CITY OF GOODLAND
2027 BUDGET INDEX

COMPARISON OF THE RECOMMENDED
MILL LEVIES BY FUND FOR 2027
WITH BUDGET
LEVIES IN 2025 AND 2026
TAX MILL LEVY BY FUND

	2024 FOR 2025 (MILLS) and (DOLLARS)	2025 FOR 2026 (MILLS) and (DOLLARS)	2026 FOR 2027 (MILLS) and (DOLLARS)	DOLLARS INCREASE (DECREASE)
General	24.0600	27.203	25.404	
	$ 1,022,137	$ 1,183,823	$ 1,115,502	$ (68,321)
Bond & Interest	6.5590	5.738	6.017	
	$ 278,645	$ 249,724	$ 264,210	$ 14,486
Library	4.6260	4.888	5.216	
	$ 196,526	$ 212,725	$ 229,034	$ 16,309
Employee Benefits - City	14.7830	16.032	17.306	
	$ 628,024	$ 697,682	$ 759,918	$ 62,236
Employee Benefits-Library	0.8860	0.900	1.023	
	$ 37,640	$ 39,184	$ 44,926	$ 5,742
Airport Fund	-	0.235	-	
	$ -	$ 10,214	$ -	$ (10,214)
TOTALS	**50.914**	**54.996**	**54.966**	
TOTAL AD VALOREM	**$ 2,162,971**	**$ 2,393,351**	**$ 2,413,590**	**$ 20,239**
LESS REBATE FOR NRP	73,158	56,940	67,831	$ 10,891
TOTAL AD VALOREM LESS REBATE	**2,089,813**	**2,336,411**	**2,345,759**	**$ 9,348**

ESTIMATE

2027 (E)	1MILL =	$ 43,910.61	2010	1 MILL =		24,970.50
2026 (A)	1MILL =	$ 43,518.09	2009	1 MILL =		25,552.98
2025 (A)	1MILL =	$ 42,482.84	2008	1 MILL =	$	25,550.23
2024 (A)	1MILL =	$ 41,808.45	2007	1 MILL =	$	24,790.95
2023 (A)	1MILL =	$ 36,925.45	2006	1 MILL =	$	24,787.59
2022 (A)	1MILL =	$ 35,082.45	2005	1 MILL =	$	24,861.97
2021 (A)	1MILL =	$ 34,230.59	2004	1 MILL =	$	23,285.48
2020 (A)	1MILL =	$ 33,187.94	2003	1 MILL =	$	23,362.14
2019 (A)	1MILL =	$ 32,213.04	2002	1 MILL =	$	22,859.08
2018 (A)	1MILL =	$ 31,445.13	2001	1 MILL =	$	21,855.74
2017 (A)	1MILL =	$ 30,147.15	2000	1 MILL =	$	21,400.71
2016 (A)	1MILL =	$ 28,660.64	1999	1 MILL =	$	20,400.62
2015 (A)	1MILL =	$ 28,157.41	1998	1 MILL =	$	18,416.33
2014 (A)	1MILL =	$ 26,582.97	1997	1 MILL =	$	16,900.14
2013 (A)	1MILL =	$ 25,952.45	1996	1 MILL =	$	16,035.67
2012 (A)	1MILL =	$ 25,205.36	1995	1 MILL =	$	15,575.00
2011	1MILL =	$ 25,322.16	1994	1 MILL =	$	14,574.00
			1993	1 MILL =	$	14,547.00
			1992	1 MILL =	$	15,252.00

A

	GENERAL - 11 REVENUES	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
0101	Ad Valorem Tax	919,782	990,712	1,183,915	1,124,719	1,115,502
	Neighborhood Revitalization	(33,557)	(25,846)	(24,628)	(27,633)	(32,319)
0103	Delinquent Tax	41,904	27,341	15,000	23,000	15,000
0105	Excise Tax	60	22	71	23	37
0107	Motor Vehicle Tax	93,351	110,231	117,242	117,242	133,657
0109	Local Alcohol Liquor Fund Tax	9,478	11,985	9,000	11,000	12,000
0111	LAVTR	-	-	-	-	
0112	Recreational Vehicle Tax	1,628	1,744	2,072	2,072	2,222
0113	City County Revenue Sharing	-	-	-	-	-
0114	16/20 M Vehicle Tax	4,473	6,532	6,561	6,561	7,845
0115	In Lieu of Taxes	-	-	-	-	-
0122	Sales Tax - School District	402,352	403,520	410,000	425,000	425,000
0123	Sales Tax	866,856	890,004	810,000	925,000	900,000
0124	County Payments to Recreation	39,871	41,360	40,000	40,000	40,000
0231	City Office Rent	3,000	3,000	3,000	3,000	3,000
0232	FAA Office Rent	19,507	32,428	32,429	32,429	32,429
0236	County Payments to Cemetery	32,586	33,600	33,000	33,000	33,000
0238	County Payment to Fire	-	-	-	-	-
0240	Pmt from Chamber of Commerce	-	-	-	-	-
0340	Occupation License	11,802	8,253	11,800	8,200	10,000
0341	Franchises	117,651	134,800	126,000	130,000	130,000
0342	Dog Licenses & Imp. Fees	3,686	3,736	3,600	3,000	3,000
0343	Other Licenses & Permits	19,376	9,311	13,000	13,000	13,000
0344	Police Court Fines	27,961	48,476	32,000	38,000	38,000
0345	Interest on Investments	42,791	36,359	35,000	40,000	40,000
0346	Planning Fees	-	-	10,000	-	10,000
0450	Airport Revenues	27,255	31,343	28,000	22,000	25,000
0459	Revenue Public Transportation	24,552	26,495	23,000	28,000	28,000
0460	Water Park Receipts	37,029	37,273	30,000	32,000	32,000
0461	Water Park Concessions	13,769	12,416	10,000	12,000	12,000
0462	Cent. Park Concessions	-	-	-	-	-
0464	Police Impound	795	4,645	750	300	750
0465	Youth Activities	-	-	-	-	-
0470	Welcome Center Sales	-	-	-	-	-
0786	Trans from Sewer Util (Franchise)	125,000	135,000	135,000	135,000	130,000
0787	Trans from Econ Dev	-	-	-	-	-

	GENERAL - 11 REVENUES (Continued)	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
0788	Trans from Elect Util (Franchise)	500,000	510,000	510,000	510,000	510,000
0789	Trans from Water Util (Franchise)	150,000	160,000	160,000	160,000	160,000
0791	Trans from Health/San (Franchise)	50,000	50,000	30,000	30,000	30,000
0893	Miscellaneous/Reimb.Expenses	17,497	18,086	15,000	15,000	15,000
0894	Reimbursed Diesel Fuel	35,540	32,358	35,000	25,000	30,000
0895	K H C Museum Grant	-	-	-	-	-
0897	Federal Law Enforcement Grant	-	-	-	-	-
0898	LGORP Grant	1,720	-	-	-	-
	Total Revenues	**3,607,715**	**3,785,184**	**3,845,812**	**3,916,913**	**3,904,123**
	Balance January 1	596,196	579,772	366,696	590,520	392,855
	Sub-Total	4,203,911	4,364,956	4,212,508	4,507,433	4,296,978
	LESS: Expenditures	3,624,139	3,774,436	4,212,508	4,114,578	4,296,978
	Non-Appropriated Balances	-	-	-	-	-
	UNENCUMBERED CASH BAL.	**579,772**	**590,520**	**-**	**392,855**	**(0)**

GENERAL FUND - SUMMARY OF EXPENDITURES

11 GENERAL FUND	ACTUAL EXPENDITURES 2024	BUDGETED EXPENDITURES 2025	ACTUAL EXPENDITURES 2025	BUDGETED EXPENDITURES 2026	EST. ACTUAL EXPENDITURES 2026	PROPOSED BUDGET 2027
General Government	964,679	949,382	981,801	1,020,273	1,011,250	1,065,060
Police	706,371	811,698	774,410	868,553	854,021	968,075
Municipal Court	68,684	106,256	92,768	69,574	46,552	59,044
Animal Control	47,021	55,300	45,567	65,300	61,850	63,350
Van Transportation	33,454	42,077	36,481	43,039	40,345	43,370
Fire Department	238,398	238,398	238,398	245,550	245,550	252,916
Building Inspection	113,166	156,258	125,603	205,299	197,438	172,277
Street & Alley	801,730	880,880	802,375	915,974	896,450	893,058
Airport	26,851	54,900	31,379	59,650	70,153	54,650
Parks	169,339	198,918	166,142	208,992	194,941	215,612
Museum	98,504	115,905	97,892	124,671	127,647	130,650
Cemetery	52,347	57,780	55,240	62,053	60,110	61,936
Economic Development	92,266	93,270	91,674	95,880	95,180	95,880
Recreation	58,662	61,100	57,936	61,100	61,100	61,100
Steever Water Park	152,667	157,600	176,770	166,600	151,991	160,000
Total	**3,624,139**	**3,979,722**	**3,774,436**	**4,212,508**	**4,114,578**	**4,296,978**

	GENERAL - 11 EXPENDITURES GENERAL GOVERNMENT - 02	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	246,460	246,391	266,123	245,000	268,510
1060	Overtime	-	-	-	-	2,000
1070	Pymt to ICMA	-	-	-	-	-
	Total Personal Services	246,460	246,391	266,123	245,000	270,510
2030	Election Expense	-	-	2,000	-	2,000
2050	School District Sales Tax	402,352	403,520	400,000	425,000	425,000
2060	Insurance	147,929	164,160	150,000	150,000	165,000
2080	Membership Dues	3,877	4,080	4,500	4,500	4,500
2100	Other Utilities	1,094	1,108	1,500	1,200	1,200
2130	Printing/Advertising	3,489	4,609	4,000	3,000	4,000
2140	Professional Services	96,383	94,415	104,000	100,000	103,400
2170	Schooling	2,020	1,662	2,000	2,000	2,000
2180	Telephone	3,843	4,441	4,300	4,500	4,600
2190	Travel & Transportation	1,386	1,215	1,500	1,300	1,500
2200	Other	6,524	6,000	7,000	7,000	7,000
2310	Safety Program	-	-	150	500	150
2500	Property Taxes	1,258	1,489	2,500	1,500	2,000
	Total Contractual Services	670,155	686,699	683,450	700,500	722,350
3030	Building Maintenance/Repair	1,031	2,505	5,000	5,000	5,000
3060	Equipment Maintenance/Repair	7,302	7,536	8,200	7,500	8,200
3070	Gasoline/Oil	593	66	1,000	1,000	1,000
3120	Operating Supplies	9,578	14,129	12,500	12,500	12,500
3130	Postage	-	-	-	-	-
3170	Vehicle Maintenance	560	475	1,500	750	1,500
3180	Other	-	-	-	-	-
	Total Commodities	19,064	24,711	28,200	26,750	28,200

