the Body/Dash Cam Program (Digital Alley) is \$9,482, and the annual payment for the Taser Program is \$6,000. (This decreased \$3000.00 from last year)  
*\$15,482 Line item 11-03-4020 New Equipment*
- Transfer of funds to Capital Improvement Reserve Fund.  
*\$13,000 Line item 11-03-7100 Transfer to CIRF*

<u>CIRF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
Armory Main Res	Ongoing		4,092.54	2,000	2,000
Armory Roof	125,000	53,750.00	71,250.00	5,000	10,000
Shop with Cop	Ongoing		255.58	1,000	1,000

- Transfer of funds to Municipal Equipment Reserve Fund.  
*\$83,000 Line item 11-03-7200 Transfer to MERF*

<b><u>MERF</u></b>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
IT Backbone	Share all Dept			1,000	1,000
Bullet Proof Vests	Ongoing		1,671.07	2,000	2,000
Upgrade Computers	Ongoing		3,047.39	1,000	1,000
Canine Program	Ongoing		6,718.95	2,000	2,000
Car Equipment	Ongoing		97,495.09	6,000	5,000
Radio Replacement	40,000	33,320.10	6,679.90	2,000	2,000
Police Tax Lid			19,458.35		
Vehicle Lease Pur	157,000		3,750.00	15,000	70,000
Police Grants			4,850.80	00	00

As discussed with Kent, I would like to start saving for a "Dog Pound" area at the Police Department. Our current animal control is on private property, so we must have something in place once she retires. The best area for this would be west of the Goodland Police Department. We would need to have the following for the structure;

- Concrete flooring for indoor and outdoor kennels
- Water access
- A structure over the kennels that can be locked.
- Heavy-duty fencing for each kennel
- A drain in each kennel for cleaning and maintenance of the kennels
- Security cameras in place

Depending on budgetary constraints, a transfer of \$5,000 into CIRF each year would be a good start, or an alternative amount in the Animal Control budget.

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

Chief – 12 years at Goodland PD, with 2 years of service at another agency

Asst. Chief – 6 years at Goodland PD

Sergeant – 1.5 years at Goodland PD, with 6 years of service at another agency

Sergeant – 5 years at Goodland PD

6 officers with experience between 0 and 10 years at Goodland PD (1 Open position at this time)

1 full-time police Administrative Assistant/Evidence/Records – 5 Months

1 part-time police record clerk – As necessary

1 part-time officer – As necessary

#### **Funding and explaining the source**

General fund revenues from police fines, property and sales taxes, and other general fund revenues. The police department also utilizes money from other funds. The VIN fund receives money by conducting vehicle inspections for the State of Kansas. This money is allowed to be used for training and new equipment. In addition, the department will receive funds from drug forfeitures and vehicles impounded from seizures deposited in the Law Enforcement Trust Fund. This money must be used for law enforcement equipment per statute. With regulation updates, it is becoming more difficult for the City to obtain the forfeiture money.

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

We have secured grants to assist with significant and even minor expenses. We will continue to apply for any available grants and help mitigate costs.

We consistently reach out to training vendors to bring training to the Police Department. Benefits include free hosting attendance, which saves on travel expenses (hotel, gas, meals, wear and tear on patrol units) and wages. We have been successful with this to a certain extent last year; however, we will continue to reach out.

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

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

We continue to work with vendors for bulk pricing.

GSA/LESO program—This program allows us to use patrol rifles from the Federal Government. UPDATE: One of the GSA programs shut down, so they donated four M-16 rifles and two Mini-14s.

We push the officers to participate in campaigns offering free participation equipment. We participate in all our campaigns, including seat belt (Click or Ticket), DUI, and traffic campaigns. These provided a lot of free equipment for officers to utilize daily. **UPDATE: We just received “Stop Sticks” from the campaign last year, which we currently use “Stinger” for tire deflation devices. Stop sticks are much safer for deployment. We were able to secure two stop sticks from the campaigns. I plan on getting more likely to use LE Trust to eliminate the stingers.**

We are in the process of requesting three vehicles on a lease-to-purchase loan from Western State Bank. With the current tariff climate, these vehicle prices could increase considerably shortly. The 2016 Explorers have wear and tear on the inside. We continue to fix mechanical issues that arise. We currently have three vehicles with less than 70,000 miles. The vehicles are listed below in terms of mileage and years.

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

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

1. Employee of the quarter/year program



2. Ensure they have the equipment to do their job efficiently
3. Department get-togethers
4. Empowerment (Openly take suggestions and implement ideas that benefit the department)
5. Continued administration support
6. Include the employees in events that involve the public.
7. Include the employees in purchases (Not all) and equipment that directly impacts their operations in the field.
8. Employees have the opportunity to pick their training during the year. The training is generally approved as long as it benefits the department and the employee.

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

Inflation and tariffs continue to be major concerns regarding day-to-day purchases. We will continue to look for alternative ways to purchase while still buying long-lasting, quality equipment. Buying quality equipment will also have a positive effect on the budget, as it lasts longer and is less frequently replaced.

We will continue to work with the community and attend community events. We have attended many events thus far this year, which will continue. We will also generate community involvement through the bicycle rodeo, picnic in the park, county fair, trunk-or-treat, etc.

## **GOODLAND'S POLICE VEHICLES**

Unit 3 - In service - 2018 Ford Explorer Interceptor Unmarked Police Chief vehicle, 65,002 / 76,000 mi.

Unit 2 - In Service – 2017 Ford Explorer Police Interceptor Unmarked Asst. Police Chief 63,127 / 73,000 mi. (Purchased used in 2024)

Unit 4 – In service 2016 Ford Explorer Police Interceptor 92,240 / 102,000 mi.

Unit 5 – In service 2018 Ford Explorer Police Interceptor 87,200 / 99,200 mi.

Unit 6 – In service 2017 Ford Explorer Police Interceptor 65,578 / 84,000 mi.

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

Unit 8 – In service 2022 Ford Explorer Police Interceptor 22,130 / 42,725 mi.

Unit 9—In service 2016 Ford Explorer Police Interceptor 102,557 / 116,000 mi.

Unit 10- In service 2016 Ford Explorer Police Interceptor 101,226 / 118,000 mi.

Unit 11 – In service 2019 Ford Explorer Police Interceptor 23,000 / 43,486 mi. (Purchased used in 2024)

NOTE: Mileage on vehicles is as of April 8<sup>th</sup>, 2025.

GENERAL - 11 EXPENDITURES MUNICIPAL COURT - 04		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
1010	Salaries	60,045	63,218	84,681	87,528	19,999
1060	Overtime	1,725	189	2,500	-	-
	<b>Total Personal Services</b>	61,770	63,407	87,181	87,528	19,999
2080	Membership Dues	75	75	75	75	75
2130	Printing & Advertising	250	-	500	500	500
2140	Professional Services	2,797	2,425	3,000	3,000	33,000
2170	Schooling/Training	-	-	-	-	-
2180	Telephone	1,486	1,471	1,500	1,500	1,500
2210	Judge Training	-	-	-	-	-
2230	Prisoner Care	-	-	6,000	3,000	6,000
2240	Indigent Defense	369	-	5,000	3,000	5,000
	<b>Total Contractual Services</b>	4,977	3,971	16,075	11,075	46,075
3060	Equipment Maintenance/Repair	66	323	1,000	500	1,000
3120	Operating Supplies	1,108	483	1,500	750	1,500
3130	Postage	-	-	-	-	-
	<b>Total Commodities</b>	1,174	806	2,500	1,250	2,500
4010	Other	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	500	500	500	500	1,000
	<b>Total Transfers</b>	500	500	500	500	1,000
	<b>Total Municipal Court</b>	68,421	68,684	106,256	100,353	69,574

## 2026 – Dept 04 – MUNICIPAL COURT GENERAL FUND SUMMARY

### FUNCTION

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

### OBJECTIVES FOR THIS BUDGET

- Provide the salaries and overtime for Municipal Court Clerk  
\$19,999 *Line item 11-04-1010-1060 Salaries and Overtime*
- Provide funding for professional services.  
\$33,000 *Line item 11-04-2140 Professional Services*  
*Municipal Court Judge \$30,000, Special prosecutor \$750, System maintenance \$1,250, IT subscriptions/license renewal \$500, IMA and EAP \$500*
- Provide funding for housing of prisoners as a result of municipal court action.  
\$6,000 *Line item 11-04-2230 Prisoner Care*
- Provide funding for court appointed defense counsel as mandated. We have been able to remain under budget on this line item for many years. I do not see any drastic changes with the retention of the current City Attorney.  
\$5,000 *Line item 11-04-2240 Indigent Defense*
- Transfer funds to Municipal Equipment Reserve Fund.  
\$1,000 *Line item 11-04-7200 Transfer to MERF*

<u>MERF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
IT Backbone	Share all Dept			500	500
File Stamp	1,000	1,000	000		500

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

1 - Municipal Court Judge/Clerk

Municipalities will normally have this as two positions, a court clerk and a contracted judge. Goodland combined this position into one and LeAnn has been performing both the clerk and judge duties since February 2004. With her retirement in 2025, we have considered hiring a court clerk and contracting the Municipal Judge.

### Funding and explain source

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

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

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

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

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

GENERAL - 11 EXPENDITURES ANIMAL CONTROL - 05		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	<b>Total Personal Services</b>	-	-	-	-	-
2130	Printing/Advertising	112	-	100	100	100
2140	Professional Services	45,833	46,859	55,000	55,000	55,000
	<b>Total Contractual Services</b>	45,945	46,859	55,100	55,100	55,100
3060	Equipment Maintenance/Repair	-	-	-	-	-
3070	Gasoline/Oil	-	-	-	-	-
3120	Operating Supplies	156	162	200	200	200
3160	Uniform Supplies	-	-	-	-	-
3170	Vehicle Maintenance/Repair	-	-	-	-	-
	<b>Total Commodities</b>	156	162	200	200	200
4020	New Equipment	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	10,000
7200	Transfer to MERF	-	-	-	-	-
	<b>Total Transfers</b>	-	-	-	-	10,000
	<b>Total Animal Control</b>	<b>46,101</b>	<b>47,021</b>	<b>55,300</b>	<b>55,300</b>	<b>65,300</b>

**2026 – Dept 05 – ANIMAL CONTROL  
GENERAL FUND SUMMARY**

**FUNCTION**

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

**OBJECTIVES FOR THIS BUDGET**

- Contract for professional services such as animal control and impound contract, euthanasia services, etc.  
*\$55,000 Line item 11-05-2140 Professional Services*
- Operating supplies: we have a new vet opening clinic when complete school but may see increase if have to utilize out-of-town veterinary services.  
*\$200 Line item 11-05-3120 Operating Supplies*
- Transfer of funds to Capital Improvement Reserve Fund.  
*\$10,000 Line item 11-05-7100 Transfer to CIRF*

<u>CIRF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
Build Animal Pound	25,000???		000	000	10,000

As discussed with Kent, I would like to start saving for a "Dog Pound" area at the Police Department. Our current animal control is on private property, so we must have something in place once she retires. The best area for this would be west of the Goodland Police Department. We would need to have the following for the structure;

- Concrete flooring for indoor and outdoor kennels
- Water access
- A structure over the kennels that can be locked.
- Heavy-duty fencing for each kennel
- A drain in each kennel for cleaning and maintenance of the kennels
- Security cameras in place

Depending on budgetary constraints, a transfer of \$5,000 into CIRF each year would be a good start, or an alternative amount in the Animal Control budget.

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

None – contract with Kathy Schermerhorn.

**Funding and explain source**

General fund revenues from dog tags, impound fees sales and property taxes.

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

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

A new contract for services was approved in 2023. This was the first increase since original contract signed in 2010. Retirement of individual currently providing services for the city. The city needs to have a plan for an animal pound in advance and who we would hire for animal control services.