	GENERAL - 11 EXPENDITURES GENERAL GOV'T - 02 (Continued)	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4070	Capital Maintenance	-	-	15,000	15,000	15,000
4100	Economic Development	-	-	-	-	-
	Total Capital Outlay	-	-	15,000	15,000	15,000
7100	Transfer to CIRF	3,000	3,000	3,000	3,000	8,000
7200	Transfer to MERF	1,000	1,000	4,500	1,000	1,000
7300	Transfer to Grant Imp Fund	25,000	20,000	20,000	20,000	20,000
7500	Transfer to Economic Developmt.	-	-	-	-	-
	Total Transfers	29,000	24,000	27,500	24,000	29,000
	Total General Government	**964,679**	**981,801**	**1,020,273**	**1,011,250**	**1,065,060**

2027 – 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.
  $270,510 *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.
  $425,000 *Line item 11-02-2050 School District Sales Tax*
- Provide funding for general fund expenses on property, vehicle, casualty and liability insurance.
  $165,000 *Line item 11-02-2060 Insurance*
- Funding for professional services for the administration in the City of Goodland.
  $103,400 *Line item 11-02-2140 Professional Services*
  City Attorney $66,000, Law Office expenses $8,400, 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 $4,500
- 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.
  $2,000 *Line item 11-02-2500 Property Taxes*
- Funding for maintenance at the City Building and Art Center.
  $5,000 *Line item 11-02-3030 Building Maintenance/Repair*
- Funding for maintenance of City Building and generator maintenance. Generator annual inspection alone is $2,500 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.
  $8,000 *Line item 11-02-7100 Transfer to CIRF*

CIRF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
Gen Admin Main Res	Ongoing Main Costs		605,828.75	3,000	3,000
Roof City Building			000	00	5,000
County Sales Tax Rd Imp	Ongoing		1,389,688.50		

- Transfer to Municipal Equipment Reserve Fund.
  $1,000 *Line item 11-02-7200 Transfer to MERF*

MERF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
IT Backbone	Share all Dept			1,000	1,000
City Travel Car	25,000	10,300	14,700	000	000

- 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 2026, the Administrative Assistant is paid 1/3 from this fund, Building Inspection and Municipal Court. 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 available 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.

	GENERAL - 11 EXPENDITURES POLICE - 03	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	529,761	591,245	645,671	645,671	672,639
1060	Overtime	4,376	-	-	-	22,000
	Total Personal Services	534,137	591,245	645,671	645,671	694,639
2050	Contractual Software	12,562	27,798	12,500	12,500	12,500
2080	Membership Dues	971	520	1,000	1,000	1,000
2100	Other Utilities	4,808	6,095	6,000	6,000	6,000
2130	Printing/Advertising	1,013	448	600	600	600
2140	Professional Services	7,012	8,204	6,000	7,000	7,000
2170	Schooling/Training	1,812	2,071	2,500	2,500	2,500
2180	Telephone	13,513	14,068	14,000	13,000	13,000
2190	Travel & Transportation	4,798	5,623	5,000	5,000	5,000
2230	Prisoner Care	-	2,500	2,500	1,500	2,500
	Total Contractual Services	46,489	67,327	50,100	49,100	50,100
3030	Building Maintenance/Repair	2,682	2,272	6,000	5,000	6,000
3050	Duty Equipment Main/Repair	-	3,183	2,500	2,500	2,500
3060	Equipment Maintenance/Rep.	6,462	3,906	6,000	6,000	6,000
3070	Gasoline/Oil	24,539	20,135	28,000	25,000	28,000
3120	Operating Supplies	6,116	4,421	6,500	6,500	6,500
3130	Postage	381	161	300	750	300
3160	Uniform Supplies	2,253	2,872	3,000	3,000	3,000
3170	Vehicle Maintenance/Repair	11,292	10,129	7,000	8,500	10,000
3250	Canine Expenses	1,384	1,724	2,000	2,000	2,000
	Total Commodities	55,109	48,803	61,300	59,250	64,300

	GENERAL - 11 EXPENDITURES POLICE - 03 (Continued)	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027	
4010	Other	-	-	-	-	-	
4020	New Equipment	21,636	30,035	15,482	7,000	64,536	AXON payment
4030	New Construction	-	-	-	-	-	
4040	Office Equipment	-	-	-	-	-	
4050	Building & Land	-	-	-	-	-	
4060	Vehicle Renovation	-	-	-	-	-	
	Total Capital Outlay	21,636	30,035	15,482	7,000	64,536	
7100	Transfer to CIRF	10,000	8,000	13,000	10,000	10,000	
7200	Transfer to MERF	39,000	29,000	83,000	83,000	84,500	
	Total Transfers	49,000	37,000	96,000	93,000	94,500	
	Total Police Department	**706,371**	**774,410**	**868,553**	**854,021**	**968,075**	

2027 – 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 four Officers, two corporals, two Sergeants, an Assistant Chief, a Records/Evidence Administrative Assistant, and a Police Chief. We also employ three part-time officer positions and a part-time records clerk on an as needed basis.
  $694,639.00 *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 $6,359 each) and additional maintenance updates as needed. Digi Ticket's annual maintenance cost is $3,890, 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), paper shredding service, 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 and annual subscription for M-Files.
  $7,000 Line item 11-03-2140 Professional Services
- Provides funding for KMU quarterly training.
  $2,500 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 supports our fingerprint scanner, KCJIS access, Taser uploads/updates, and Axon uploads/updates. We are in the process of negotiating services to switch cell phone and related services to First Net Cell Service which appears to be more efficient services. We will not adjust until negotiations are complete.
  $13,000 *Line item 11-03-2180 Telephone*
- Provide funding for fuel, lodging, and meals related to training, meetings, graduations, and other events.

$5,000 Line item 11-03-2190

- Provide funding for prisoner care at Sherman County. In 2023, 2024, and 2025 YTD, they have not provided the billing for services. In 2025, we started transferring the amount to reserve in the event we do get a large bill.
  $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 everyday officer equipment.
  $2,500 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, Scheopners Water Service, cleaning supplies, employee of the quarter ($100 quarterly), employee of the year ($200 yearly), patrol parking/abandoned/evidence labels, nitrile gloves, STO/UPC Public offense codes, supplemental session laws, illegal narcotics testing, and supplies for community events.
  $6,500 *Line item 11-03-3120 Operating Supplies –*
- Funding for postage sent (Including certified letters for property pickup), 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.
  $10,000 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 yearly payment of the new AXON Dash/Body Camera Program is $58,448, and the final annual payment for our Taser Program contract $6,088.
  $64,536 Line item 11-03-4020 New Equipment
- Transfer of funds to Capital Improvement Reserve Fund.
  $10,000 Line item 11-03-7100 Transfer to CIRF

CIRF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
Armory Main Res	Ongoing		6,592.54	2,000	2,000
Armory Roof	125,000	46,500.00	78,500.00	7,000	7,000
Shop with Cop	Ongoing		545.95	1,000	1,000

- Transfer of funds to Municipal Equipment Reserve Fund.
  $84,500 Line item 11-03-7200 Transfer to MERF

slowed down, as when we book classes, we do not get enough attendance for the vendor to come. A majority of the vendors require departments to be within so many miles of a major Airport, which we are quite far away from.

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 Federal Government-issued patrol rifles. We do own four M-16 rifles and two Mini-14s, as one of the GSA programs shut down and donated them.

In 2026, KDOT has changed the campaign programs (Click or ticket, DUI, etc.) We must run all campaigns on overtime; however, KDOT reimburses us for all overtime. The theory behind this change is that officers will focus solely on campaigns during the overtime period; they cannot take calls for service unless an emergency arises that requires them to assist the officer on duty. This is in the very early stages of this change. I will have to get with Mary and Crystal to get an estimated overtime budget to submit to KDOT. In addition to KDOT paying for overtime, they will now also supply $2,000.00 in free equipment (I think it is $2,000.00; don't quote me yet). Basically, the city is not out of any money and gains free equipment.

At the February 2nd commission meeting, the commission approved the purchase of a new Canine Unit to replace our 2018 Ford Interceptor, which was causing major budgetary constraints. The new unit is scheduled to be here in June of 2026. We are still paying on the loan from Western State Bank for three 2025 Ford Interceptors. The list of vehicles and mileage is listed below. We will need replacements over the next several years to avoid unnecessary maintenance costs and keep equipment up to date.

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

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 equipment up to date to 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 remain major concerns for day-to-day purchases. We will continue to explore alternative ways to purchase while still buying long-lasting, high-quality equipment. Buying quality equipment will also benefit the budget, as it lasts longer and requires fewer replacements.

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

GOODLAND'S POLICE VEHICLES

Unit 3 - In service - 2018 Ford Explorer Interceptor Unmarked Police Chief vehicle, 86,000 miles
Unit 2 - In Service – 2017 Ford Explorer Police Interceptor Unmarked Asst. Police Chief 82,000 miles (Purchased used in 2024)
Unit 4 – In service 2025 Ford Explorer Police Interceptor 7,000 miles
Unit 5 – In service 2018 Ford Explorer Police Interceptor **117,000 miles**
Unit 6 – In service 2017 Ford Explorer Police Interceptor - **Replacement coming in June**
Unit 7 – In service 2022 Ford Explorer Police Interceptor 33,146 miles
Unit 8 – In service 2022 Ford Explorer Police Interceptor 56,000 miles
Unit 9—In service 2025 Ford Explorer Police Interceptor 7,206 miles
Unit 10- In service 2016 Ford Explorer Police Interceptor 7,338 miles
Unit 11 – In service 2019 Ford Explorer Police Interceptor 58,000 miles. (Purchased used in 2024)

NOTE: Vehicle mileage is as of April 8th, 2025.

	GENERAL - 11 EXPENDITURES MUNICIPAL COURT - 04	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	63,218	84,891	19,999	9,227	13,469
1060	Overtime	189	-	-	-	2,500
	Total Personal Services	63,407	84,891	19,999	9,227	15,969
2080	Membership Dues	75	75	75	75	75
2130	Printing & Advertising	-	-	500	250	500
2140	Professional Services	2,425	2,169	33,000	28,000	28,000
2170	Schooling/Training	-	-	-	-	-
2180	Telephone	1,471	1,478	1,500	1,500	1,500
2210	Judge Training	-	-	-	-	-
2230	Prisoner Care	-	3,000	6,000	3,000	5,000
2240	Indigent Defense	-	-	5,000	2,500	5,000
	Total Contractual Services	3,971	6,722	46,075	35,325	40,075
3060	Equipment Maintenance/Repair	323	160	1,000	500	1,000
3120	Operating Supplies	483	495	1,500	500	1,000
3130	Postage	-	-	-	-	-
	Total Commodities	806	655	2,500	1,000	2,000
4010	Other	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	500	500	1,000	1,000	1,000
	Total Transfers	500	500	1,000	1,000	1,000
	Total Municipal Court	**68,684**	**92,768**	**69,574**	**46,552**	**59,044**

2027 – 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 (split 1/3)
  $15,969 *Line item 11-04-1010-1060 Salaries and Overtime*
- Provide funding for professional services.
  $28,000 *Line item 11-04-2140 Professional Services*
  Municipal Court Judge $25,000, 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.
  $5,000 *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. We 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*

MERF	Expected Cost	Balance Remaining	Current Balance	Transfer 2026	2027
IT Backbone	Share all Dept			500	500
File Stamp	1,000	750	250	500	500

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

1 - Municipal Court Judge/Clerk

Municipalities will normally have this as two positions, court clerk and contracted judge. Goodland combined this position into one in February 2004, and LeAnn performed both clerk and judge duties until retirement December 31, 2025. Starting in 2026, we utilized current staff for the court clerk position. The court clerk salary was paid one-third from General Government, Municipal Court, Building Inspection and Electric C & G. In July 2026, it will be paid one-third each from General Govt, Municipal Court and Building Inspection.

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. 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, commission is advised every year, 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 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2130	Printing/Advertising	-	-	100	100	100
2140	Professional Services	46,859	45,340	55,000	51,500	53,000
	Total Contractual Services	46,859	45,340	55,100	51,600	53,100
3060	Equipment Maintenance/Repair	-	-	-	-	-
3070	Gasoline/Oil	-	-	-	-	-
3120	Operating Supplies	162	227	200	250	250
3160	Uniform Supplies	-	-	-	-	-
3170	Vehicle Maintenance/Repair	-	-	-	-	-
	Total Commodities	162	227	200	250	250
4020	New Equipment	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	-	-	10,000	10,000	10,000
7200	Transfer to MERF	-	-	-	-	-
	Total Transfers	-	-	10,000	10,000	10,000
	Total Animal Control	**47,021**	**45,567**	**65,300**	**61,850**	**63,350**

2027 – 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 ($1,700/mo) and impound ($2,100/mo) contract, euthanasia services, etc. We have a new vet opening clinic when complete school but may see increase if have to utilize out-of-town veterinary services
  $53,000 Line item 11-05-2140 Professional Services
- Operating supplies: animal tags
  $250 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

CIRF	Expected Cost	Balance Remaining	Current Balance	Transfer 2026	2027
Build Animal Pound			5,000	10,000	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 2026. In discussion with Jason, she plans to retire in about three years. When this occurs, the city will have to have a plan for personnel with animal control services and an impound facility.

GENERAL - 11 EXPENDITURES VAN TRANS. - 06	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010 Salaries	24,842	25,367	28,139	28,139	28,970
1060 Overtime	-	-	-	-	-
Total Personal Services	24,842	25,367	28,139	28,139	28,970
2060 Insurance	906	977	1,000	356	500
2130 Printing/Advertising	594	588	1,000	1,000	1,000
2140 Professional Services	675	1,003	1,000	1,000	1,000
2170 Schooling	-	-	300	150	300
2180 Telephone	1,606	1,597	1,700	1,600	1,700
2190 Travel/Transportation	-	-	-	-	-
Total Contractual Services	3,781	4,165	5,000	4,106	4,500
3060 Equipment Maintenance/Repair	-	-	600	300	600
3070 Gasoline/Oil	3,309	3,901	5,500	4,000	5,000
3120 Operating Supplies	324	133	300	300	300
3170 Vehicle Maintenance/Repair	198	1,915	2,500	2,500	3,000
Total Commodities	3,831	5,949	8,900	7,100	8,900
4020 New Equipment	-	-	-	-	-
4060 Vehicle Renovation	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
7100 Transfer to CIRF	-	-	-	-	-
7200 Transfer to MERF	1,000	1,000	1,000	1,000	1,000
Total Transfers	1,000	1,000	1,000	1,000	1,000
Total Van Transportation	**33,454**	**36,481**	**43,039**	**40,345**	**43,370**

2027 – 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.
  $28,970 *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 IPAD used to schedule riders, cell phone to contact drivers & GPS on vehicle for emergency use only.
  $1,700 *Line item 11-06-2180 Telephone*
- Gas and oil used in the van.
  $5,000 *Line item 11-06-3070 Gasoline/Oil*
- Vehicle and tire maintenance on the van and equipment. Had a major expenditure in '26 – transmission – which was paid out of MERF.
  $3,000 *Line item 11-06-3170 Vehicle Maintenance*
- Transfer funds to Municipal Equipment Reserve Fund.
  $1,000 *Line item 11-06-7200 Transfer to MERF*

MERF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
IT Backbone	Share all Dept			500	500
Van(city Share)/Main	20,000	7,803.07	12,196.93	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 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	-	-	-	-	-
1020	Fireman's Salaries	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2060	Insurance	-	-	-	-	-
2070	Lab Fees/Tests	-	-	-	-	-
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	-	-	-	-	-
2110	Postage	-	-	-	-	-
2130	Printing/Advertising	-	-	-	-	-
2140	Professional Services	238,398	238,398	245,550	245,550	252,916
2150	Refill Fire Extinguishers	-	-	-	-	-
2170	Schooling	-	-	-	-	-
2180	Telephone	-	-	-	-	-
2190	Travel & Transportation	-	-	-	-	-
	Total Contractual Services	238,398	238,398	245,550	245,550	252,916
3020	Apparatus/Tools	-	-	-	-	-
3030	Building Maintenance/Repair	-	-	-	-	-
3060	Equipment Maintenance/Repair	-	-	-	-	-
3070	Gasoline/Oil	-	-	-	-	-
3120	Operating Supplies	-	-	-	-	-
3160	Uniform Supplies	-	-	-	-	-
3170	Vehicle Maintenance/Repair	-	-	-	-	-
	Total Commodities	-	-	-	-	-

	GENERAL - 11 EXPENDITURES FIRE DEPT. - 07 (Continued)	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
4010	New Equipment	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4030	Office Equipment	-	-	-	-	-
4040	Building & Land	-	-	-	-	-
4050	Vehicle Renovation	-	-	-	-	-
	Total Capital Outlay					
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	Total Transfers	-	-	-	-	-
	Total Fire Department	**238,398**	**238,398**	**245,550**	**245,550**	**252,916**

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2027 – 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 2027 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)

27

Funding and explain source

General fund revenues of sales and property taxes.

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

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

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

In the nineteen 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 nineteen 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 may need to look at increasing the wage for fire personnel. With the state looking at possibly increasing the minimum wage to $15.00, this will force the Fire Board to increase the current wage for fire personnel. In 2025 Goodland ran 195 fire/rescue calls, held 24 regular trainings, and conducted a National level Firefighter 1 class. With the possibility of increasing fire wages will cause more strain on the salary line item and preparing for this by increasing this line item is imperative.

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 if a firefighter gets 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. Unfortunately, ten or fifteen years ago, a complete set of bunker gear would cost $2,500. Currently to outfit a firefighter with new bunker gear will cost $4,000 to $4,500. This again shows the rising cost in firefighting safety equipment and the department has to prepare for these costs.

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 $500,000. 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.

With the depletion of this City capital outlay project fund by purchasing a new fire engine in 2025, the Sherman County Fire Board has approved to allocate $35,000 annually from City funds to start saving for a new fire apparatus for Goodland.

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

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

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

	GENERAL - 11 EXPENDITURES BUILDING INSP. - 09	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	63,320	63,072	78,049	77,888	76,327
1060	Overtime	196	-	-	-	5,000
	Total Personal Services	63,516	63,072	78,049	77,888	81,327
2080	Membership Dues	195	205	300	300	400
2110	Postage	-	500	500	500	500
2130	Printing/Advertising	5,658	5,286	5,000	5,000	5,000
2140	Professional Services	31,247	51,091	55,000	50,000	55,000
2170	Schooling	4,855	477	6,000	4,000	4,500
2180	Telephone	1,945	1,787	2,000	2,000	2,000
2190	Travel & Transportation	3,379	14	3,000	3,000	2,500
	Total Contractual Services	47,279	59,360	71,800	64,800	69,900
3020	Apparatus/Tools	-	-	200	200	200
3060	Equipment Maintenance/Repair	646	614	600	700	700
3070	Gasoline/Oil	362	284	700	500	500
3120	Operating Supplies	859	1,273	1,500	1,200	1,200
3160	Uniform Supplies	-	-	450	450	450
3170	Vehicle Maintenance/Repair	4	-	1,000	700	1,000
	Total Commodities	1,871	2,171	4,450	3,750	4,050
4010	Other	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4030	Office Equipment	-	-	-	-	-
4040	Building & Land	-	-	-	-	-
4050	Vehicle Renovation	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-

	GENERAL - 11 EXPENDITURES BUILDING INSP. - 09	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
7100	Transfer to CIRF	-	-	50,000	50,000	15,000
7200	Transfer to MERF	500	1,000	1,000	1,000	2,000
	Total Transfers	500	1,000	51,000	51,000	17,000
	Total Building Inspection	**113,166**	**125,603**	**205,299**	**197,438**	**172,277**

2027 – Dept 09 - BUILDING INSPECTION
GENERAL FUND SUMMARY

FUNCTION

This fund provides 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.
  $81,327 *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.
  $4,500 *Line item 11-09-2170 Schooling*
- Transfer of funds to Capital Improvement Reserve Fund.
  15,000 *Line item 11-09-7100 Transfer to CIRF*

CIRF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
Nuisance Housing Other Rehab/Demo – Trans to Comm Demo			0.00	00	00
Tree Removal Nuisance– Trans to Comm Demo			0.00	00	00
Commercial Demo			95,017.64	50,000	15,000

- Transfer funds to Municipal Equipment Reserve Fund.
  $2,000 *Line item 11-09-7200 Transfer to MERF*

MERF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
IT Backbone	Share all Dept			1,000	1,000
Pickup	23,000	11,912.51	11,087.49	00	1,000

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.