GENERAL - 11 EXPENDITURES VAN TRANS. - 06		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
1010 Salaries		21,174	24,842	27,327	27,327	28,139
1060 Overtime		-	-	-	-	-
<b>Total Personal Services</b>		21,174	24,842	27,327	27,327	28,139
2060 Insurance		910	906	1,100	977	1,000
2130 Printing/Advertising		672	594	1,000	750	1,000
2140 Professional Services		814	675	800	900	1,000
2170 Schooling		45	-	300	100	300
2180 Telephone		1,610	1,606	1,700	1,650	1,700
2190 Travel/Transportation		-	-	-	-	-
<b>Total Contractual Services</b>		4,051	3,781	4,900	4,377	5,000
3060 Equipment Maintenance/Repair		-	-	600	300	600
3070 Gasoline/Oil		4,116	3,309	5,500	4,500	5,500
3120 Operating Supplies		277	324	250	300	300
3170 Vehicle Maintenance/Repair		932	198	2,500	2,500	2,500
<b>Total Commodities</b>		5,325	3,831	8,850	7,600	8,900
4020 New Equipment		-	-	-	-	-
4060 Vehicle Renovation		-	-	-	-	-
<b>Total Capital Outlay</b>		-	-	-	-	-
7100 Transfer to CIRF		-	-	-	-	-
7200 Transfer to MERF		1,000	1,000	1,000	1,000	1,000
<b>Total Transfers</b>		1,000	1,000	1,000	1,000	1,000
<b>Total Van Transportation</b>		<b>31,550</b>	<b>33,454</b>	<b>42,077</b>	<b>40,304</b>	<b>43,039</b>

## 2026 – Dept 06 – VAN TRANSPORTATION GENERAL FUND SUMMARY

### FUNCTION

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

### OBJECTIVES FOR THIS BUDGET

- Payroll for two part time van drivers.  
\$28,139 *Line item 11-06-1010 Salaries*
- General advertising of services with Goodland Star News as required by van grant and advertising for employees if needed.  
\$1,000 *Line item 11-06-2130 Printing and Advertising*
- Random drug testing and DOT physicals are required by federal funding regulations for the drivers.  
\$1,000 *Line item 11-06-2140 Professional Services*
- Telephone for dispatching riders, internet for the IPAD used to schedule riders, and cell phone to contact drivers.  
\$1,700 *Line item 11-06-2180 Telephone*
- Gas and oil used in the van.  
\$5,500 *Line item 11-06-3070 Gasoline/Oil*
- Vehicle and tire maintenance on the van and equipment.  
\$2,500 *Line item 11-06-3170 Vehicle Maintenance*
- Transfer funds to Municipal Equipment Reserve Fund.  
\$1,000 *Line item 11-06-7200 Transfer to MERF*

<b><u>MERF</u></b>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
IT Backbone	Share all Dept			500	500
City Share Van	20,000	2,554.97	17,445.03	500	500

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

2 part time van drivers then two substitute van drivers, City mechanic and dispatchers who are current employees of the city so wages are paid from respective department.

### **Funding and explain source**

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

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

Extent of support for these activities. Citizens utilizing the service continue to be on the increase.



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

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

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

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

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

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

City share in the cost of a new van with inflation. There are conversations on utilizing EV charging vehicles in the future.

GENERAL - 11 EXPENDITURES FIRE DEPT. - 07		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
1010	Salaries	-	-	-	-	-
1020	Fireman's Salaries	-	-	-	-	-
	<b>Total Personal Services</b>	-	-	-	-	-
2060	Insurance	-	-	-	-	-
2070	Lab Fees/Tests	-	-	-	-	-
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	-	-	-	-	-
2110	Postage	-	-	-	-	-
2130	Printing/Advertising	-	-	-	-	-
2140	Professional Services	238,398	238,398	238,398	238,398	245,550
2150	Refill Fire Extinguishers	-	-	-	-	-
2170	Schooling	-	-	-	-	-
2180	Telephone	-	-	-	-	-
2190	Travel & Transportation	-	-	-	-	-
	<b>Total Contractual Services</b>	238,398	238,398	238,398	238,398	245,550
3020	Apparatus/Tools	-	-	-	-	-
3030	Building Maintenance/Repair	-	-	-	-	-
3060	Equipment Maintenance/Repair	-	-	-	-	-
3070	Gasoline/Oil	-	-	-	-	-
3120	Operating Supplies	-	-	-	-	-
3160	Uniform Supplies	-	-	-	-	-
3170	Vehicle Maintenance/Repair	-	-	-	-	-
	<b>Total Commodities</b>	-	-	-	-	-

GENERAL - 11 EXPENDITURES FIRE DEPT. - 07 (Continued)		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
4010	New Equipment	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4030	Office Equipment	-	-	-	-	-
4040	Building & Land	-	-	-	-	-
4050	Vehicle Renovation	-	-	-	-	-
<b>Total Capital Outlay</b>						
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
<b>Total Transfers</b>		-	-	-	-	-
<b>Total Fire Department</b>		<b>238,398</b>	<b>238,398</b>	<b>238,398</b>	<b>238,398</b>	<b>245,550</b>

## **2026 – Dept 07 – FIRE DEPARTMENT FUND GENERAL FUND SUMMARY**

### **FUNCTION**

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

### **OBJECTIVES FOR THIS BUDGET**

- Dedicated expenditure for city's portion of fire department services as stated in inter-local agreement. The agreement states "The Fire Department budget as approved and adopted shall be funded at 51.8% by Sherman County and at 48.2% by the City of Goodland, which is based on each municipality's budget for fire protection for the 2020 year." For 2026 budget, the Sherman County Fire Board is requesting a 3% increase from the City of Goodland to help offset the rising costs of fire personnel, equipment, and maintenance.

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

29

### **Funding and explain source**

General fund revenues of sales and property taxes.

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

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

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

In the eighteen years as Chief of the department, we have already invested in equipment to help with ISO points and to keep our ISO points the same or to get

better. We are currently replacing all our 1 ½" fire hose with 1 ¾" hose to provide better fire control fire streams. Unless a piece of equipment is unrepairable, there is no need to purchase equipment that we already have or don't need. We will strive to maintain the level of what we have. To spend money just to spend money is not good business. Wants and needs are two different things, if you don't need it, don't purchase it!

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

Volunteerism is a dying breed. In the eighteen years as Fire Chief, I have seen a huge decline in people wanting to do this job, and I do not see it getting any better. This is happening across the entire US. To help try to make firefighting more enticing for people to join, the Sherman County Fire Board approved a new wage for fire personnel. Fire personnel use to get \$26.00 for every call and training. Now, fire personnel are getting \$28.00. Fire personnel use to get \$10.00 an hour if a call or training lasted more than three hours. Now, fire personnel are getting \$12.00 an hour after three hours or work. The City Commission will need to look at giving more funds for this line item soon. Currently Goodland has 29 fire personnel. In 2024 Goodland ran 199 fire/rescue calls and held 24 trainings. With the amount of calls and trainings and with the new pay wages, this depleted the Sherman County salary line item quickly causing more funds to be pulled from the City of Goodland fire funding.

Bunker gear is a Capital Outlay project item that we must replace every 10 years due to the National Fire Protection Agency or NFPA regulations. This is a heavy cost that will have to be looked at and saved for every year. A firefighter cannot safely fight fires with gear that is over 10 years old per NFPA. If the department allows this, and a firefighter is hurt due to his/her aging gear, the fire department could be held liable. The Fire Board has agreed to continue putting \$5,000 from City funds annually in a capital outlay project for new bunker gear.

Fire apparatus in general is another Capital Outlay project that will need support every year. Fire apparatus is only getting more and more expensive. City's Engine 1 was purchased in 2007 at the cost of \$280,000. In today's market, City's Engine 1 will now cost the tax payer over \$450,000. This is something that will need to be seriously looked at since all the City's fire apparatus are becoming an aging fleet. The Rural Department has purchased some apparatus that is used and in very good shape, saving the taxpayer hundreds of thousands of dollars, but the department needs to be smart about over buying used apparatus. As we all know, when you buy used items, you may inherit major and or costly problems. The purchase of buying new occasionally, should help deter that. The City also purchased a used Ladder Truck back in 2013 at the cost of \$130,000, saving the tax payer over \$600,000 and gaining the department more ISO points helping the department go to an ISO class 3. Lowering our ISO points helped the tax payer save money on their fire insurance premiums. Ladder 1 is an aging

apparatus (1997) and is a costly apparatus to fix if anything breaks on it, but it's a valuable piece of equipment that makes the department more versatile in fighting structure fires. Goodland Engine 2 was replaced this year with a brand new Rosenbauer 4x4 fire engine. This engine was purchased with the remaining City fire apparatus capital outlay funds and by Sherman County Fire Rescue reserve funding. This is the first jointly purchased fire apparatus in Sherman County! This new apparatus will take care of emergencies in both the County and City limits of Goodland.

With the depletion of this City capital outlay project fund, the Sherman County Fire Board has approved to allocate \$35,000 annually from City funds to start saving for a new fire apparatus for Goodland. The old City Engine 2 was auctioned off with a bid of \$13,200.00. These funds will go into the new apparatus equipment reserve fund to help purchase a new fire apparatus that will take care of both County and City residences.

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

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

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

GENERAL - 11 EXPENDITURES BUILDING INSP. - 09		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
1010	Salaries	64,297	63,320	76,408	65,000	78,049
1060	Overtime	3,343	196	5,000	-	-
	<b>Total Personal Services</b>	<b>67,640</b>	<b>63,516</b>	<b>81,408</b>	<b>65,000</b>	<b>78,049</b>
2080	Membership Dues	180	195	300	300	300
2110	Postage	400	-	500	500	500
2130	Printing/Advertising	1,587	5,658	3,000	5,000	5,000
2140	Professional Services	37,190	31,247	55,000	55,000	55,000
2170	Schooling	6,214	4,855	6,000	5,000	6,000
2180	Telephone	1,831	1,945	2,000	1,900	2,000
2190	Travel & Transportation	3,724	3,379	2,600	2,000	3,000
	<b>Total Contractual Services</b>	<b>51,126</b>	<b>47,279</b>	<b>69,400</b>	<b>69,700</b>	<b>71,800</b>
3020	Apparatus/Tools	-	-	200	200	200
3060	Equipment Maintenance/Repair	810	646	600	600	600
3070	Gasoline/Oil	600	362	700	500	700
3120	Operating Supplies	1,357	859	1,500	1,000	1,500
3160	Uniform Supplies	-	-	450	450	450
3170	Vehicle Maintenance/Repair	1,057	4	1,000	1,000	1,000
	<b>Total Commodities</b>	<b>3,824</b>	<b>1,871</b>	<b>4,450</b>	<b>3,750</b>	<b>4,450</b>
4010	Other	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4030	Office Equipment	-	-	-	-	-
4040	Building & Land	-	-	-	-	-
4050	Vehicle Renovation	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

GENERAL - 11 EXPENDITURES BUILDING INSP. - 09		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
7100	Transfer to CIRF	-	-	-	-	50,000
7200	Transfer to MERF	500	500	1,000	1,000	1,000
<b>Total Transfers</b>		500	500	1,000	1,000	51,000
<b>Total Building Inspection</b>		<b>123,090</b>	<b>113,166</b>	<b>156,258</b>	<b>139,450</b>	<b>205,299</b>



## 2026 – Dept 09 - BUILDING INSPECTION GENERAL FUND SUMMARY

### FUNCTION

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

### OBJECTIVES FOR THIS BUDGET

- Provide salary and overtime for the Building Inspector/Code Enforcement and 1/3 of the administrative assistant.  
\$78,049 *Line item 11-09-1010-1060 Salaries and Overtime*
- Provide for printing and advertising expense in the newspaper for code changes, advertisements for bid, nuisance notices, etc. Depending on changes being made this line item could balloon one year from another.  
\$5,000 *Line item 11-09-2130 Printing and Advertising*
- Provide funds for professional services on nuisance properties.  
\$55,000 *Line item 11-09-2140 Professional Services*  
*Weed and Nuisance Control \$7,000, Building Demo/Nuisance Abatement/Tree Removal \$45,500, Legal Opinion/Service/Property Descriptions \$1,000, Computer subscriptions/license renewal \$1,500*
- Provide funds for schooling to certify official and keep certifications current plus KMU monthly safety meetings. This will also increase travel line item.  
\$6,000 *Line item 11-09-2170 Schooling*
- Transfer of funds to Capital Improvement Reserve Fund.  
50,000 *Line item 11-09-7100 Transfer to CIRF*

<u>CIRF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
Nuisance Housing Other Rehab/Demo			21,367.50	00	00
Tree Removal Nuisance			25,000	00	00
Commercial Demo			00	00	50,000

- Transfer funds to Municipal Equipment Reserve Fund.  
\$1,000 *Line item 11-09-7200 Transfer to MERF*

<u>MERF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
IT Backbone	Share all Dept			1,000	1,000
Pickup	23,000	11,912.51	11,087.49	00	00

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

The Building Inspector/Code Enforcement Official and beginning in 2023, 1/3 the Administrative Assistant.

### Funding and explain source

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

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

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

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

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

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

With the rising cost of labor and materials for contract work that the city needs, we will need to raise the budget to allow removing these properties and keeping the weeds and vegetation maintained. There are a couple larger commercial structures that will need to be addressed as well, for example Res-Care, Roadway, 17<sup>th</sup> and Main, OYO Motel, Motel 6 and Diner, which will take multiple years to fund demolition of even one of them.