Moving towards a more online approach for permitting. Looking into a remote inspection process as well to allow projects to continue moving forward without dealing with delays.

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 17th 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 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	379,305	394,124	440,224	418,950	409,058
1060	Overtime	2,522	-	-	-	22,000
	Total Personal Services	381,827	394,124	440,224	418,950	431,058
2010	Construction	-	-	-	-	-
2020	Bulk Fuel Purchases	51,031	37,793	55,000	55,000	55,000
2100	Other Utilities	6,712	8,696	13,000	13,000	13,000
2140	Professional Services	6,826	7,312	7,000	7,000	7,000
2170	Schooling	3,521	3,412	4,000	4,000	4,000
2190	Travel & Transportation	376	1,230	1,500	1,500	1,500
2310	Safety Equip.	1,547	513	2,000	2,000	2,000
	Total Contractual Services	70,013	58,956	82,500	82,500	82,500
3020	Apparatus/Tools	6,544	3,723	7,000	7,000	7,000
3030	Building Maintenance/Repair	3,165	3,965	4,500	4,500	4,500
3040	Chemicals	4,043	2,882	5,000	5,000	5,000
3060	Equipment Maintenance/Repair	45,412	68,767	55,000	55,000	55,000
3070	Gasoline/Oil	25,566	25,872	40,000	40,000	40,000
3110	Mosquito Control	4,549	-	4,750	5,000	5,000
3120	Operating Supplies	46,397	47,790	65,000	65,000	65,000
3160	Uniform Supplies	3,936	3,402	5,000	5,000	5,000
3170	Vehicle Maintenance/Repair	7,160	7,273	6,500	8,000	8,000
	Total Commodities	146,772	163,674	192,750	194,500	194,500
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	4,622	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	22,618	32,499	32,500	32,500	32,500
4060	Vehicle Renovation	-	-	-	-	-
	Total Capital Outlay	22,618	37,121	32,500	32,500	32,500

	GENERAL - 11 EXPENDITURES STREET & ALLEY - 11	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
7100	Transfer to CIRF	114,500	85,000	85,000	85,000	85,000
7200	Transfer to MERF	66,000	63,500	83,000	83,000	67,500
	Total Transfers	180,500	148,500	168,000	168,000	152,500
	Total Street & Alley	**801,730**	**802,375**	**915,974**	**896,450**	**893,058**

2027 – 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.
  $431,058 *Line item 11-11-1010-1060Salaries 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*

CIRF	Expected Cost	Balance Remaining	Current Balance	Transfer 2026	2027
Replace Roof			27,093.80	000	000
Crush Concrete	Ongoing		88,701.06	20,000	20,000
Chip Seal/Road Proj	Ongoing		51,132.93	30,000	30,000
Road Projects	Ongoing		33,320.45	30,000	30,000
Rep Undergr. Tks	350,000	342,500	7,500	5,000	5,000

- Transfer funds to Municipal Equipment Reserve Fund.
  $ 67,500 *Line item 11-11-7200 Transfer to MERF*

MERF	Expected Cost	Balance Remaining	Current Balance	Transfer 2026	2027
Single Axle Truck	42,000	(722.23)	42,722.23	00	00
Tandem axle truck	175,000	23,369.98	151,630.02	5,000	2,500
Pull Type Mower	35,000	(8,308.75)	43,308.75	00	00
Front end loader	170,000	162,500	7,500	5,000	9,000
Used Grader	80,000	62,500	17,500	15,000	15,000
Asphalt zipper	190,000	20,088.80	169,911.20	15,000	5,000
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	50,697.80	119,302.20	5,000	5,000
Riding Mower	18,000	00	18,000	000	00
Street sweeper	280,000	228,073.64	51,926.36	5,000	5,000
Single Axle Truck	40,000	(4,324.09)	44,324.09	00	00
Skid loader	70,000	37,507.07	32,492.93	10,000	10,000
Water Tank Skids	16,500	3,000	13,500	7,000	000
Tractor (mow ROW)	130,000	92,500	37,500	15,000	15,000
IT backbone	Share all Dept.			1,000	1,000
Bulk Fuel reserve (per commission)			101,048.87	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 $198, Now $203
Gas: In 2025 was $2.36, Now $3.25
Diesel: In 2025 was $2.79, Now $4.27
Cold Patch: Was $115/ton, Now $113/ton
Poly patch: Was $1,185 a pallet, Now $1,131 a pallet
Crack Seal: Was $1,665 a pallet, Now $1665 a pallet
Paint: Was $100/5gal., Now $112/5gal.
Chip Oil: Was $2.81 a gal., Now $3.17
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. 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. I did add chip oil this year, because it did take a pretty good jump in price.

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	6760, hrs	Good
2017 #2	Ford	F-350XL	37127 mi	Good
1999 #3	Ford single Axle	F-series	52814 mi	Good
2000 #9	GMC	C 3500	119319 mi	Good
2005 #10	Freightliner	Sterling	55339mi 3,046hrs	Fair
2000 #12	Ford single axle	F-6	42100 mi 3895 hrs	Fair
1997 #16	New Holland Skid steer	Lx 665 Turbo	2,117 hrs	Fair
2005 #18	Chevy	Silverado 1500	131,898 mi	Good
2000 #21	JD tractor	6410	8,705 hrs	Fair
2007 #23	Superior Broom	Dt80Ct	1,281 hrs	Good
2013 #25	Ford	F-150XL	72,355 mi	Good
1998 #26	JD Loader	Tc44h	8,463 hrs	Good
2025 #29	Global	M3	1,289	Good
2005 #30	Freightliner	Sterling	46,319 mi 2,995rs	Fair
2024	MB	H-2000	6.1 hrs	Good
1985 #33	Cat Maintainer	120G	690.8 hrs Meter changed?	Fair
2024 #66	Cat	966	105.9	Good
2009 #37	JD Maintainer	670G	1,835 hrs	Good
2002 #7	GMC	2500 HD	160,389 mi	Good
1991 #48	Bomag	Bw 12R	224.2 hrs	Good
2000 #58	Ford	F-550	80,438 mi 4,668 hrs	Good
2011 #64	JD Gator	625i	1782.9 hrs	Good
2006 #59	New Holland Skid Steer	LS185.B	2,697rs	Good
2004 #74	Ford	F-150	84,543mi	Good
2008 #75	Ford	F-150	80,088mi	Good
2017 #81	Freightliner	108SD	12,568 mi	Good
1996 #68	Fair Snow Blower	742 IC	47.2 hrs	Fair
2017 #82	Freightliner	108SD	12,899 mi	Good
2018 #71p	JD	JD Z997R	1321 hrs	Fair
2023 #32	Develon Loader	DL 220	502 hrs	Good
2021 #83	New Holland	E57C Excavator	439.2hrs	Good
2016 #71c	JD	JD Z997R	1304 hrs	Fair

	GENERAL - 11 EXPENDITURES AIRPORT - 13	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2060	Insurance	1,346	1,403	2,500	1,403	2,500
2100	Other Utilities	2,481	3,319	5,000	4,000	5,000
2140	Professional Services	425	261	1,400	1,000	1,400
2190	Travel & Transportation	-	-	-	-	-
2500	Property Taxes	15,501	15,455	25,000	20,000	20,000
	Total Contractual Services	19,753	20,438	33,900	26,403	28,900
3020	Apparatus/Tools	-	-	-	-	-
3030	Building Maintenance/Repair	4,359	2,735	5,000	25,000	5,000
3060	Equipment Maintenance/Repair	2,118	7,198	8,000	10,000	8,000
3120	Operating Supplies	621	444	750	750	750
3170	Vehicle Maintenance/Repair	-	-	-	-	-
	Total Commodities	7,098	10,377	13,750	35,750	13,750
4020	New Equipment	-	564	3,000	2,000	3,000
4030	New Construction	-	-	-	-	-
4050	Building & Land	-	-	4,000	1,000	4,000
	Total Capital Outlay	-	564	7,000	3,000	7,000
7100	Transfer CIRF	-	-	5,000	5,000	5,000
7200	Transfer to MERF	-	-	-	-	-
	Total Transfers	-	-	5,000	5,000	5,000
	Total Airport	**26,851**	**31,379**	**59,650**	**70,153**	**54,650**

2027 –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.
  $20,000 *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

CIRF	Expected Cost	Balance Remaining	Current Balance	Transfer 2026	2027
Imp-EagleMed/Bank Hgr			2,500	5,000	3,500
Main terminal bldg.			0	000	1,500

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. We need to keep this service in Goodland so we need to ensure hanger is adequate for business.