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

GENERAL - 11 EXPENDITURES STREET & ALLEY - 11		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
1010	Salaries	350,741	379,305	397,880	390,000	440,224
1060	Overtime	11,859	2,522	18,000	-	-
	<b>Total Personal Services</b>	362,600	381,827	415,880	390,000	440,224
2010	Construction	-	-	-	-	-
2020	Bulk Fuel Purchases	49,880	51,031	55,000	55,000	55,000
2100	Other Utilities	11,382	6,712	13,000	11,000	13,000
2140	Professional Services	6,677	6,826	7,000	7,000	7,000
2170	Schooling	3,266	3,521	4,000	4,000	4,000
2190	Travel & Transportation	394	376	1,500	1,500	1,500
2310	Safety Equip.	1,240	1,547	2,000	2,000	2,000
	<b>Total Contractual Services</b>	72,839	70,013	82,500	80,500	82,500
3020	Apparatus/Tools	5,619	6,544	7,000	7,000	7,000
3030	Building Maintenance/Repair	3,415	3,165	4,500	4,500	4,500
3040	Chemicals	5,191	4,043	5,000	5,000	5,000
3060	Equipment Maintenance/Repair	49,915	45,412	55,000	55,000	55,000
3070	Gasoline/Oil	39,509	25,566	40,000	30,000	40,000
3110	Mosquito Control	520	4,549	4,500	3,000	4,750
3120	Operating Supplies	49,819	46,397	65,000	65,000	65,000
3160	Uniform Supplies	3,847	3,936	6,500	5,000	5,000
3170	Vehicle Maintenance/Repair	3,465	7,160	6,500	6,500	6,500
	<b>Total Commodities</b>	161,300	146,772	194,000	181,000	192,750
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	24,567	22,618	32,500	32,500	32,500
4060	Vehicle Renovation	-	-	-	-	-
	<b>Total Capital Outlay</b>	24,567	22,618	32,500	32,500	32,500

GENERAL - 11 EXPENDITURES STREET & ALLEY - 11		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
7100	Transfer to CIRF	60,500	114,500	90,000	85,000	85,000
7200	Transfer to MERF	50,000	66,000	66,000	63,500	83,000
<b>Total Transfers</b>		110,500	180,500	156,000	148,500	168,000
<b>Total Street &amp; Alley</b>		<b>731,806</b>	<b>801,730</b>	<b>880,880</b>	<b>832,500</b>	<b>915,974</b>

## 2026 – Dept 11 – STREET AND ALLEY FUND GENERAL FUND SUMMARY

### FUNCTION

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

### OBJECTIVES FOR THIS BUDGET

- Provide the salaries and overtime for superintendent, seven full-time and two seasonal employees for the Street and alley Department.  
\$440,224 *Line item 11-11-1010-1060 Salaries and Overtime*
- Provide for diesel fuel storage full for all city vehicles and Equipment.  
\$55,000 *Line item 11-11-2020 Bulk Fuel Purchases*
- Provide for telephone, internet and gas utilities at City Shop.  
\$13,000 *Line item 11-11-2100 Other Utilities*
- Provide repair for 26 pieces of large equipment and small hand held equipment.  
\$55,000 *Line item 11-11-3060 Equipment Maintenance and Repair*
- Provide for fuel in equipment, vehicles, and oil purchase.  
\$40,000 *Line item 11-11-3070 Gasoline/Oil*
- Provide for operating supplies for road maintenance and shop.  
\$65,000 *Line item 11-11-3120 Operating Supplies*  
*Right of Way Maintenance \$2,000, Shop Supplies \$1,500, Project Supplies \$3,000, Concrete \$15,000, Crack seal and Poly Patch \$18,000, Sanding material for winter \$5,000, Cold mix for patching \$8,000, Snow Removal \$5,000, Pavement Marking Paint \$2,000, Street Signs \$5,500*
- Replace concrete in allies off Main Street and valley gutter repair.  
\$32,500 *Line item 11-11-4050 Building and Land*  
*Valley Gutter \$9,500, Alley repair \$23,000*
- Transfer funds to Capital Improvement Reserve Fund.  
\$ 85,000 *Line item 11-11-7100 Transfer to CIRF*

<b>CIRF</b>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
Replace Roof	160,000	3,406.20	156,593.80	10,000	000
Crush Concrete	Ongoing		72,451.06	10,000	20,000
Chip Seal Proj/Local	Ongoing		44,389.05	30,000	30,000
Stage 2 Cherry St Imp					
19 <sup>th</sup> St-railroad	85,000	67,929.25	17,070.75	30,000	30,000
Rep Undergr. Tks	350,000	348,750	1,250	5,000	5,000

- Transfer funds to Municipal Equipment Reserve Fund.  
\$ 83,000 *Line item 11-11-7200 Transfer to MERF*

<b><u>MERF</u></b>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
Single Axle Truck	42,000	(722.23)	42,722.23	00	00
Tandem axle truck	150,000	3,994.98	146,005.02	5,000	5,000
Pull Type Mower	35,000	(8,308.75)	43,308.75	00	00
Front end loader	170,000	168,750	1,250	5,000	5,000
Used Grader	80,000	77,500	2,500	10,000	15,000
Asphalt zipper	190,000	35,088.80	154,911.20	10,000	15,000
Single Axle Truck	42,000	(1,676.00)	43,676	00	00
Riding Mower	18,000	(120.85)	18,120.85	000	00
Front end loader	170,000	56,947.80	113,052.20	5,000	5,000
Riding Mower	18,000	00	18,000	000	00
Street sweeper	280,000	230,573.64	49,426.36	000	5,000
Single Axle Truck	40,000	(4,324.09)	44,324.09	00	00
Skid loader	70,000	48,132.07	21,867.93	7,500	10,000
Water Tank Skids	16,500	10,250	6,250	5,000	7,000
Tractor (mow ROW)	130,000	111,250	18,750	15,000	15,000
IT backbone	Share all Dept.			1,000	1,000
Bulk Fuel reserve (per commission)			80,048.87	only if money left in budget	

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

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

### **Funding and explain source**

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

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

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

The street department still has been seeing increases in material costs, but there has been a few items that have leveled off or decreased.

Examples:

Concrete: Was \$178, Now \$198

Cold Patch: Was \$105/ton, Now \$115/ton

Poly patch: Was \$1,185 a pallet, Now \$1,552 a pallet

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

Paint: Was \$120/5gal., Now \$100/5gal.

These items are just a few of the normal items that are purchased every year to complete jobs; however, these are some of the bigger purchases. Concrete did take about a \$20 dollar increase as stated that it would take a big increase from last year. Everything else stayed pretty even with some little increases and some decrease in pricing. Overall, I think that the budget we have should cover all the necessary needs for the community.

Majority of the equipment is in good shape have a few items that will need replaced in the future. These items are being used every year and helping the city to achieve

project goals along with their everyday operations. The need for keeping good equipment is essential for being efficient along with keeping us from having down time for fixes.

A list of vehicles/equipment with information is below:

Year/ Unit #	Make	Model	Miles/Hrs.	Condition
2006 #1	New Holland LDR	LW130.B	6,654 hrs	Good
2017 #2	Ford	F-350XL	33141 mi	Good
1999 #3	Ford single Axle	F-series	51555 mi	Good
2000 #9	GMC	C 3500	118125 mi	Fair
2005 #10	Freightliner	Sterling	52,401 mi 2,901 hrs	Fair
2000 #12	Ford single axle	F-650	41241 mi 3895 hrs	Fair
1997 #16	New Holland Skid steer	Lx 665 Turbo	2,070 hrs	Fair
2005 #18	Chevy	Silverado 1500	123,526 mi	Good
2000 #21	JD tractor	6410	8,006 hrs	Fair
2007 #23	Superior Broom	Dt80Ct	1,230 hrs	Good
2013 #25	Ford	F-150XL	69,316 mi	Good
1998 #26	JD Loader	Tc44h	8,395 hrs	Good
2025 #29	Global	M3	83.8	Good
2005 #30	Freightliner	Sterling	45,397 mi 2,922hrs	Fair
2024	MB	H-2000	.6 hrs	Good
1985 #33	Cat Maintainer	120G	676 hrs Meter changed?	Fair
2024 #66	Cat	966	77.7	Good
2009 #37	JD Maintainer	670G	1,781 hrs	Good
2002 #7	GMC	2500 HD	157,923 mi	Good
1991 #48	Bomag	Bw 12R	214.2 hrs	Good
2000 #58	Ford	F-550	79,775 mi 4,603 hrs	Good
2011 #64	JD Gator	625i	1,645.2 hrs	Good
2006 #59	New Holland Skid Steer	LS185.B	2,595hrs	Good
2004 #74	Ford	F-150	82,510mi	Good
2008 #75	Ford	F-150	75,799mi	Good
2017 #81	Freightliner	108SD	11,940 mi	Good
1996 #68	Fair Snow Blower	742 IC	47.2 hrs	Fair
2017 #82	Freightliner	108SD	12,158 mi	Good
2018 #71p	JD	JD Z997R	1247 hrs	Fair
2023 #32	Develon Loader	DL 220	321 hrs	Good
2021 #83	New Holland	E57C Excavator	342.7 hrs	Good
2016 #71c	JD	JD Z997R	1099 hrs	Fair



GENERAL - 11 EXPENDITURES AIRPORT - 13		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
<b>Total Personal Services</b>		-	-	-	-	-
2060	Insurance	2,217	1,346	2,500	1,403	2,500
2100	Other Utilities	3,743	2,481	5,000	3,000	5,000
2140	Professional Services	286	425	1,400	1,000	1,400
2190	Travel & Transportation	-	-	-	-	-
2500	Property Taxes	24,086	15,501	26,000	20,000	25,000
<b>Total Contractual Services</b>		30,332	19,753	34,900	25,403	33,900
3020	Apparatus/Tools	-	-	-	-	-
3030	Building Maintenance/Repair	946	4,359	5,000	5,000	5,000
3060	Equipment Maintenance/Repair	1,512	2,118	8,000	5,000	8,000
3120	Operating Supplies	381	621	-	750	750
3170	Vehicle Maintenance/Repair	-	-	-	-	-
<b>Total Commodities</b>		2,839	7,098	13,000	10,750	13,750
4020	New Equipment	-	-	3,000	3,000	3,000
4030	New Construction	-	-	-	-	-
4050	Building & Land	3,327	-	4,000	4,000	4,000
<b>Total Capital Outlay</b>		3,327	-	7,000	7,000	7,000
7100	Transfer CIRF	-	-	-	-	5,000
7200	Transfer to MERF	-	-	-	-	-
<b>Total Transfers</b>		-	-	-	-	5,000
<b>Total Airport</b>		<b>36,498</b>	<b>26,851</b>	<b>54,900</b>	<b>43,153</b>	<b>59,650</b>

## 2026 –Dept 13 AIRPORT FUND GENERAL FUND SUMMARY

### **FUNCTION**

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

### **OBJECTIVES FOR THIS BUDGET**

- Because we receive revenue from the T-Hangars and other City hangars at the airport we are required to pay property taxes on hangars.  
\$25,000 *Line item 11-13-2500 Property Taxes*
- Provide maintenance for the airport terminal building, T-Hangars and other hangars owned by the city.  
\$5,000 *Line item 11-13-3030 Building Maintenance*  
Provide maintenance to airport equipment ie. Loader repairs, heater, air conditioning, etc.  
\$8,000 *Line item 11-13-3060 Equipment Maintenance/Repair*
- Purchase additional equipment needed if beyond maintenance line items.  
\$3,000 *Line item 11-13-4020 New Equipment*
- Provide maintenance for airport property.  
\$4,000 *Line item 11-13-4050 Building and Land*
- Transfer of funds to Capital Improvement Reserve Fund.  
\$5,000 *Line item 11-13-7100 Transfer to CIRF*

<u>CIRF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
Imp-EagleMed Hgr			000	000	5,000

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

City contracts the services with Butterfly Aviation as the FBO.

### **Funding and explain source**

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

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

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

Rising cost of natural gas prices and property taxes.

Concern of the age and condition of the T-Hangars at the airport. At the current time we continue to have a waitlist of eligible renters.

The EagleMed hangar needs insulation and improvements as it is looking rough. We need to keep this service in Goodland so we need to ensure hanger is adequate for business.

GENERAL - 11 EXPENDITURES PARKS - 15		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
1010	Salaries	128,533	130,573	150,618	142,000	161,351
1060	Overtime	1,342	245	4,000	-	-
	<b>Total Personal Services</b>	129,875	130,818	154,618	142,000	161,351
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	2,896	2,488	3,500	3,000	3,500
2130	Printing and Advertising	260	-	500	250	500
2140	Professional Services	1,235	1,316	1,300	1,300	1,300
2170	Schooling	1,108	1,230	1,000	1,000	1,100
2190	Travel & Transportation	-	-	300	-	300
	<b>Total Contractual Services</b>	5,499	5,034	6,600	5,550	6,700
3020	Apparatus/Tools	1,259	861	1,500	1,200	1,500
3030	Building Maintenance/Repair	84	549	2,500	1,500	2,500
3040	Chemicals	3,161	3,962	5,000	4,000	5,000
3060	Equipment Maintenance/Repair	3,638	4,942	5,000	5,000	5,000
3070	Gasoline/Oil	6,080	5,205	7,000	6,000	7,000
3120	Operating Supplies	4,322	6,181	6,000	6,000	6,000
3160	Uniform Supplies	1,271	1,124	1,200	1,200	1,200
3170	Vehicle Maintenance/Repair	1,086	1,663	2,000	2,000	2,000
	<b>Total Commodities</b>	20,901	24,487	30,200	26,900	30,200
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	8,500	9,000	7,500	7,500	10,741
	<b>Total Transfers</b>	8,500	9,000	7,500	7,500	10,741
	<b>Total Parks Department</b>	<b>164,775</b>	<b>169,339</b>	<b>198,918</b>	<b>181,950</b>	<b>208,992</b>

## 2026 – Dept 15 – PARKS GENERAL FUND SUMMARY

### FUNCTION

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

### OBJECTIVES FOR THIS BUDGET

- Provide salaries and overtime for two employees, superintendent and two seasonal employees responsible for the care and maintenance of our parks and right-of-ways.  
\$161,351 *Line item 11-15-1010-1060*
- Continuing budgeting amounts for utilities/repairs/maintenance to buildings, equipment, landscaping, infrastructure and vehicles. Amounts may differ in each category depending on the year, but total is not exceeded.  
\$3,500 *Line item 11-15-2100 Other Utilities*  
\$5,000 *Line item 11-15-3040 Chemicals*  
\$5,000 *Line item 11-15-3060 Equipment Maintenance*  
\$7,000 *Line item 11-15-3070 Gas/Oil*  
\$6,000 *Line item 11-15-3120 Operating Supplies*
- Transfer of funds to Capital Improvement Reserve Fund.  
\$000 *Line item 11-15-7100 Transfer to CIRF*

<u>CIRF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
Pioneer Park Planter Accident			965.81		

- Transfer to Municipal Equipment Reserve Fund  
\$10,741 *Line item 11-15-7200 Transfer to MERF*

<u>MERF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
Park Pickup			1,814.47	00	00
Park Equip/imp	21,000	13,875	7,125	2,500	3,241
Utility Gator	25,000	25,000	00	00	1,000
2 Zero Turn Mowers	25,000each		7,782.86	4,000	5,500
IT Backbone	Share all Depts			1,000	1,000

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

Two full time employees, Superintendent and two seasonal employees.

### Funding and explain source

General fund revenues including sales and property taxes

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

We have installed LED lighting to help cut electricity costs.

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

Employees work hard to eliminate overtime costs.

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

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

Some park buildings are in need of painting and maintenance.

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

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

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

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

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

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

Year	Make	Model	Condition
2008	Ford	F-150	Good
	Ogden CA72	Aerator	New
2009	JD Tractor	4320	Good
2006	JD Mower	997	Good
2006	JD Mower	997	Good
2015	JD Mower	Z997R	Good
2019	JD Mower	Z735M	Good
2013	Polaris Ranger	800	Good
	Billy Goat	Vacuum	Good
	Eco Drill	72" Grass Drill	Good
	18 ft Trailer	Black 2 Axle	Good
	13 ft Trailer	Yellow 2-Axle	Good
	Broom	Red Pull Type	Good
	Fimco 60 gal Sprayer	Boom Type	Good
	Country Tough 40 Gal Sprayer	Wand type	Good
	Toro Push Mower	Recycler	Good
	Toro Push Mower	SR4	Good
	JD Push Mower		Good
	Honda Push Mower		Good
	Farm Star	3 pt fert spreader	Good
2014	Ford F150	Pickup	Good
	Toro Aerator	Self Propelled	Good
	AMS-80	3 pt tiller	Fair
	Earthquake	2cycle sm tiller	Good
2023	PJ Trailer Mfg Co	Dump Trailer	New
	Troy Bilt Edger	4 cycle B/S	Good
	Snapper	Snow Blower	Good
	Stihl	Pole Saw	Good
	Stihl	Leaf Blowers (3)	Good
	Stihl	St shaft weed eaters (2)	Good
	Stihl	Curve Shaft weed eaters (2)	Good
	Stihl MS250	18" Chain Saw	Good
2008	Ford	F-150 (previous police vehicle)	Good
2024	JD Mower	Zero Turn Z997R	New – on order
	Home Pro 22T	St shaft Weed eater	Good
	Mi-T-M work pro	3600 psi press washer w/Honda GX	Good

GENERAL - 11 EXPENDITURES MUSEUM - 17		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
1010	Salaries	64,205	69,164	75,805	72,620	77,021
1060	Overtime	-	-	-	-	-
	<b>Total Personal Services</b>	64,205	69,164	75,805	72,620	77,021
2060	Insurance	4,079	3,404	4,500	5,369	6,000
2080	Membership Dues	100	100	200	150	200
2100	Other Utilities	4,071	2,996	5,000	3,500	5,000
2130	Printing/Advertising	551	308	900	900	1,000
2140	Professional Services	1,823	2,343	3,300	3,300	3,300
2170	Schooling	602	283	700	500	700
2180	Telephone	1,639	1,627	1,700	1,700	1,700
2190	Travel & Transportation	257	164	500	400	500
	<b>Total Contractual Services</b>	13,122	11,225	16,800	15,819	18,400
3030	Building Maintenance/Repair	607	1,003	2,000	2,000	2,000
3060	Equipment Maintenance/Repair	810	3,413	3,000	2,000	3,000
3070	Gas/Oil	64	-	300	125	250
3120	Operating Supplies	5,000	5,160	5,500	5,500	5,500
3130	Education/Programming	6,085	4,539	7,000	7,000	7,000
3170	Vehicle Maintenance	-	-	-	-	-
	<b>Total Commodities</b>	12,566	14,115	17,800	16,625	17,750
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	K. H. C. GRANT	-	-	-	-	-
		-	-	-	-	-
7100	Transfer to CIRF	-	2,500	4,000	4,000	10,000
7200	Transfer to MERF	500	1,500	1,500	1,500	1,500
	<b>Total Transfers</b>	500	4,000	5,500	5,500	11,500
	<b>Total Museum</b>	<b>90,393</b>	<b>98,504</b>	<b>115,905</b>	<b>110,564</b>	<b>124,671</b>



## 2026 – Dept 17 –MUSEUM GENERAL FUND SUMMARY

### FUNCTION

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

### OBJECTIVES FOR THIS BUDGET

- Provides salaries and overtime for Museum Director and three part time staff.  
\$77,021 *Line item 11-17-1010-1060 Salaries and Overtime*
- Insurance for artifacts.  
\$6,000 *Line item 11-17-2060 Insurance*
- Natural gas charges for the museum.  
\$5,000 *Line item 11-17-2100 Other Utilities*
- Professional Services for EAP, programming, fire extinguishers, computer subs/license renewal and alarm monitoring (\$800 annually).  
\$3,300 *Line item 11-17-2140 Professional Services*
- Building maintenance on the museum and school house.  
\$2,000 *Line item 11-17-3030 Building Maintenance*
- Maintenance and updates on software and computer equipment. Updated new computer and laptop to be compatible with Windows 365 in 2024.  
\$3,000 *Line item 11-17-3060 Equipment Maintenance*
- Cleaning and office supplies, gift store inventory, light bulbs, museum quality supplies (archival boxes, tissue paper, etc.) for general day to day operations.  
\$5,500 *Line item 11-17-3120 Operating Supplies*
- Expenses for exhibits (traveling & in-house produced), summer camp supplies, speaker costs, hands-on exhibit components, film rights, costumes.  
\$7,000 *Line item 11-17-3130 Education/Programming*
- Transfer of funds to Capital Improvement Reserve Fund.  
\$10,000 *Line item 11-17-7100 Transfer to CIRF*

<b><u>CIRF</u></b>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
Museum Roof	50,000	46,500	3,500.00	4,000	10,000
Museum Grants			760.12	000	000

- Transfer to Municipal Equipment Reserve Fund.  
\$1,500 *Line item 11-17-7200 Transfer to MERF*

<b><u>MERF</u></b>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
Exhibits			335	00	00
New Alarm System	6,500	5,250	1,250	1,000	1,000
It Backbone	Share all Dept.			500	500

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

1 full time director and 3 part time employees.

**Funding and explain source**

General fund sales and property taxes.

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

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

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

One of the biggest challenges I see is that we really need another full time employee. The museum is open 5-6 days a week, and as a destination for a lot of interstate traffic it does need to be open when we say it will be. One full time person to ensure that the museum is always open is difficult, plus another full time person could help move the museum forward in ways part-time employees cannot. It is also becoming harder to find quality people willing to work part-time.

Another challenge will be finding traveling exhibits and creating new local exhibits that fit within the "education/programming" budget while also trying to bring interesting programs to the public.

GENERAL - 11 EXPENDITURES CEMETERY - 19		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
<b>Total Personal Services</b>		-	-	-	-	-
2060	Insurance	-	-	-	-	-
2100	Other Utilities	2,160	1,855	2,700	2,500	2,500
2130	Printing/Advertising	-	-	100	50	100
2140	Professional Services	47,000	48,630	49,380	49,380	53,453
2180	Telephone	-	-	-	-	-
<b>Total Contractual Services</b>		49,160	50,485	52,180	51,930	56,053
3020	Tools and Apparatus	-	-	-	-	-
3030	Building Maintenance/Repair	-	800	1,500	2,000	2,000
3040	Chemicals	-	-	2,500	2,500	2,500
3060	Equipment Maintenance	-	122	100	-	-
3120	Operating Supplies	676	440	1,000	1,000	1,000
<b>Total Commodities</b>		676	1,362	5,100	5,500	5,500
4020	New Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
<b>Total Capital Outlay</b>		-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	500	500	500	500	500
<b>Total Transfers</b>		500	500	500	500	500
<b>Total Cemetery</b>		<b>50,336</b>	<b>52,347</b>	<b>57,780</b>	<b>57,930</b>	<b>62,053</b>

## 2026 – SUMMARY FOR CEMETERY AND CEMETERY IMPROVEMENT FUND

### Dept 19 - GENERAL CEMETERY FUND FUNCTION

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

#### OBJECTIVES FOR THIS BUDGET

- Contracted position for cemetery operations/maintenance Contract and updates to Kiosk.  
\$53,453 *Line item 11-19-2140 Professional Services*  
Contract \$52,953, Kiosk \$500
- Building and Maintenance expenses in cemetery.  
\$2,000 *Line item 11-19-3030 Building/Maintenance Repair*
- Chemicals for cemetery. *Line item 11-19-3040 Chemicals*  
\$2,500 *Chemicals*
- Transfer funds to Capital Improvement Reserve Fund.  
\$1,000 *Line item 11-19-7100 Transfer to CIRF*

<u>CIRF</u>	Expected Cost	Balance Remaining	Current Balance	Transfer 2025	2026 000
Chapel Roof					

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

<u>MERF</u>	Expected Cost	Balance Remaining	Current Balance	Transfer 2025	2026 500
IT Backbone	Share all Dept.			500	500

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

Services for cemetery maintenance are under contract with Joni Guyer. Current contract amount of \$48,880 can be negotiated effective March 1, 2026. Budget for 2026 includes two months at the current contract amount and ten months at estimated contract increase amount, as contract expires **March 1, 2026**.

#### **Funding and explain source**

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

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

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

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

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

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

The City is limited on remaining available spaces and needs to purchase additional land. This has been addressed the last few years but removed from budgets. In the 2024 budget Commission started the transfer from the cemetery improvement fund.

## **Dept 05 - CEMETERY IMPROVEMENT FUND FUNCTION**

This fund is funds dedicated to improvements in the cemetery.