	GENERAL - 11 EXPENDITURES PARKS - 15	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	130,573	131,623	161,351	151,000	162,112
1060	Overtime	245	-	-	-	5,000
	Total Personal Services	130,818	131,623	161,351	151,000	167,112
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	2,488	2,789	3,500	3,000	3,300
2130	Printing and Advertising	-	78	500	300	300
2140	Professional Services	1,316	1,117	1,300	1,300	1,300
2170	Schooling	1,230	927	1,100	1,100	1,100
2190	Travel & Transportation	-	12	300	300	300
	Total Contractual Services	5,034	4,923	6,700	6,000	6,300
3020	Apparatus/Tools	861	670	1,500	1,500	1,500
3030	Building Maintenance/Repair	549	536	2,500	2,500	2,500
3040	Chemicals	3,962	3,502	5,000	5,000	5,000
3060	Equipment Maintenance/Repair	4,942	5,630	5,000	5,000	5,000
3070	Gasoline/Oil	5,205	5,583	7,000	5,500	7,000
3120	Operating Supplies	6,181	4,372	6,000	5,000	6,000
3160	Uniform Supplies	1,124	827	1,200	1,200	1,200
3170	Vehicle Maintenance/Repair	1,663	976	2,000	1,500	2,000
	Total Commodities	24,487	22,096	30,200	27,200	30,200
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	9,000	7,500	10,741	10,741	12,000
	Total Transfers	9,000	7,500	10,741	10,741	12,000
	Total Parks Department	**169,339**	**166,142**	**208,992**	**194,941**	**215,612**

2027 – 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.
  $167,112 *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.
  $3,300 *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*

CIRF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
Pioneer Park Planter Accident			180.31		
Chamber Park Fountain Mem Fund			1,300		
Trail Park Light Supp	Ongoing		000	000	000

- Transfer to Municipal Equipment Reserve Fund
  $12,000 *Line item 11-15-7200 Transfer to MERF*

MERF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
Park Pickup			1,814.47	00	00
Park Equip/imp	21,000	10,379.50	10,620.50	3,241	2,500
Utility Gator	25,000	24,500	500	1,000	3,000
2 Zero Turn Mowers	25,000 each		12,532.86	5,500	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	JX75		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		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
2026	STIHL MS 391	Chain Saw		New

	GENERAL - 11 EXPENDITURES MUSEUM - 17	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	69,164	67,785	77,021	85,000	83,000
1060	Overtime	-	-	-	-	-
	Total Personal Services	69,164	67,785	77,021	85,000	83,000
2060	Insurance	3,404	5,369	6,000	5,047	6,000
2080	Membership Dues	100	150	200	150	200
2100	Other Utilities	2,996	3,191	5,000	5,000	5,000
2130	Printing/Advertising	308	288	1,000	500	1,000
2140	Professional Services	2,343	2,237	3,300	3,000	3,300
2170	Schooling	283	292	700	350	700
2180	Telephone	1,627	1,689	1,700	1,700	1,700
2190	Travel & Transportation	164	143	500	250	500
	Total Contractual Services	11,225	13,359	18,400	15,997	18,400
3030	Building Maintenance/Repair	1,003	287	2,000	1,000	2,000
3060	Equipment Maintenance/Repair	3,413	710	3,000	1,500	3,000
3070	Gas/Oil	-	-	250	150	250
3120	Operating Supplies	5,160	4,708	5,500	5,500	5,500
3130	Education/Programming	4,539	5,543	7,000	7,000	7,000
3170	Vehicle Maintenance	-	-	-	-	-
	Total Commodities	14,115	11,248	17,750	15,150	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	10,000	10,000	10,000
7200	Transfer to MERF	1,500	1,500	1,500	1,500	1,500
	Total Transfers	4,000	5,500	11,500	11,500	11,500
	Total Museum	**98,504**	**97,892**	**124,671**	**127,647**	**130,650**

2027 – 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. In 2027 consideration for reorganization of staff.
  $83,000 *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*

CIRF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
Museum Roof	50,000	38,500	11,500.00	10,000	10,000
Museum Grants			5,675	000	000

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

MERF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
Exhibits			150	00	00
New Alarm System	6,500	4,000	2,500	1,000	1,000
It Backbone	Share all Dept.			500	500

Number of staff (full time & part time paid and any volunteers)
1 full time director and 3 part time employees.

Funding and explain source
General fund sales and property taxes.

Any actions taken to control costs or mitigate rising costs in the departments
If the work can be done by museum/city staff it is, reducing the cost of labor.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.
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 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2060	Insurance	-	-	-	-	-
2100	Other Utilities	1,855	2,432	2,500	2,500	2,500
2130	Printing/Advertising	-	-	100	100	100
2140	Professional Services	48,630	48,880	53,453	51,010	51,336
2180	Telephone	-	-	-	-	-
	Total Contractual Services	50,485	51,312	56,053	53,610	53,936
3020	Tools and Apparatus	-	-	-	-	-
3030	Building Maintenance/Repair	800	2,044	2,000	2,000	2,000
3040	Chemicals	-	-	2,500	2,500	2,500
3060	Equipment Maintenance	122	113	-	500	500
3120	Operating Supplies	440	1,271	1,000	1,000	1,000
	Total Commodities	1,362	3,428	5,500	6,000	6,000
4020	New Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	1,500
7200	Transfer to MERF	500	500	500	500	500
	Total Transfers	500	500	500	500	2,000
	Total Cemetery	**52,347**	**55,240**	**62,053**	**60,110**	**61,936**

2027 – SUMMARY FOR CEMETERY AND CEMETERY IMPROVEMENT FUND

Dept 19 - GENERAL CEMETERY FUND
FUNCTION

This is the Cemetery Fund setup and budgeted in the City 's General Fund where expenses are dedicated to general maintenance and care of the Goodland Cemetery. Items listed below reflect the BUDGET amount for 2027. Please keep in mind, when we work on the 2027 budget, 2026 line items are REVISED in the budget to reflect the best estimate of actual expenses for 2026, (so amounts **may** change).

OBJECTIVES FOR THIS BUDGET

- Expenses for natural gas bill to Black Hills Energy.
  $2,500 *Line item 11-19-2100 Other Utilities*
- Expenses for printing information or advertising in paper.
  $100 *Line item 11-19-2130 Printing/Advertising*
- Contracted position for cemetery operations/maintenance Contract and other contractual services as needed. (In the past, updates to Kiosk were expensed in this line item.
  $51,336 *Line item 11-19-2140 Professional Services*
  Maintenance Contract $50,836, Other Contractual Services $500
- Building and Maintenance expenses in cemetery (chapel or shop).
  $2,000 *Line item 11-19-3030 Building/Maintenance Repair*
- Chemicals for weed and stickers in cemetery.
  $2,500 *Line item 11-19-3040 Chemicals*
- Expenses for operating supplies in the cemetery (hoses, flowers, etc.)
  $1,000 *Line item 11-19-3120 Operating Supplies*
- Transfer of funds - Expenses for these line items reflect capital expenditures paid from the cemetery general fund that require savings over multiple years to complete funding for project (CIRF) or equipment (MERF). The projects or equipment are approved by the commission annually as these are part of the general fund and directly affect property taxes and city mill levy. The financial information below lists amount approved by commission for the project or equipment in recent years. Fund transfers are made quarterly
  $ 1,500 *Line item 11-19-7100 Transfer to CIRF*

CIRF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
Main of Bldgs			0	00	1,500

$500 *Line item 11-19-7200 Transfer to MERF*

MERF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
IT Backbone (WIFI)	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 $50,836 was approved effective March 1, 2026. Budget for

2026 includes two months at the former contract amount and ten months at current contract amount, as renewed contract started **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 spaces available and needs to purchase additional land. In the 2024 budget, Commission started the transfer from the cemetery improvement fund.

Dept 05 - CEMETERY IMPROVEMENT FUND
FUNCTION

Funds in the cemetery improvement fund are dedicated for improvements in the cemetery. As noted above, when we work on the 2027 budget, 2026 line items may be REVISED to reflect the best estimate of actual expenses for 2026, (so amounts **may** change).

Funding and explain source

Revenue for this fund comes are sales of ossuarium niches, cemetery lots and burial permits. Periodically citizens will donate money towards trees which is also deposited in this fund. Interest revenue is from five CD's the cemetery board invested in the 1990's, of which interest is paid bi-annually. In addition, remaining cemetery funds are invested in 90-day CD's, similar to remaining city monies. All interest from cemetery monies are revenue deposits to this fund.

Expenses are those beyond general maintenance from the General Fund Cemetery Fund and pertain to improvements to the cemetery, such as trees, fence, building, grass, etc. Expenditures are budgeted in the fund with the possibility that some of the long-term CD's may need to be drawn against. For example, the fence fund line item is a CD for fence improvements. If we determine we are not expending money on the fence, the balance in the line item will be revised during following year budget process and monies roll forward as cash balance. The cemetery board has a list of capital improvements they have been discussing. All improvements require approval of the city manager or the city commission, as the cemetery board serves as an advisory board.

OBJECTIVES FOR THIS BUDGET

- Expenses for professional services other than contract for cemetery care.
  $1,000 *Line item 05-01-2140 Professional Services*
- Operating expenses not covered in the general fund (additional flowers, etc.)
  $150 *Line item 05-01-3120 Operating Supplies*
- Expenses are for building and land in the cemetery.
  $36,500 *Line item 05-01-4050 Building and Land*
  Buffalo Grass $1,500, Herbicide $6,000, Fence & bldg. imp. $14,000, Quarterly transfer to CIRF(reserve fund) to purchase additional cemetery land $15,000. The following represents cemetery funding in reserve fund.

CIRF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
Cemetery Land	150,000	102,500	47,500	15,000	15,000
VFW Aux Cem Markers			300.26		

- Expenses for trees – a portion of this is one of the long-term CD's budgeted in case need to cash in CD.
  $2,000 *Line item 05-01-4200 Tree Fund*
- Expenses for fence - balance is a CD at the bank where interest is capitalized. If expense is paid we may need to cash in CD.
  $36,800 *Line item 05-01-4300 Fence Fund*

<u>Capital Projects from Cemetery Board for Strategic Planning</u>

Less than 1 year

- Replace railing behind chapel
- Remove dead trees/grind stumps
- Plant new trees (done on annual basis)
- Establish grass on bare graves (continue on annual basis)
- Paint fencing across front of cemetery
- Replace Flagpoles for "flag row" – Joni looking into grant
- Basic maintenance repairs to chapel
- Memorial/flower bed for Unknown soldiers – 2026 complete.