### **OBJECTIVES FOR THIS BUDGET**

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

<u>CIRF</u>	<b>Expected</b>	<b>Balance</b>	<b>Current</b>	<b>Transfer</b>	
	<b>Cost</b>	<b>Remaining</b>	<b>Balance</b>	<b>2025</b>	<b>2026</b>
Cemetery Land			28,750	15,000	15,000
- Expenses for trees – this is a CD at the bank but budget in case redeem.  
*\$30,000 Line item 05-01-4200 Tree Fund*
- Expenses for fence - this is a CD at the bank where interest is capitalized, but budget in case redeem.  
*\$35,000 Line item 05-01-4300 Fence Fund*

### **Funding and explain source**

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

GENERAL - 11 EXPENDITURES ECONOMIC DEVELOPMENT 21		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	<b>Total Personal Services</b>	-	-	-	-	-
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	1,000	970	1,500	1,500	1,500
2130	Printing & Advertising	-	-	-	-	-
2140	Professional Services	90,110	90,165	90,120	90,180	92,880
2170	Training/Schooling	-	-	-	-	-
2180	Telephone	-	-	-	-	-
2190	Travel & Transportation	-	-	-	-	-
2500	Property Taxes	-	-	-	-	-
	<b>Total Contractual Services</b>	91,110	91,135	91,620	91,680	94,380
3030	Building Maintenance	-	1,131	1,500	1,500	1,500
3060	Equipment Maintenance/Repair	-	-	-	-	-
3070	Gasoline/Oil	-	-	-	-	-
3120	Operating Supplies	-	-	150	-	-
3130	Postage	-	-	-	-	-
3170	Vehicle Maintenance	-	-	-	-	-
	<b>Total Commodities</b>	-	1,131	1,650	1,500	1,500
4010	Marketing & Printing	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4030	Public Relations	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Project Development	-	-	-	-	-
4060	Incentives	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	<b>Total Transfers</b>	-	-	-	-	-
	<b>Total Economic Development</b>	<b>91,110</b>	<b>92,266</b>	<b>93,270</b>	<b>93,180</b>	<b>95,880</b>

## 2026 - Dept 21- ECONOMIC DEVELOPMENT GENERAL FUND SUMMARY

### FUNCTION

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

### OBJECTIVES FOR THIS BUDGET

- Continue providing funding with Sherman County to SCCD. No changes from prior year.  
\$92,880 Line item 11-21-2140 Professional Services  
SCCD \$92,700, Pest Control \$180
- Remaining expenses are for building maintenance, other professional services and utilities.
- Transfer of funds to Capital Improvement Reserve Fund.  
\$000 Line item 11-21-7100 Transfer to CIRF

<u>CIRF</u>	<u>Expected Cost</u>	<u>Balance Remaining</u>	<u>Current Balance</u>	<u>Transfer 2025</u>	<u>2026</u>
ED Signs(using for Industrial Park sign)			2,140	00	00
Santa School House			263.03	00	00
Topside Trail Pioneer Park (committee)			10,142.35	00	00
Main St. Planters (Match Day Money)			13,367.52	00	00
Sale lots-Rodriguez			29,500		

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

Services are by contract with SCCD.

### Funding and explain source

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

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

Economic development and incentives come at a cost. Finding affordable incentives that benefit all interests has been difficult. A committee from SCCD is currently working on affordable incentives.

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

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

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

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

Addressing current issues for the community, such as housing, will come at a cost. SCCD and the City are working together to incorporate programs that will work for our community and the requests we are receiving.

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



GENERAL - 11 EXPENDITURES RECREATION - 23		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	<b>Total Personal Services</b>	-	-	-	-	-
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	-	-	-	-	-
2130	Printing & Advertising	-	-	-	-	-
2140	Professional Services	53,344	53,301	53,400	53,400	53,400
2190	Travel & Transportation	-	-	-	-	-
2300	Special Services/Umpires	-	-	-	-	-
	<b>Total Contractual Services</b>	53,344	53,301	53,400	53,400	53,400
3030	Building Maintenance/Repair	981	218	1,700	1,500	1,700
3060	Equipment Maintenance/Repair	1,004	742	1,000	1,000	1,000
3070	Gasoline/Oil	400	408	1,000	550	1,000
3110	Operating Supplies	377	812	800	800	800
3120	Field Expenses	888	681	1,200	750	1,200
3180	Adult Activity Rep Equip/Supp.	-	-	-	-	-
3190	Youth Activity Rep Equip/Supp.	-	-	-	-	-
3300	Awards - Adult & Youth	-	-	-	-	-
	<b>Total Commodities</b>	3,650	2,861	5,700	4,600	5,700
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-
7100	Transfer to CIRF	2,000	2,500	2,000	2,000	2,000
7200	Transfer to MERF	-	-	-	-	-
	<b>Total Transfers</b>	2,000	2,500	2,000	2,000	2,000
	<b>Total Recreation</b>	<b>58,994</b>	<b>58,662</b>	<b>61,100</b>	<b>60,000</b>	<b>61,100</b>

## 2026 Dept 23 – RECREATION GENERAL FUND SUMMARY

### FUNCTION

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

### OBJECTIVES FOR THIS BUDGET

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

<b>CIRF</b>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
Playgr equ SB fields	Ongoing		2,144.64	00	000
Resurface tennis ct	32,000	28,500	3,500	2,000	1,000
Infield conditioner	16,000	3,100	12,900	000	1,000

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

<b>MERF</b>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
Rep Tractor w/ scoop	40,000	5,290.99	34,709.01	00	000

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

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

### Funding and explain source

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

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

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

We are updating electrical out at the complexes.

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

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

Will need to replace big net over playground equipment in the next couple years.

GENERAL - 11 EXPENDITURES STEEVER WATER PARK - 25		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
1010	Salaries	74,284	91,519	85,100	80,000	93,100
1060	Overtime	-	-	-	-	-
	<b>Total Personal Services</b>	<b>74,284</b>	<b>91,519</b>	<b>85,100</b>	<b>80,000</b>	<b>93,100</b>
2060	Insurance	2,504	11,625	14,000	13,691	15,000
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	-	-	-	-	-
2130	Printing & Advertising	-	-	500	150	500
2140	Professional Services	1,038	1,153	2,500	2,000	2,500
2180	Telephone	2,177	2,170	2,500	2,200	2,500
2190	Travel & Transportation	236	180	500	364	500
	<b>Total Contractual Services</b>	<b>5,955</b>	<b>15,128</b>	<b>20,000</b>	<b>18,405</b>	<b>21,000</b>
3030	Building Maintenance/Repair	1,871	2,238	2,000	1,900	2,000
3060	Equipment Maintenance/Repair	9,925	4,415	8,000	6,500	8,000
3120	Operating Supplies	4,184	3,315	4,000	3,800	4,000
3130	Concession Supplies	6,440	9,731	8,000	8,000	8,000
3150	Water Park Supplies/Maint.	5,609	8,369	12,000	7,000	12,000
3160	Uniform Supplies	2,293	1,452	2,000	1,500	2,000
	<b>Total Commodities</b>	<b>30,322</b>	<b>29,520</b>	<b>36,000</b>	<b>28,700</b>	<b>36,000</b>
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7100	Transfer to CIRF	-	8,000	8,000	8,000	8,000
7200	Transfer to MERF	500	8,500	8,500	8,500	8,500
	<b>Total Transfers</b>	<b>500</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>
	<b>Total Steever Water Park</b>	<b>111,061</b>	<b>152,667</b>	<b>157,600</b>	<b>143,605</b>	<b>166,600</b>

## 2026 Dept 25 – STEEVER WATER PARK GENERAL FUND SUMMARY

### FUNCTION

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

### OBJECTIVES FOR THIS BUDGET

- Provide salaries for the pool manager, assistant manager, lifeguards and concession workers.  
\$93,100 *Line item 11-25-1010 Salaries*
- Insurance costs for structures around the pool area.  
\$15,000 *Line item 11-25-2060 Insurance*
- Continue budgeting small amounts for building and equipment maintenance for the pool.  
\$10,000 *Line items 11-25-3030/3060 Building and Equipment Maintenance*
- Daily operating and cleaning supplies for the pool.  
\$4,000 *Line item 11-25-3120 Operating Supplies*
- Supplies needed to operate and sell concessions at the pool.  
\$8,000 *Line item 11-25-3130 Concession Supplies*
- Supplies and equipment maintenance for larger items needed to run the pool on a daily basis.  
\$12,000 *Line item 11-25-3150 Water Park Supplies/Maintenance*
- Transfers to Capital Improvement Reserve Fund.  
\$8,000 *Line item 11-25-7100 Transfer to CIRF*

<u>CIRF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
Pool Improvements Ongoing			47,876.20	8,000	8,000

- Transfers to Municipal Equipment Reserve Fun.  
\$8,500 *11-25-7200 Line item Transfer to MERF*

<u>MERF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
Swim Lesson Equip			236.40	00	00
Pool Improvements Ongoing			43,938	8,000	8,000
IT Backbone Share all Depts				500	500

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

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

### Funding and explain source

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

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

City crews assist in maintenance at the pools when possible to assist with labor and maintenance costs. The street, water and park departments work together to find and fix leaks, and replace concrete at the pool after deficiencies are addressed.

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

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

Admission costs to the pool were adjusted slightly last year. They remain very low compared to other pools.

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

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

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

ELECTRIC UTILITY - 15 REVENUES		ACTUAL 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
<b>Total Revenues</b>		<b>6,095,405</b>	<b>6,020,791</b>	<b>6,547,000</b>	<b>6,157,000</b>	<b>6,352,500</b>
Balance January 1		<b>568,202</b>	<b>867,840</b>	<b>584,785</b>	<b>1,051,642</b>	<b>557,062</b>
Sub-Total		<b>6,663,607</b>	<b>6,888,631</b>	<b>7,131,785</b>	<b>7,208,642</b>	<b>6,909,563</b>
LESS: Expenditures		<b>5,795,767</b>	<b>5,836,990</b>	<b>6,856,642</b>	<b>6,651,579</b>	<b>6,880,905</b>
<b>Unencumbered Cash Balance</b>		<b>867,840</b>	<b>1,051,642</b>	<b>275,143</b>	<b>557,062</b>	<b>28,657</b>

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	-	-
<b>Total Personal Services</b>		<b>386,702</b>	<b>392,161</b>	<b>439,602</b>	<b>450,627</b>	<b>478,943</b>
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
<b>Total Contractual Services</b>		<b>2,900,143</b>	<b>2,872,710</b>	<b>3,734,850</b>	<b>3,496,278</b>	<b>3,513,850</b>

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
	<b>Total Commodities</b>	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	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	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
	<b>Total Transfers</b>	157,409	90,500	83,500	83,500	138,500
	<b>Total Production</b>	<b>3,516,966</b>	<b>3,458,340</b>	<b>4,380,452</b>	<b>4,153,205</b>	<b>4,290,293</b>



## 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

<u>CIRF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
Ret/Rem Undergr Trnk	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

<u>MERF</u>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
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	-	-
	<b>Total Personal Services</b>	<b>575,300</b>	<b>591,407</b>	<b>650,733</b>	<b>631,450</b>	<b>688,511</b>
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
	<b>Total Contractual Services</b>	<b>173,585</b>	<b>192,453</b>	<b>192,500</b>	<b>192,263</b>	<b>225,500</b>
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
	<b>Total Commodities</b>	<b>221,691</b>	<b>277,490</b>	<b>247,800</b>	<b>247,800</b>	<b>269,800</b>

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	-	-	-	-	-
	<b>Total Capital Outlay</b>	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
	<b>Total Transfers</b>	328,770	343,770	283,770	283,770	313,770
	<b>Total Distribution</b>	<b>1,302,446</b>	<b>1,408,852</b>	<b>1,389,803</b>	<b>1,370,283</b>	<b>1,512,581</b>

## 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*

<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>
Rebld section NO loop	100,000	6,250	93,750	15,000	000
Rebuild 8 <sup>th</sup> -10 <sup>th</sup> , 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 <i>Line item 15-42-7200 Transfer to MERF</i>					

<b><u>MERF</u></b>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
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	-	-
	<b>Total Personal Services</b>	<b>296,332</b>	<b>256,997</b>	<b>337,187</b>	<b>288,955</b>	<b>311,781</b>
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
	<b>Total Contractual Services</b>	<b>140,721</b>	<b>170,694</b>	<b>176,300</b>	<b>270,435</b>	<b>196,550</b>
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
	<b>Total Commodities</b>	<b>24,112</b>	<b>22,687</b>	<b>34,400</b>	<b>30,200</b>	<b>31,200</b>

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	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	3,000	7,000	13,500	13,500	13,500
	<b>Total Transfers</b>	3,000	7,000	13,500	13,500	13,500
	<b>Total Commercial &amp; General</b>	<b>464,165</b>	<b>457,378</b>	<b>561,387</b>	<b>603,090</b>	<b>553,031</b>



## 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<br>Cost | Balance<br>Remaining | Current<br>Balance | Transfer<br>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 2<sup>nd</sup> 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
	<b>Total Miscellaneous</b>	<b>512,190</b>	<b>512,421</b>	<b>525,000</b>	<b>525,000</b>	<b>525,000</b>

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	-	-	-
	<b>Total Revenues</b>	<u>602,485</u>	<u>622,485</u>	<u>722,485</u>
EXPENDITURES				
2040	Engineering Fees	-	-	-
2200	Other Contractual	-	-	-
4020	New Equipment	-	-	-
4050	Building & Land	-	-	-
7100	Transfer to CIRF (Water Proj.)	-	-	-
7130	Transfer to Employee Benefits	-	-	-
	<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Unencumbered Cash Balance</b>	<b>602,485</b>	<b>622,485</b>	<b>722,485</b>

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

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	-	-	-	-	-
<b>Total Revenues</b>		<b>1,194,296</b>	<b>1,265,270</b>	<b>1,235,500</b>	<b>1,236,050</b>	<b>1,236,000</b>
Balance January 1		<b>478,274</b>	<b>425,704</b>	<b>214,725</b>	<b>371,981</b>	<b>249,138</b>
Sub-Total		<b>1,672,570</b>	<b>1,690,974</b>	<b>1,450,225</b>	<b>1,608,031</b>	<b>1,485,138</b>
LESS: Expenditures		<b>1,246,867</b>	<b>1,318,993</b>	<b>1,387,356</b>	<b>1,358,893</b>	<b>1,453,064</b>
<b>Unencumbered Cash Balance</b>		<b>425,704</b>	<b>371,981</b>	<b>62,869</b>	<b>249,138</b>	<b>32,074</b>

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	-	-	-	-	-
	<b>Total Personal Services</b>	<b>115,758</b>	<b>73,272</b>	<b>78,466</b>	<b>78,284</b>	<b>82,953</b>
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
	<b>Total Contractual Services</b>	<b>38,775</b>	<b>59,199</b>	<b>77,000</b>	<b>72,323</b>	<b>79,000</b>
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
	<b>Total Commodities</b>	<b>68,611</b>	<b>122,320</b>	<b>111,000</b>	<b>101,000</b>	<b>111,000</b>

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	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-
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	-
	<b>Total Transfers</b>	160,000	185,500	175,500	175,500	210,500
	<b>Total Production</b>	<b>383,144</b>	<b>440,291</b>	<b>441,966</b>	<b>427,107</b>	<b>483,453</b>



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	-	-
<b>Total Personal Services</b>		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
<b>Total Contractual Services</b>		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
<b>Total Commodities</b>		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	-	-	-	-	-
	<b>Total Capital Outlay</b>	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	-
	<b>Total Transfers</b>	380,438	451,538	402,038	402,038	385,938
	<b>Total Distribution</b>	<b>705,024</b>	<b>719,144</b>	<b>772,390</b>	<b>760,286</b>	<b>797,611</b>

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

## 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>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
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>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
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

<b>CIRF</b>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
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

<b>MERF</b>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
Vactron	150,000	75,000	75,000	12,000	12,000
Upd Timberlin 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.

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
<b>Total Miscellaneous</b>		<b>158,699</b>	<b>159,558</b>	<b>173,000</b>	<b>171,500</b>	<b>172,000</b>

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	-	-	-
	<b>Total Revenues</b>	<b>321,098</b>	<b>349,098</b>	<b>357,098</b>
EXPENDITURES				
2040	Engineering Fees	-	-	-
2200	Other Contractual	-	-	-
4020	New Equipment	-	-	-
4050	Building & Land	-	-	-
7130	Transfer to Employee Benefits	-	-	-
7250	Transfer to BASE Grant	-	-	-
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Unencumbered Cash Balance</b>	<b>321,098</b>	<b>349,098</b>	<b>357,098</b>

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



SEWER UTILITY - 23 REVENUES		ACTUAL 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	-	-	-	-	-
<b>Total Revenues</b>		<b>467,790</b>	<b>485,996</b>	<b>486,000</b>	<b>482,000</b>	<b>486,000</b>
Balance January 1		<b>157,925</b>	<b>218,637</b>	<b>125,962</b>	<b>201,926</b>	<b>128,374</b>
Sub-Total		<b>625,715</b>	<b>704,633</b>	<b>611,962</b>	<b>683,926</b>	<b>614,374</b>
LESS: Expenditures		<b>407,078</b>	<b>502,707</b>	<b>611,459</b>	<b>555,552</b>	<b>614,011</b>
<b>Unencumbered Cash Balance</b>		<b>218,637</b>	<b>201,926</b>	<b>503</b>	<b>128,374</b>	<b>363</b>

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	-	-
	<b>Total Personal Services</b>	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
	<b>Total Contractual Services</b>	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
	<b>Total Commodities</b>	<b>14,683</b>	<b>20,135</b>	<b>42,850</b>	<b>46,450</b>	<b>44,350</b>
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	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>52,555</b>	<b>40,180</b>	<b>40,000</b>	<b>41,170</b>	<b>45,000</b>
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	9,000	1,000	1,000	1,000	6,000
7320	Transfer to Sewer Reserve	-	-	-	-	-
	<b>Total Transfers</b>	<b>9,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>6,000</b>
	<b>Total Treatment</b>	<b>142,254</b>	<b>215,600</b>	<b>257,844</b>	<b>256,315</b>	<b>280,217</b>

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	-	-
	<b>Total Personal Services</b>	<b>79,508</b>	<b>65,135</b>	<b>89,015</b>	<b>64,719</b>	<b>68,694</b>
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
	<b>Total Contractual Services</b>	<b>9,706</b>	<b>13,380</b>	<b>17,000</b>	<b>14,768</b>	<b>17,500</b>

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
	<b>Total Commodities</b>	<b>13,109</b>	<b>6,092</b>	<b>37,600</b>	<b>9,750</b>	<b>37,600</b>
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-
	<b>Total Transfers</b>	<b>12,500</b>	<b>52,500</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
	<b>Total Collection</b>	<b>114,823</b>	<b>137,107</b>	<b>193,615</b>	<b>139,237</b>	<b>173,794</b>

**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*

<b>MERF</b>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2025</b>	<b>2026</b>
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*

<b>CIRF</b>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2024</b>	<b>2025</b>
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*

<b>MERF</b>	<b>Expected Cost</b>	<b>Balance Remaining</b>	<b>Current Balance</b>	<b>Transfer 2024</b>	<b>2025</b>
Single Axle trk w/ tank	35,000	(3,451.99)	38,451.99	00	00
Sewer Jet	48,000	75.55	47,924.45	00	00
Vactron	200,000	(1,184.66)	201,184.66	00	00
Shoring/Tools	5,000	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
<b>Total Misc. Expenditures</b>		<b>150,001</b>	<b>150,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>

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	-	-	-
<b>Total Revenues</b>		<u>226,509</u>	<u>234,409</u>	<u>225,494</u>
EXPENDITURES				
2040	Engineering Fees	-	-	-
2200	Other Contractual	-	16,915	-
4020	New Equipment	-	-	-
4050	Building & Land	-	-	-
7130	Transfer to BASE Grant	-	-	-
<b>Total Expenditures</b>		<u>-</u>	<u>16,915</u>	<u>-</u>
<b>Unencumbered Cash Balance</b>		<b>226,509</b>	<b>217,494</b>	<b>225,494</b>

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

HEALTH & SANITATION - 30 REVENUES		ACTUAL 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	-	-	-	-	-
<b>Total Revenues</b>		<b>574,567</b>	<b>592,822</b>	<b>622,500</b>	<b>591,500</b>	<b>601,250</b>
Balance January 1		<b>72,684</b>	<b>66,826</b>	<b>58,376</b>	<b>54,792</b>	<b>41,042</b>
Sub-Total		<b>647,251</b>	<b>659,648</b>	<b>680,876</b>	<b>646,292</b>	<b>642,292</b>
LESS: Expenditures		<b>580,425</b>	<b>604,856</b>	<b>650,250</b>	<b>605,250</b>	<b>630,250</b>
<b>Unencumbered Cash Balance</b>		<b>66,826</b>	<b>54,792</b>	<b>30,626</b>	<b>41,042</b>	<b>12,042</b>

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	-	-	-	-	-
<b>Total Personal Services</b>		-	-	-	-	-
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	-	-	-	-	-
<b>Total Contractual Services</b>		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	-	-	-	-	-
<b>Total Commodities</b>		-	-	-	-	-

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	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-
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	-	-	-	-	-
	<b>Total Transfers</b>	45,000	50,000	50,000	50,000	30,000
	<b>Total Solid Waste</b>	<b>580,425</b>	<b>604,856</b>	<b>650,250</b>	<b>605,250</b>	<b>630,250</b>

## **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.

CAPITAL IMP. RESERVE FUND - 38		ACTUAL 2024	ESTIMATED ACTUAL 2025	ESTIMATE ACTUAL 2026
	Unencumbered Cash Balance	5,335,536	6,337,170	7,081,749
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	110,000	186,000
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
	<b>Total Revenues</b>	<b>7,087,522</b>	<b>7,957,708</b>	<b>8,729,187</b>
<b>EXPENDITURES</b>				
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	-	-	-
	<b>Total Expenditures</b>	<b>750,352</b>	<b>875,959</b>	<b>421,938</b>
	<b>Unencumbered Cash Balance</b>	<b>6,337,170</b>	<b>7,081,749</b>	<b>8,307,249</b>

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

GRANT IMP. RESERVE FUND - 27		ACTUAL 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	-	-	-
	<b>Total Revenues</b>	<b>89,525</b>	<b>46,331</b>	<b>46,450</b>
EXPENDITURES				
2040	Infrastructure Grants	64,779	21,381	-
2080	Ec. Dev. Grants	-	-	-
2120	Beautification Grants	-	-	-
2200	Arts & Rec. Grants	-	-	-
4010	Other	-	-	-
	<b>Total Expenditures</b>	<b>64,779</b>	<b>21,381</b>	<b>-</b>
	<b>Unencumbered Cash Balance</b>	<b>24,746</b>	<b>24,950</b>	<b>46,450</b>

		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	3,119,004
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	127,500	114,000	194,741
0788	Transfer from Electric Utility	131,270	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
	<b>Total Revenues</b>	<b>3,427,836</b>	<b>3,341,859</b>	<b>3,665,515</b>
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.)	-	-	-
	<b>Total Expenditures</b>	<b>603,937</b>	<b>222,855</b>	<b>361,000</b>
	<b>Unencumbered Cash Balance</b>	<b>2,823,899</b>	<b>3,119,004</b>	<b>3,304,515</b>