Intermediate (1-5 years)

- Repairs to shop
- Urn Table and/or Lectern to Match Ossuaruim
- Temporary Marker Replacements for Baby Section
- Repair Culverts

LONG TERM PROJECTS (FIVE OR MORE YEARS)

- Cemetery Expansion/Land Acquisition
- Upgrade Kiosk
- Map Water System to include shutoff valves

GENERAL - 11 EXPENDITURES ECONOMIC DEVELOPMENT 21		ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	970	1,047	1,500	1,100	1,500
2130	Printing & Advertising	-	-	-	-	-
2140	Professional Services	90,165	90,180	92,880	92,880	92,880
2170	Training/Schooling	-	-	-	-	-
2180	Telephone	-	-	-	-	-
2190	Travel & Transportation	-	-	-	-	-
2500	Property Taxes	-	-	-	-	-
	Total Contractual Services	91,135	91,227	94,380	93,980	94,380
3030	Building Maintenance	1,131	447	1,500	1,200	1,500
3060	Equipment Maintenance/Repair	-	-	-	-	-
3070	Gasoline/Oil	-	-	-	-	-
3120	Operating Supplies	-	-	-	-	-
3130	Postage	-	-	-	-	-
3170	Vehicle Maintenance	-	-	-	-	-
	Total Commodities	1,131	447	1,500	1,200	1,500
4010	Marketing & Printing	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4030	Public Relations	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Project Development	-	-	-	-	-
4060	Incentives	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	Total Transfers	-	-	-	-	-
	Total Economic Development	**92,266**	**91,674**	**95,880**	**95,180**	**95,880**

2027 - Dept 21- ECONOMIC DEVELOPMENT
GENERAL FUND SUMMARY

FUNCTION

City share dedicated to Sherman County Community Development per inter-local agreement with Sherman County. Minor expenses for the Welcome Center building maintenance on Highway 24 are accounted for as well.

OBJECTIVES FOR THIS BUDGET

- Continue providing funding with Sherman County to SCCD.
  $92,880 *Line item 11-21-2140 Professional Services*
  SCCD $90,000, Pest Control $180, Other Professional $2,700
- 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*

CIRF	Expected Cost	Balance Remaining	Current Balance	Transfer 2026	2027
ED Signs(using for Industrial Park sign)			000	00	00
Santa School House			263.03	00	00
Topside Trail Pioneer Park (committee)			10,062.35	00	00
Main St. Planters (fund also @ SCCF)			8,895.52	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. Currently working on EDA grant for project to extend electricity/power to Industrial Park in coordination with grain mill/ commercial bakery that will be constructed and operated by 2028. This will also provide an additional utility for businesses wanting to locate in Goodland in the remaining spaces at the Industrial Park.

<u>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.</u>

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

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 additional maintenance may be needed.

	GENERAL - 11 EXPENDITURES RECREATION - 23	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	-	-	-	-	-
2130	Printing & Advertising	-	-	-	-	-
2140	Professional Services	53,301	53,317	53,400	53,400	53,400
2190	Travel & Transportation	-	-	-	-	-
2300	Special Services/Umpires	-	-	-	-	-
	Total Contractual Services	53,301	53,317	53,400	53,400	53,400
3030	Building Maintenance/Repair	218	882	1,700	1,700	1,700
3060	Equipment Maintenance/Repair	742	357	1,000	1,000	1,000
3070	Gasoline/Oil	408	421	1,000	1,000	1,000
3110	Operating Supplies	812	224	800	800	800
3120	Field Expenses	681	735	1,200	1,200	1,200
3180	Adult Activity Rep Equip/Supp.	-	-	-	-	-
3190	Youth Activity Rep Equip/Supp.	-	-	-	-	-
3300	Awards - Adult & Youth	-	-	-	-	-
	Total Commodities	2,861	2,619	5,700	5,700	5,700
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	2,500	2,000	2,000	2,000	2,000
7200	Transfer to MERF	-	-	-	-	-
	Total Transfers	2,500	2,000	2,000	2,000	2,000
	Total Recreation	**58,662**	**57,936**	**61,100**	**61,100**	**61,100**

2027 Dept 23 – RECREATION
GENERAL FUND SUMMARY

FUNCTION

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

OBJECTIVES FOR THIS BUDGET

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

CIRF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
Playgr equ SB fields	Ongoing		2,144.64	00	000
Resurface tennis ct	32,000	26,500	5,500	1,000	1,000
Infield conditioner	16,000	2,600	13,400	1,000	1,000

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

MERF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
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, sales taxes and other gen 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.
Added security cameras – vandalism and graffiti occurring.

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.
Buildings at softball fields and baseball field will both need roof repairs and other maintenance in near future.
Setting aside enough funds for tennis courts.

	GENERAL - 11 EXPENDITURES STEEVER WATER PARK - 25	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	91,519	105,214	93,100	92,100	94,000
1060	Overtime	-	-	-	-	-
	Total Personal Services	91,519	105,214	93,100	92,100	94,000
2060	Insurance	11,625	13,691	15,000	4,841	8,000
2080	Membership Dues	-	-	-	-	-
2100	Other Utilities	-	-	-	-	-
2130	Printing & Advertising	-	-	500	250	500
2140	Professional Services	1,153	1,547	2,500	1,800	2,500
2180	Telephone	2,170	2,163	2,500	2,000	2,000
2190	Travel & Transportation	180	299	500	-	500
	Total Contractual Services	15,128	17,700	21,000	8,891	13,500
3030	Building Maintenance/Repair	2,238	2,270	2,000	2,000	2,000
3060	Equipment Maintenance/Repair	4,415	6,927	8,000	7,500	8,000
3120	Operating Supplies	3,315	3,308	4,000	3,000	4,000
3130	Concession Supplies	9,731	8,580	8,000	8,000	8,000
3150	Water Park Supplies/Maint.	8,369	13,821	12,000	12,000	12,000
3160	Uniform Supplies	1,452	2,450	2,000	2,000	2,000
	Total Commodities	29,520	37,356	36,000	34,500	36,000
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	8,000	8,000	8,000	8,000	8,000
7200	Transfer to MERF	8,500	8,500	8,500	8,500	8,500
	Total Transfers	16,500	16,500	16,500	16,500	16,500
	Total Steever Water Park	**152,667**	**176,770**	**166,600**	**151,991**	**160,000**

2027 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.
  $94,000 *Line item 11-25-1010 Salaries*
- Insurance costs for structures around the pool area.
  $8,000 *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*

CIRF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
Pool Improvements	Ongoing		57,876.20	8,000	8,000

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

MERF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
Make a Splash Donations			80	00	00
Swim Lesson Equip			236.40	00	00
Pool Improvements	Ongoing		53,510.71	8,000	8,000
IT Backbone	Share all Depts			500	500

- Staff may request project to restore/repair slides – gelcoat resurfacing – between 2026 and 2027 pool seasons.

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. Staff has also been reviewing expenses to determine items that can be purchased more efficiently in bulk. A new policy has also been discussed to ensure purchasing at Walmart is responsible and organized with fewer trips to keep costs down.

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 in 2025. 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 pulled the slide pump to inspect the impeller, the impeller is in good shape and should last for 2-3 more seasons. The new filter baskets and seals are here and already installed.

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 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
0345	Interest on Investments	33,240	45,120	25,000	45,000	35,000
0454	Insurance Receipts	-	-	-	-	-
0567	Sales & Service Collection	5,890,598	6,041,201	6,200,000	6,300,000	6,300,000
0568	Sale of Supplies & Services	3,815	-	1,500	500	1,000
0569	Connection Fees	5,292	5,723	5,500	5,500	5,500
0571	Pole & Other Rentals	-	-	-	-	-
0574	Receipt from Generation	-	-	-	-	-
0576	Installation Fees & Materials	5,781	38,300	40,000	35,000	40,000
0578	Reconnect Fees	3,748	3,769	2,500	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	-	-	-	-	15,000
0791	Transfer from Health & Sanitation	-	-	-	-	-
0893	Misc. & Reimbursements	7,226	4,619	3,000	3,000	3,000
0894	Reimbursement of Gas	46,091	44,792	50,000	45,000	50,000
	Total Revenues	**6,020,791**	**6,208,524**	**6,352,500**	**6,461,500**	**6,477,000**
	Balance January 1	**867,840**	**1,051,492**	**557,062**	**1,002,697**	**639,622**
	Sub-Total	**6,888,631**	**7,260,016**	**6,909,562**	**7,464,197**	**7,116,622**
	LESS: Expenditures	**5,837,139**	**6,257,319**	**6,880,905**	**6,824,575**	**7,055,423**
	Unencumbered Cash Balance	**1,051,492**	**1,002,697**	**28,657**	**639,622**	**61,199**

	ELECTRIC UTILITY - 15 EXPENDITURES PRODUCTION - 40	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	266,981	289,397	322,240	322,079	325,615
1030	O.A.S.I.	20,116	21,646	24,651	24,907	26,133
1040	Retirement	30,370	31,023	34,512	34,869	36,587
1050	Insurance	73,738	88,123	97,540	95,208	104,772
1060	Overtime	956	-	-	-	16,000
	Total Personal Services	392,161	430,189	478,943	477,063	509,107
2010	Construction	-	-	1,000	1,000	1,000
2020	Bulk Fuel Purchases	41,455	34,900	40,000	40,000	45,000
2060	Insurance	116,675	130,426	130,000	130,000	135,000
2080	Membership Dues	13,191	14,587	15,000	15,000	15,000
2090	Natural Gas	17,058	21,067	25,000	25,000	25,000
2100	Other Utilities	4,941	5,725	6,000	6,000	6,000
2120	Power Purchased	2,633,363	2,979,206	3,250,000	3,250,000	3,400,000
2130	Printing & Advertising	-	-	150	150	150
2140	Professional Services	29,147	39,611	30,000	30,000	30,000
2170	Schooling	4,170	5,692	4,500	4,500	4,500
2190	Travel & Transportation	2,754	3,553	2,000	2,000	2,000
2310	Safety Equipment	1,435	175	1,200	1,200	1,200
2400	Workman's Compensation	8,521	3,841	9,000	5,895	9,000
	Total Contractual Services	2,872,710	3,238,783	3,513,850	3,510,745	3,673,850