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

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

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

## City of Goodland CIRF

						Revenue					Expenditure				
Project	Department	Original Project Cost	Project Balance Needed	Funding Source	Current Cash Balance	2	3	4	5	6	2	3	4	5	6
						0	0	0	0	0	0	0	0	0	0
						2	2	2	2	2	2	2	2	2	2
						5	6	7	8	9	5	6	7	8	9
						Total Revenue					Total Expend.				
General Admin Main. Reserve	GF Gen Govt	Local Cyber grants	Ongoing	GF	486,292.73	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$16,577.32				\$16,577.32
GO Sales Tax Rate St Imp Proj (8th St)	Bond paid in fund 02-Sales Tax St Imp Proj			GF	934,566.22										\$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	5,092.54	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$750.00				\$750.00
Police Dept (Armory) Roof	GF Police	\$125,000.00	\$51,250.00	GF	73,750.00	\$5,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00					\$0.00
Frankie Hayes Memorial	GF Police			GF	-						\$325.87				\$325.87
Shop with a Cop Program	GF Police	Ongoing		GF	755.58	\$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					
Commercial Demolition	GF Bldg Insp.			GF	-	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00					
Replace Roof	GF St & Alley	\$180,000.00	-\$1,593.80	GF	161,593.80	\$10,000.00					\$160,000.00				\$160,000.00
Crush Concrete	GF St & Alley	Ongoing		GF	77,451.06	\$10,000.00	\$20,000.00	\$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	59,389.05	\$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	\$52,929.25	GF	32,070.75	\$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	\$346,250.00	GF	3,750.00	\$5,000.00	\$5,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$40,000.00				\$0.00
EagleMed Hangar Improvements	GF Airport			GF	-		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00					
Pickleball Courts	Parks			GF	8,340.00						\$3,000.00				\$3,000.00
Pioneer Park Planter accident	Parks			GF	272.71						\$965.81				\$965.81
Museum Roof	Museum	50,000.00	\$44,500.00	GF	5,500.00	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	714.87										\$0.00
Chapel Roof	GF Cemetery			GF	-	\$0.00	\$0.00								
ED Signs	GF Ec Dev	Industrial Park Sign		GF	2,140.00										\$0.00
E-Community (YEC)	GF Ec Dev			GF	-						\$1,683.75				\$1,683.75
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 loc share		GF	-										\$0.00
Main Street Flowers	GF Ec Dev			GF	10,904.72						\$2,462.80	\$2,000.00			\$4,962.80
Sale of lots to Rodriguez	GF Ec Dev			GF	29,500.00										
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	27,500.00	GF	4,500.00	\$2,000.00	\$1,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$12,000.00				\$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 Improvements	GF Water Park	Ongoing		GF	51,876.20	\$8,000.00	\$8,000.00	\$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	-\$1,250.00	EL	101,250.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00				\$0.00
Rebuild 8th-10th Eustie-Harrison	EL Distribution	\$150,000.00	-\$1,250.00	EL	151,250.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00				\$0.00
Rebuild Main Street	EL Distribution	\$200,000.00	\$20,000.00	EL	180,000.00	\$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	\$42,500.00	EL	7,500.00	\$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	-\$257,105.36	EL	1,257,105.36	\$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	\$400,000.00	EL	-	MOVED TO MERF 6 REMOTE CHANGE OUTS					\$0.00				\$0.00
South Loop Proj. (old 15MVA Trans)	EL Distribution	\$1,425,000.00	\$120,456.21	EL	1,304,543.79	\$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	\$4,000.00	EL	30,000.00	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	343,377.96	\$25,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00					\$0.00
Repaint Water Tower	WA Prod.	Ongoing		WA	305,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00					\$0.00
Salt Storage	WA Prod.	Well15 Repr0723 R9repr1023		WA	42,999.99						\$0.00				\$0.00
Water Tower Maintenance Contract	WA Prod.	Ongoing		WA	44,600.00	\$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	\$90,000.00	WA	85,000.00	\$20,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$160,000.00				\$0.00
2015 GO Bonds (P & I)	WA Dist.	\$4,807,615.18		WA	40,149.86	\$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
Water line/main Replacement	WA Dist.	\$2,000,000.00	\$1,769,229.03	WA	230,770.97	\$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	97,500.00	\$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	70,000.00	\$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 Hall Storm Damages	BASE grant local share				-										\$0.00
Sept Hall Woiak Doors Loc 41	Woiak Bldg Door Remitted to County				-						\$8,580.00				\$8,580.00
SAFE Program (JR Commission)					1,964.94										\$0.00
Cemetery Land	Cemetery Imp	150,000.00	\$113,750.00		36,250.00	15,000.00	15,000.00	10,000.00	10,000.00	10,000.00					\$0.00
VPW Aux. Cemetery Markers					300.26						\$5,491.34				\$0.00
Nuisance Housing Other Rehab/Demo					21,367.50										\$0.00
Tree Removal Nuisance					25,000.00										\$0.00
Basketball Goals - SCCF Grant					500.00						\$5,000.00				\$5,000.00
Total						\$950,538.00	\$1,027,487.50	\$1,007,237.50	\$1,008,037.50	\$1,003,637.50	\$3,470,888.00	\$875,959.13	\$421,937.50	\$269,237.50	\$270,637.50

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

## City of Goodland MERF

Project	Department	Original Project Cost	Project Balance Needed	Funding Source	Current Cash Balance	Revenue					Total Revenue	Expenditure					Total Expend.
						2	2	2	2	2		2	2	2	2	2	
						0	0	0	0	0		0	0	0	0	0	
						2	2	2	2	2		2	2	2	2	2	
						5	6	7	8	9		5	6	7	8	9	
IT Backbone	All Depts **	Ongoing			13,258.54	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	15,500.00					16,500.00
Bullet Proof Vests	GF Police	Ongoing		GF	856.39	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	\$10,000.00	750.00					750.00
Upgrade Computers	GF Police	Ongoing		GF	3,547.39	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	\$5,000.00						-
Canine Program	GF Police	Ongoing		GF	6,590.58	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	116,218.83	6,000.00	5,000.00	5,000.00	5,000.00	5,000.00	\$26,000.00	38,076.65	8,000.00				46,076.65
Radio Replacement	GF Police	40,000.00	33,320.10	GF	6,679.90	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	\$10,000.00						-
Police Tax Lid Budget Increase	GF Police	2025 Vehicle		GF	-						\$0.00	15,458.35					15,458.35
Police Vehicles/Equip	GF Police	157,000.00		GF	(3,750.00)	15,000.00	70,000.00	70,000.00	55,000.00	70,000.00	\$290,000.00	15,000.00	70,000.00	70,000.00			155,000.00
Police Grants	GF Police	AED GR \$ dep here		GF	5,850.80						\$0.00	129,670.00					129,670.00
Police Unit Lease Purchase	GF Police				27,810.00												-
File Stamp	GF Mun Ct	1,000.00	1,000.00	GF	-		500.00	500.00	500.00		\$1,000.00						-
City Share New Van (20%)	GF Van Trans.	20,000.00	2,304.97	GF	17,695.03	500.00	500.00	500.00	500.00	500.00	\$2,500.00						-
											\$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	\$9,000.00						-
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	1,494.98	GF	148,505.02	5,000.00	5,000.00	7,500.00	7,500.00	7,500.00	\$32,500.00						-
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	166,250.00	GF	3,750.00	5,000.00	5,000.00	9,000.00	9,000.00	9,000.00	\$37,000.00						-
Used Grader	GF St & Alley	80,000.00	72,500.00	GF	7,500.00	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	30,088.80	GF	159,911.20	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	(1,576.00)	GF	43,576.00						\$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	54,447.80	GF	115,552.20	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	-	5,000.00	20,000.00	20,000.00	20,000.00	\$65,000.00						-
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	44,382.07	GF	25,617.93	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	7,750.00	GF	8,750.00	5,000.00	7,000.00				\$12,000.00						-
100 hp Tractor for mowing ST ROW	GF St & Alley	130,000.00	103,750.00	GF	26,250.00	15,000.00	15,000.00	25,000.00	25,000.00	25,000.00	\$105,000.00						-
Park Pickup	GF Parks			GF	1,814.47						\$0.00						-
Park equipment & Imp	GF Parks	21,000.00	12,625.00	GF	8,375.00	2,500.00	3,241.00	2,500.00	2,500.00	2,500.00	\$13,241.00						-
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	8,782.86	4,000.00	5,500.00	5,500.00	5,500.00	5,500.00	\$26,000.00						-
Exhibit	GF Museum	INC SUNFL EX		GF	415.00						\$0.00						-
Museum Alarm System	Museum	6,500.00	\$4,750.00		1,750.00	\$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												-
Water Park Lesson Equipment	GF Water Park			GF	236.40						\$0.00						-
Steever Water Park Equip	GF Water Park	Ongoing		GF	47,938.00	8,000.00	8,000.00	10,000.00	10,000.00	10,000.00	\$46,000.00						-
6 Remote Subst Change outs	EL Production	1,000,000.00	(219,435.08)	EL	1,219,435.08	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	81,200.43	EL	243,799.57	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	23,707.50	EL	8,992.50	3,270.00	3,270.00	3,270.00	3,270.00	3,270.00	\$16,350.00						-
Trencher Backhoe	EL Distribution			EL	2,096.41						\$0.00						-
Replace Un 19	EL Distribution	300,000.00	100,905.54	EL	199,094.46	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	7,114.37	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	\$10,000.00	1,000.00					1,000.00
Christmas Decorations	EL Com & Gen	Ongoing		EL	25,846.18	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	\$50,000.00	3,000.00	10,000.00				13,000.00
											\$0.00						-
Vactron	Water Dist	150,000.00	69,000.00	WA	81,000.00	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					
						0	0	0	0	0	2	2	2	2	2
						2	2	2	2	2	0	0	0	0	0
						5	5	7	8	9	2	2	2	2	2
Project	Department	Original Project Cost	Project Balance Needed	Funding Source	Current Cash Balance	Total Revenue					Total Expend.				
Timberline Radio (prev Well Ctrl Upd)	Water Dist	150,000.00	145,861.89	WA	4,138.11	7,000.00					\$7,000.00				
Air Compressor	Water Dist	15,000.00	(1,067.59)	WA	15,067.59	\$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				
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				
Single Axle Trk w/tank and pump	SE Col/WA Dist	35,000.00	(3,451.99)	SE	38,451.99	\$0.00					-				
Sewerjet	SE Collection	48,000.00	75.55	SE	47,924.45	\$0.00					38,000.00				
Vactor Truck	SE Collection	200,000.00	(1,184.66)	SE	201,184.66	\$0.00					-				
Shoring/Tools	SE Col/WA Dist	5,000.00	151.78	SE	4,848.22	\$0.00					200,000.00				
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					-				
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EMPLOYEE BENEFITS - 45 REVENUES		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
	Unencumbered Cash Balance	194,466	138,825	132,992	140,932	97,233
0101	Ad Valorem Tax	553,552	613,475	627,985	596,586	697,728
	Neighborhood Revitalization	(26,628)	(22,679)	(16,435)	(15,881)	(14,523)
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	10,500	10,500
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	-	-	-	-	-
	<b>Total Revenue</b>	<b>837,430</b>	<b>848,756</b>	<b>838,784</b>	<b>817,952</b>	<b>873,318</b>
<b>EXPENDITURES</b>						
1050	Health & Accident Insurance	430,105	408,187	485,472	430,000	519,529
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
	<b>Total Expenditures</b>	<b>698,605</b>	<b>707,824</b>	<b>838,784</b>	<b>720,719</b>	<b>873,318</b>
	<b>Unencumbered Cash Balance</b>	<b>138,825</b>	<b>140,932</b>	<b>-</b>	<b>97,233</b>	<b>0</b>

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

## 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 7% increase  
\$519,529 *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	521,437
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	262,300	316,224
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	-	-	-	-	-
	<b>Total Revenues</b>	<b>915,146</b>	<b>932,342</b>	<b>968,544</b>	<b>1,021,437</b>	<b>1,113,792</b>
<b>EXPENDITURES</b>						
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	-	-	-	-	-
	<b>Total Expenditures</b>	<b>422,057</b>	<b>428,130</b>	<b>625,000</b>	<b>500,000</b>	<b>625,000</b>
	<b>Unencumbered Cash Balance</b>	<b>493,089</b>	<b>504,212</b>	<b>343,544</b>	<b>521,437</b>	<b>488,792</b>

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



## 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.



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	-	-	10,213
	Neighborhood Revitalizaion	(1,141)	(349)	-	-	(213)
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
	<b>Total Revenues</b>	<b>441,479</b>	<b>434,444</b>	<b>394,887</b>	<b>393,465</b>	<b>428,893</b>
<b>EXPENDITURES</b>						
2040	Engineering Fees	-	-	-	-	-
2200	Other - Contractual	-	-	-	-	-
4010	Other - Capital outlay	66,122	82,069	394,887	15,522	378,893
4050	Building & Land/NRP	-	-	-	-	50,000
4070	Capital Maintenance	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	<b>Total Expenditures</b>	<b>66,122</b>	<b>82,069</b>	<b>394,887</b>	<b>15,522</b>	<b>428,893</b>
	<b>Unencumbered Cash Balance</b>	<b>375,357</b>	<b>352,375</b>	<b>-</b>	<b>377,943</b>	<b>0</b>

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

Current & Upcoming Projects		TOTAL Proj.	Fed. Share	Local Share	
2021-25	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 REVENUES		ACTUAL 2024	ESTIMATED ACTUAL 2025	ESTIMATE 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	-	-	-
	<b>Total Revenues</b>	<b>391,104</b>	<b>28,321</b>	<b>412,000</b>
EXPENDITURES				
2010	Construction	910,015	-	357,000
2040	Engineers & Fiscal Agent Fees	68,832	28,321	55,000
	<b>Total Expenditures</b>	<b>978,847</b>	<b>28,321</b>	<b>412,000</b>
	<b>Unencumbered Cash Balance</b>	<b>(587,743)</b>	<b>0</b>	<b>0</b>

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

Current & Upcoming Projects		TOTAL Proj.	Fed. Share	Local Share	
2021-25	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	176,275.00	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.