	ELECTRIC UTILITY - 15 EXPENDITURES PRODUCTION - 40 (Continued)	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
3020	Apparatus/Tools	1,641	2,242	4,000	4,000	4,000
3030	Building Maintenance/Repair	994	10,113	4,000	4,000	4,000
3040	Chemicals	1,725	4,869	6,000	6,000	6,000
3060	Equipment Maintenance/Repair	83,141	49,752	80,000	80,000	80,000
3070	Gasoline/Oil	2,824	2,590	3,000	3,000	3,000
3090	Lubricating Oil	-	12,796	13,000	13,000	15,000
3120	Operating Supplies	8,441	7,494	10,000	10,000	9,000
3160	Uniform Supplies	2,703	2,010	2,500	2,500	2,500
3170	Vehicle Maintenance/Repair	1,500	527	1,500	4,000	3,500
	Total Commodities	102,969	92,393	124,000	126,500	127,000
4020	New Equipment	-	-	35,000	20,000	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	Total Capital Outlay	-	-	35,000	20,000	-
7100	Transfer to CIRF	20,000	8,000	8,000	8,000	8,000
7200	Transfer to MERF	70,500	75,500	90,500	90,500	90,500
7300	Transfer to Electric Reserve	-	-	40,000	40,000	25,000
	Total Transfers	90,500	83,500	138,500	138,500	123,500
	Total Production	**3,458,340**	**3,844,865**	**4,290,293**	**4,272,808**	**4,433,457**

2027 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.)
  $509,107 *Line item 15-40-1010-1060 Salaries, OASI, Retirement, Insurance and Overtime*
- Provide funds for power purchased through our current power contract effective 01/01/2027 with KMEA. If do not expend line item, transfer excess to Electric Reserve. With new KMEA contract, want to ensure we are covered with expense.
  $3,400,000 *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.
  $15,000 *Line item 15-40-3090 Lubricating Oil*
- Provide funds for office supplies, computer paper, cleaning supplies, bolts, gaskets, etc. for the power plant.
  $9,000 *Line item 15-40-3120 Operating Supplies*
- *Line item 15-40-4020 New Equipment.*
- Transfer of funds to Capital Improvement Reserve Fund.
  $8,000 *Line item 15-40-7100 Transfer to CIRF*

CIRF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
Remove Undergr Tnk	75,000	3,000	72,000	000	000
Rep office/shop roof	50,000	14,000	36,000	8,000	8,000

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

MERF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
6 Remote Sub c/o	1,500,000	224,163.52	1,275,836.48	75,000	75,000
Rep Supt pickup	30,000	000	30,000	00	00
Motors-Radiator Bldg	60,000	52,500	7,500	15,000	15,000
IT Backbone	Share all depts.			500	500

- Transfer to Electric Reserve Fund.
  $25,000 *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 mode more often than new projects to keep costs down. The plant is an asset to the city that provides a good negotiating tool.

What they see as their biggest challenges over the next 3 to 5 years within their department to include facilities, equipment, staff, costs, lost funding etc.
The Mill/Bakery and the added load and capacity needs will be our biggest concern in the next couple of 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 Diesel CAT units for capacity.

List of Vehicles/Equipment for Electric Distribution and Production are below:

Year	Make	Model	Miles/Hrs.	Condition
2019	TOYOTA	8FGU30 FORKLIFT	184 hours	GOOD
1980?	CATERPILLER	FORKLIFT	2,301 hours	OPERABLE
2017	KENWORTH	ALTEC DB-45	26,051 miles 4355 hours	GOOD
2013	INTERNATIONAL 4300	TEREX T55 UNIT 20	26,292 miles 6,836 hours	FAIR
2013	DODGE RAM 5500	ALTEC AT-40G	59,635 miles 6,836 hours	GOOD/FAIR
2005	FORD F550	ALTEC AO300	107,335 miles >10,000 hrs	OPERABLE
2013	FORD	F150	110,644 miles	FAIR
2014	FORD	F150	30,106 miles	GOOD
2020	FORD	F250	4,710 miles	GOOD
2020	FORD	F150	51,096 miles	GOOD
2003	FORD	F550	20,000 miles 4,097 hours	FAIR
2005	BANDIT	250 CHIPPER	1873 hours	FAIR
2000	TSE	30B PULLER	No hour gauge	GOOD
2016	VERMEER	RTX 550 TRENCHER	345 hours	GOOD

	ELECTRIC UTILITY - 15 EXPENDITURES DISTRIBUTION - 42	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	396,563	417,018	457,590	440,182	459,726
1030	O.A.S.I.	30,029	31,591	35,006	33,674	36,240
1040	Retirement	40,841	44,717	49,008	47,143	50,736
1050	Insurance	123,908	132,613	146,907	136,461	150,125
1060	Overtime	66	-	-	-	14,000
	Total Personal Services	591,407	625,939	688,511	657,460	710,827
2020	Bulk Fuel Purchases	47,000	36,755	47,000	47,000	47,000
2060	Insurance	115,865	129,664	125,000	135,000	140,000
2100	Other Utilities	2,170	2,119	3,500	3,500	3,500
2130	Printing & Advertising	-	-	500	500	500
2140	Professional Services	9,354	9,348	30,000	30,000	30,000
2170	Schooling	5,155	3,657	5,000	5,000	5,000
2190	Travel & Transportation	2,478	1,907	3,500	3,500	3,500
2310	Safety Equipment	4,302	1,851	4,000	4,000	4,000
2400	Workman's Compensation	6,129	2,763	7,000	4,240	7,000
	Total Contractual Services	192,453	188,064	225,500	232,740	240,500
3010	Lighting Supplies	18,002	9,906	12,000	12,000	12,000
3020	Apparatus/Tools	2,634	5,737	6,000	6,000	6,000
3030	Building Maintenance/Repair	361	822	1,000	3,000	2,500
3040	Chemicals	1,630	2,169	2,500	2,500	2,500
3050	Construction Material/Supplies	201,459	126,320	180,000	180,000	180,000
3060	Equipment Maintenance/Repair	27,198	49,508	40,000	40,000	50,000
3070	Gasoline/Oil	10,103	9,648	12,000	12,000	12,000
3120	Operating Supplies	7,555	7,482	8,000	8,000	8,000
3130	Postage	230	139	300	300	300
3160	Uniform Supplies	4,597	3,118	5,000	5,000	5,000
3170	Vehicle Maintenance/Repair	3,869	982	3,000	3,000	3,000
	Total Commodities	277,638	215,831	269,800	271,800	281,300

	ELECTRIC UTILITY - 15 EXPENDITURES DISTRIBUTION - 42 (Continued)	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
4020	New Equipment	3,732	4,000	15,000	15,000	15,000
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	Total Capital Outlay	3,732	4,000	15,000	15,000	15,000
7100	Transfer to CIRF	290,000	230,000	185,000	185,000	175,000
7200	Transfer to MERF	53,770	53,770	88,770	88,770	93,770
7300	Transfer to Electric Reserve	-	-	40,000	40,000	25,000
	Total Transfers	343,770	283,770	313,770	313,770	293,770
	Total Distribution	**1,409,000**	**1,317,604**	**1,512,581**	**1,490,770**	**1,541,397**

2027 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.
  $710,827 *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.
  $140,000 *Line item 15-42-2060 Insurance*
- Provide funds for professional services such as random testing, annual testing of our equipment, etc. Increase in 2027 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.
  $50,000 *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.
  $175,000 *Line item 15-42-7100 Transfer to CIRF*

CIRF	Expected Cost	Balance Remaining	Current Balance	Transfer 2026	2027
Rebld section NO loop	100,000	(5,000)	105,000	000	000
Rebuild 8th-10th, Eustis-Harrison	150,000	(5,000)	155,000	000	000
Rebuild Main Street	200,000	(2,500)	202,500	25,000	000
7-mile tie rep	1,400,000	67,894.64	1,332,105.36	100,000	100,000
South loop project	1,425,000	82,956.21	1,342,043.79	50,000	50,000
Dist. bldg. addition	75,000	43,350.83	31,649.17	00	15,000
Pedestrian Cross Lts	50,000	35,000	15,000	10,000	10,000

- Transfer of funds to Municipal Equipment Reserve Fund.
  $93,770 *Line item 15-42-7200 Transfer to MERF*

MERF	Expected Cost	Balance Remaining	Current Balance	Transfer 2026	2027
Replace unit 20	325,000	57,450.43	267,549.57	35,000	25,000
Replace service p/u	32,700	21,255.00	11,445.00	3,270	3,270
Trencher Backhoe	rem balance		2,036.41	00	00
Replace Un 19	300,000	77,155.54	222,844.46	35,000	25,000
Replace Un 41	230,000	37,371.88	192,628.12	15,000	30,000
Replace Chipper	30,000	(773.50)	30,773.50	00	00
GIS Elect Dist System	,35,000	35,000	00	00	10,000
IT Backbone	Share all depts.			500	500

- Transfer to Electric Reserve Fund.
  $25,000 *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 $230,000.

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 diesel CAT units to assist with our future capacity.