LIBRARY - 13 REVENUES		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	REVISED 2025	BUDGET 2026
Unencumbered Cash Balance		-	-	-	-	-
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	-	-	-	-	-
<b>Total Revenues</b>		<b>191,154</b>	<b>201,357</b>	<b>215,760</b>	<b>206,941</b>	<b>234,510</b>
EXPENDITURES						
4050	Building & Land/NRP	-	-	-	-	-
5050	Appropriation to Library Board	191,154	201,357	215,760	206,941	234,510
<b>Total Expenditures</b>		<b>191,154</b>	<b>201,357</b>	<b>215,760</b>	<b>206,941</b>	<b>234,510</b>
<b>Unencumbered Cash Balance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

K.S.A. 12-1220

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

EMPLOYEE BENEFITS - 46 LIBRARY REVENUES		ACTUAL 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	-	-	-	-	-
	<b>Total Revenue</b>	<u>38,364</u>	<u>39,825</u>	<u>42,000</u>	<u>40,122</u>	<u>44,000</u>
EXPENDITURES						
4050	Building & Land/NRP	-	-	-	-	-
5050	Remittance to Library	38,364	39,825	42,000	40,122	44,000
	<b>Total Expenditures</b>	<u>38,364</u>	<u>39,825</u>	<u>42,000</u>	<u>40,122</u>	<u>44,000</u>
<b>Unencumbered Cash Balance</b>		-	-	-	-	-

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

BOND & INTEREST - 12 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	249,725
	Neighborhood Revitalization	(12,454)	(8,857)	(7,082)	(7,046)	(5,198)
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	-	-	-	-	-
	<b>Total Revenues</b>	<b>313,341</b>	<b>310,994</b>	<b>304,600</b>	<b>317,391</b>	<b>306,650</b>
<b>EXPENDITURES</b>						
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	-	15,000
6090	Cost of Issuance	-	-	-	-	-
7870	Transfer to General Operating	-	-	-	-	-
	<b>Total Expenditures</b>	<b>288,000</b>	<b>291,750</b>	<b>304,600</b>	<b>289,600</b>	<b>306,650</b>
	<b>Unencumbered Cash Balance</b>	<b>25,341</b>	<b>19,244</b>	<b>-</b>	<b>27,791</b>	<b>-</b>

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
	<b>2,435,000.00</b>	<b>407,573.02</b>	<b>2,842,573.02</b>	<b>2,842,573.02</b>



CEMETERY IMPROVEMENT-05 REVENUES	ACTUAL 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	-	-	-	-	-
<b>Total Revenues</b>	<b>288,187</b>	<b>296,999</b>	<b>277,987</b>	<b>283,460</b>	<b>275,805</b>

#### 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
<b>Total Expenditures</b>	<b>7,888</b>	<b>31,534</b>	<b>101,700</b>	<b>22,850</b>	<b>75,650</b>

**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	-	-	-	-	-
<b>Total Revenues</b>		<b>58,753</b>	<b>11,900</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
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
<b>UNENCUMBERED CASH BAL.</b>		<b>62,869</b>	<b>66,795</b>	<b>57,969</b>	<b>61,795</b>	<b>51,795</b>

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

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

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

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
<b>STATE SPECIAL - 01</b>						
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	-	-	-	-	-
<b>Total State Special</b>		10,679	7,974	22,000	17,000	22,000
<b>PENDING OR HOLDING PROPERTY - 27</b>						
2200	Contractual	-	-	-	-	-
4010	Other Capital Outlay	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	-	-	-	-	-
4060	Training	-	-	-	-	-
<b>Total Pending/Holding Prop.</b>		-	-	-	-	-
<b>STATE DRUG TAX SHARING - 29</b>						
2200	Contractual	-	-	-	-	-
4010	Other Capital Outlay	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	-	-	-	-	-
4060	Training	-	-	-	-	-
<b>Total State Drug Tax</b>		-	-	-	-	-
<b>FED EQUITABLE SHARING - 31</b>						
2200	Contractual	-	-	-	-	-
4010	Other Capital Outlay	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	-	-	-	-	-
4060	Training	-	-	-	-	-
<b>Total State Drug Tax</b>		-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		10,679	7,974	22,000	17,000	22,000
<b>01-4020 Equipment</b>		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	-	-	-	-	-
	<b>Total Revenue</b>	<b>16,656</b>	<b>16,401</b>	<b>11,516</b>	<b>16,560</b>	<b>14,460</b>
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
	<b>Total Expenditures</b>	<b>2,940</b>	<b>2,741</b>	<b>5,500</b>	<b>5,000</b>	<b>5,500</b>
	<b>Unencumbered Cash Balance</b>	<b>13,716</b>	<b>13,660</b>	<b>6,016</b>	<b>11,560</b>	<b>8,960</b>

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

4020	Police Equipment	4,000
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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
	<b>Total Revenues</b>	<u>217,719</u>	<u>498,078</u>	<u>212,530</u>	<u>231,811</u>	<u>185,311</u>
EXPENDITURES						
3000	Repair and Maintenance	-	-	-	-	-
3120	Reconstruction	139,869	384,767	165,000	165,000	165,000
4000	New Construction	-	-	-	-	-
	<b>Total Expenditures</b>	<u>139,869</u>	<u>384,767</u>	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>
	<b>Unencumbered Cash Balance</b>	<b>77,850</b>	<b>113,311</b>	<b>47,530</b>	<b>66,811</b>	<b>20,311</b>

K.S.A. 79-3425c

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

K.S.A. 79-3425g

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

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

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	-	-	-	-	-
	<b>Total Revenues</b>	<b>20,218</b>	<b>15,654</b>	<b>9,196</b>	<b>19,293</b>	<b>16,293</b>
EXPENDITURES						
2200	Contractual	-	-	-	-	-
3180	Other Commodities	-	-	-	-	-
4010	Capital Outlay	14,042	5,861	9,176	12,000	12,000
	<b>Total Expenditures</b>	<b>14,042</b>	<b>5,861</b>	<b>9,176</b>	<b>12,000</b>	<b>12,000</b>
				Will do Budget Amend end of 2025		
	<b>Unencumbered Cash Balance</b>	<b>6,176</b>	<b>9,793</b>	<b>20</b>	<b>7,293</b>	<b>4,293</b>

K.S.A. 79-41a04

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

- 4010 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
<b>Total Revenue</b>		<b>41,969</b>	<b>45,021</b>	<b>36,008</b>	<b>42,434</b>	<b>38,434</b>
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	-	-	-	-	-
<b>Total Expenditures</b>		<b>9,174</b>	<b>13,487</b>	<b>17,500</b>	<b>15,000</b>	<b>18,500</b>
<b>Unencumbered Cash Balance</b>		<b>32,795</b>	<b>31,534</b>	<b>18,508</b>	<b>27,434</b>	<b>19,934</b>

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

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	-	-	-
	<b>Total Revenues</b>	<b>221,818</b>	<b>-</b>	<b>-</b>
EXPENDITURES				
2040	Engineering Fees	-	-	-
2050	Construction Costs	221,818	-	-
2140	Professional Services	-	-	-
2150	Issue Cost	-	-	-
7040	Transfer to BASE Grant St. Imp.	-	-	-
	<b>Total Expenditures</b>	<b>221,818</b>	<b>-</b>	<b>-</b>
	<b>Unencumbered Cash Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

This fund is not a budgeted fund, used for accounting purposes only. This fund shall be used to account for fiscal recovery funds through the American Rescue Plan Act of 2021. These monies were filtered through the State Treasury in two tranches, one in 2021 and remaining in 2022. Funds need to be obligated by Dec. 31, 2024 and expended by Dec. 31, 2026.

Eligible expenditures of funds are premium pay, revenue loss, public health/negative economic impact or investment in water, sewer and broadband infrastructure. The final rule allows a standard deduction allowance of up to \$10 million, not to exceed the award allocation. This is the provision the City is filing reporting.



CID PROJECT - 28		ACTUAL	ESTIMATE
REVENUES		2024	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.	-	-
<b>Total Revenues</b>		<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.	-	-
<b>Total Expenditures</b>		<u>166,893</u>	<u>150,000</u>
<b>Unencumbered Cash Balance</b>		-	-

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

EFFICIENCY KS PROJECT - 39		ACTUAL	ESTIMATED
REVENUES		2024	ACTUAL 2025
	Unencumbered Cash Balance	-	2
0234	Payment from State	-	-
0235	Utility Loan Payment	1,648	1,614
0345	Interest on Investment	-	-
	<b>Total Revenues</b>	<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>
	<b>Total Expenditures</b>	<u>1,646</u>	<u>1,614</u>
	<b>Unencumbered Cash Balance</b>	<b>2</b>	<b>2</b>

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

ELECTRIC METER DEPOSIT-20 REVENUES		ACTUAL 2024	ESTIMATED ACTUAL 2025
Unencumbered Cash Balance		147,278	158,078
0575	Meter Deposit Receipts	34,154	30,000
<b>Total Revenues</b>		<b>181,432</b>	<b>188,078</b>
EXPENDITURES			
5060	Meter Deposits Refunded	23,354	24,500
<b>Total Expenditures</b>		<b>23,354</b>	<b>24,500</b>
<b>Unencumbered Cash Balance</b>		<b>158,078</b>	<b>163,578</b>

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

INSURANCE PROCEEDS - 40 REVENUES		ACTUAL 2024	ESTIMATE ACTUAL 2025
	Unencumbered Cash Balance	5,609	5,786
0345	Interest on Investment	177	185
0454	Building Insurance Payment	-	-
	<b>Total Revenues</b>	<u>5,786</u>	<u>5,971</u>
EXPENDITURES			
5060	Approved Refunds	-	5,971
	<b>Total Expenditures</b>	<u>-</u>	<u>5,971</u>
	<b>Unencumbered Cash Balance</b>	<b>5,786</b>	<b>-</b>

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

MUSEUM ENDOWMENT FUND - 03		ACTUAL 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	-	-
	<b>Total Revenues</b>	<b>89,233</b>	<b>98,391</b>	<b>108,291</b>

#### EXPENDITURES

2140	Professional Services	642	-	750
3060	Equipment Maintenance	-	-	-
3130	Education/Exhibits	-	-	1,500
4020	New Equipment	-	-	-
4050	Building & Land	-	-	-
7400	Transfer to	-	-	-
	<b>Total Expenditures</b>	<b>642</b>	<b>-</b>	<b>2,250</b>

<b>Unencumbered Cash Balance</b>	<b>88,591</b>	<b>98,391</b>	<b>106,041</b>
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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	<u>242,622</u>	<u>262,000</u>
<b>Total Revenues</b>		<u>242,622</u>	<u>262,000</u>
EXPENDITURES			
5080	Remittance to state of Kansas	<u>242,622</u>	<u>262,000</u>
<b>Total Expenses</b>		<u>242,622</u>	<u>262,000</u>
<b>Unencumbered Cash Balance</b>		-	-

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

SALES TAX IMP. PROJECT FUND - 02		ACTUAL 2024	ESTIMATED ACTUAL 2025	ESTIMATE 2026
Unencumbered Cash Balance		-	-	-
0236	Project Bond	-	-	-
0345	Interest on Investments	-	-	-
0793	Transfer from CIRF	-	-	-
0893	Miscellaneous	-	-	-
<b>Total Revenues</b>		-	-	-
EXPENDITURES				
2040	Engineering	-	-	-
2050	Construction Costs	-	-	-
2130	Project Interest	-	-	-
2140	Professional Services	-	-	-
2150	Issuance Costs	-	-	-
7100	Transfer to CIRF	-	-	-
<b>Total Expenditures</b>		-	-	-
<b>Unencumbered Cash Balance</b>		-	-	-

This fund will be used for the street improvement project construction approved by the citizens for the City share of sales tax.

STATE WATER PLAN - 48		ACTUAL	ESTIMATED
REVENUES		2024	ACTUAL 2025
	Unencumbered Cash Balance	3,892	4,629
0567	Collections	10,141	10,600
	<b>Total Revenues</b>	<u>14,033</u>	<u>15,229</u>
EXPENDITURES			
5080	Miscellaneous	-	-
5090	Payments to State	9,404	10,600
	<b>Total Expenditures</b>	<u>9,404</u>	<u>10,600</u>
	<b>Unencumbered Cash Balance</b>	<b>4,629</b>	<b>4,629</b>

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



ST. & PROJECT IMP. - 04		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.	-	-
	<b>Total Revenues</b>	<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.	-	-
	<b>Total Expenditures</b>	<u>1,657,775</u>	<u>75,720</u>
	<b>Unencumbered Cash Balance</b>	<b>37,424</b>	<b>-</b>

This fund is not a budgeted fund, used for accounting purposes only. This fund shall be used solely to pay the costs incurred with street improvements. The current projects is 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
	<b>Total Revenues</b>	<u>108,806</u>	<u>110,284</u>
EXPENDITURES			
5070	Meter Deposits Refunded	13,022	15,000
5100	Flow Meter Refunded	4,500	3,750
	<b>Total Expenditures</b>	<u>17,522</u>	<u>18,750</u>
	<b>Unencumbered Cash Balance</b>	<b>91,284</b>	<b>91,534</b>

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