	ELECTRIC UTILITY - 15 EXPENDITURES COM. & GENERAL - 44	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	161,700	176,587	190,538	213,382	221,696
1030	O.A.S.I.	11,956	13,040	14,576	16,316	17,342
1040	Retirement	16,643	18,904	20,407	22,843	24,279
1050	Insurance	66,235	77,018	86,260	91,806	102,252
1060	Overtime	463	-	-	-	5,000
	Total Personal Services	256,997	285,549	311,781	344,347	370,569
2060	Insurance	17,665	19,710	25,000	23,000	25,000
2080	Memberships	444	210	500	500	500
2100	Other Utilities	1,545	2,054	4,500	3,500	4,000
2130	Printing & Advertising	351	400	1,000	500	1,000
2140	Professional Services	139,781	208,368	145,000	100,563	95,000
2160	Rental Contracts	3,942	3,942	4,000	4,000	4,000
2170	Schooling	1,335	2,345	2,250	1,500	2,000
2180	Telephone	3,667	3,694	5,000	3,000	3,000
2190	Travel & Transportation	1,448	1,128	1,000	1,000	1,000
2350	Interest Expense	37	7,421	7,500	7,500	7,500
2400	Workman's Compensation	299	135	600	207	600
2500	Property Taxes	180	180	200	180	200
	Total Contractual Services	170,694	249,587	196,550	145,450	143,800
3030	Building Maintenance/Repair	1,241	-	1,000	1,000	1,000
3060	Equipment Maintenance/Repair	5,480	1,671	4,000	4,000	4,000
3070	Gasoline/Oil	103	68	200	200	200
3120	Operating Supplies	2,426	8,538	10,000	10,000	10,000
3130	Postage	10,858	10,364	12,000	15,000	15,000
3170	Vehicle Maintenance	-	-	-	-	-
3180	Other-Reimb. Overpayments	2,579	2,775	4,000	2,500	2,500
	Total Commodities	22,687	23,416	31,200	32,700	32,700

	ELECTRIC UTILITY - 15 EXPENDITURES COM. & GENERAL - 44 (Continued)	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
4010	Energy Efficiency Programs	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building and Land	-	-	-	-	-
4060	Ec. Dev. Incentives	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	7,000	13,500	13,500	13,500	8,500
	Total Transfers	7,000	13,500	13,500	13,500	8,500
	Total Commercial & General	**457,378**	**572,052**	**553,031**	**535,997**	**555,569**

2027 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 Office Clerk, Human Resources/Payroll Clerk/Treasurer, Accounts Payable/Receivable Clerk, Utility Billing/Deputy City Clerk and ¼ of the IT position.
  $370,569 *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, Folder/Postage machines, credit card fees, share of IMA fees, share of Consortium Services and IT subscriptions/licenses.
  $95,000 *Line item 15-44-2140 Professional Services*
  IMA $1,400, Postal Sub. $1,450, KMEA/Tantalus $20,000, Financial Software $45,000, Midwest Connect $5,000, Itron $10,000, M-files $3,000, credit card transactions $1,500, collections $2,500, Consortium $150, Audit $5,000
- Provide telephone and internet to offices.
  $3,000 *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 for offices of the city.
  $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. Changing that the customer pays fees for electronic transactions has resulted in citizens requesting bills be mailed.
  $15,000 *Line item 15-44-3130 Postage*
- Transfer of funds to Capital Improvement Reserve Fund
  $00 *Line item 15-44-7100 Transfer to CIRF*

CIRF	Expected Cost	Balance Remaining	Current Balance	Transfer 2026	2027
Homeserv Ins Rebate			6,252.27	00	00
SAFE Program (JR Commission)			1,964.94	00	00

- Transfer of Funds to Municipal Equipment Reserve Fund
  $8,500 total *Line item 15-44-7200 Transfer to MERF*

MERF	Expected Cost	Balance Remaining	Current Balance	Transfer 2026	2027
Upgr Comp	Ongoing		2,147.43	2,000	2,000
Upd Christ Dec	Ongoing		27,169.72	10,000	5,000
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, Office/Front desk Clerk and ¼ IT Director.

Funding and explain source

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

Beginning May 1, 2026, commission changed policy so customers pay fees for electronic transactions instead of the city absorbing the fees. The city is still responsible for fees when customers update cards or insufficient items (which we in turn charge the customer). Traffic at the front desk has picked up with this transition but we continue to promote use of Front Desk services where customers have bill information and the bills are emailed. However, many customers have switched back to their bill being mailed despite the delay with mail service delivering their bill. This has increased postage costs. We are hoping this will change with the transition to Edmunds at the end of the year.

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. We were able to get Parks and Rec running for the pool. The finance is scheduled for October and Utility Billing is December, unless they determine their schedule changes and we can be moved up in line.

With transition to Edmonds, we will have the ability to submit ACH files to the bank for customer payments at no charge, like the city previously did with utilities. We plan to offer this service two to three times a month to help customers because the 15th does not work for everyone.

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.

We are hoping with services being moved to Edmunds we will be able to cross train all employees for the office.

	ELECTRIC UTILITY - 15 EXPENDITURES MISCELLANEOUS	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
7010	Trans to General (Franchise)	500,000	510,000	510,000	510,000	510,000
7500	Transfer - Economic Dev.	-	-	-	-	-
5020	Compensation Tax	12,421	12,799	15,000	15,000	15,000
	Total Miscellaneous	**512,421**	**522,799**	**525,000**	**525,000**	**525,000**

	ELEC. UTILITY RESERVE-32 REVENUES	ACTUAL 2025	ESTIMATED ACTUAL 2026	ESTIMATE 2027
	Unencumbered Cash Balance	602,485	583,389	615,235
0345	Interest on Investments	20,904	18,000	18,000
0567	Feb '21 Extra Ord Pwr Costs	-	-	-
0788	Transfer from Electric Utility	-	80,000	50,000
0789	Transfer from Water	-	-	-
0893	Miscellaneous	-	-	-
	Total Revenues	623,389	681,389	683,235
	EXPENDITURES			
2040	Engineering Fees	-	-	-
2200	Other Contractual	40,000	66,154	30,000
4020	New Equipment	-	-	-
4050	Building & Land	-	-	-
7100	Transfer to CIRF (Water Proj.)	-	-	-
7130	Transfer to Employee Benefits	-	-	-
	Total Expenditures	**40,000**	**66,154**	**30,000**
	Unencumbered Cash Balance	**583,389**	**615,235**	**653,235**

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

		2026	2027
2200	Merchant McIntyre	54,000	-
	KMEA Mid-States	12,154	30,000

	WATER UTILITY - 21 REVENUES	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
0345	Interest on Investments	16,038	13,139	12,000	13,000	12,000
0567	Sales & Service Collections	1,216,033	1,169,255	1,200,000	1,300,000	1,300,000
0568	Sales of Supplies & Services	257	-	2,000	793	1,000
0569	Connection Fees	3,450	3,570	3,500	3,500	3,500
0576	Installation Fees & Materials	21,771	40,720	15,000	15,000	15,000
0578	Reconnect Fees	2,547	2,240	1,500	1,200	1,500
0785	Transfer from Self Insurance	-	-	-	-	-
0790	Transfer from Water Reserve	-	-	-	-	-
0893	Miscellaneous/Reimbursements	5,174	4,945	2,000	4,000	4,500
0894	Reimbursement for Gas & Oil	-	-	-	-	-
	Total Revenues	**1,265,270**	**1,233,869**	**1,236,000**	**1,337,493**	**1,337,500**
	Balance January 1	**429,637**	**375,914**	**249,138**	**368,356**	**307,009**
	Sub-Total	**1,694,907**	**1,609,783**	**1,485,138**	**1,705,849**	**1,644,509**
	LESS: Expenditures	**1,318,993**	**1,241,427**	**1,453,064**	**1,398,840**	**1,594,763**
	Unencumbered Cash Balance	**375,914**	**368,356**	**32,074**	**307,009**	**49,746**

	WATER UTILITY - 21 EXPENDITURES PRODUCTION - 40	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	51,941	54,553	57,827	57,827	60,718
1030	O.A.S.I.	3,842	4,019	4,424	4,424	4,645
1040	Retirement	5,338	5,840	6,193	6,193	6,503
1050	Insurance	12,151	13,610	14,509	14,106	15,561
1060	Overtime	-	-	-	-	-
	Total Personal Services	73,272	78,022	82,953	82,550	87,427
2020	Bulk Fuel Purchases	-	-	-	-	-
2060	Insurance	8,583	9,605	15,000	13,000	15,000
2070	Lab Fees/Tests	1,216	837	4,000	3,500	4,000
2080	Membership Dues	960	1,290	1,000	1,300	1,300
2100	Other Utilities	4,114	4,997	7,000	6,000	7,000
2130	Printing & Advertising	-	111	500	500	500
2140	Professional Services	37,687	15,576	40,000	40,000	40,000
2170	Schooling	771	1,018	3,500	2,500	3,500
2180	Telephone	2,385	2,602	3,500	2,800	3,000
2190	Travel and Transportation	1,700	1,858	2,500	2,000	2,500
2310	Safety Equipment	1,065	-	1,000	1,000	1,000
2400	Workman's Compensation	718	323	1,000	500	1,000
	Total Contractual Services	59,199	38,217	79,000	73,100	78,800
3020	Apparatus/Tools	4,126	578	3,000	2,000	3,000
3030	Building Maintenance/Repair	1,793	278	2,500	2,500	2,500
3040	Chemicals	65,305	43,610	50,000	45,000	50,000
3060	Equipment Maintenance/Repair	39,671	17,968	40,000	38,000	40,000
3070	Gasoline/Oil	3,059	3,269	5,000	3,500	5,000
3120	Operating Supplies	6,237	3,177	4,000	3,000	4,000
3130	Postage	368	219	1,000	500	1,000
3150	Replacement Parts	-	-	-	-	-
3160	Uniform Supplies	1,370	1,420	3,000	2,000	2,000
3170	Vehicle Maintenance	391	25	2,500	2,000	2,500
	Total Commodities	122,320	70,544	111,000	98,500	110,000

	WATER UTILITY - 21 EXPENDITURES PRODUCTION - 40 (Continued)	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	170,000	165,000	210,000	210,000	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	-	-	50,000
	Total Transfers	185,500	175,500	210,500	210,500	260,500
	Total Production	**440,291**	**362,283**	**483,453**	**464,650**	**536,727**

	WATER UTILITY - 21 EXPENDITURES DISTRIBUTION - 42	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	96,109	109,502	143,719	131,239	123,958
1030	O.A.S.I.	7,281	8,154	10,995	10,040	10,554
1040	Retirement	9,957	11,068	15,392	14,056	14,775
1050	Insurance	27,197	29,726	42,067	52,434	69,511
1060	Overtime	1,209	-	-	-	14,000
	Total Personal Services	141,753	158,450	212,173	207,769	232,798
2060	Insurance	8,583	9,605	14,000	13,000	14,000
2070	Lab Fees/Tests	-	-	-	-	-
2100	Other Utilities	4,536	4,993	7,500	5,500	7,000
2130	Printing & Advertising	-	75	500	500	500
2140	Professional Services	7,944	13,856	45,000	30,000	45,000
2170	Schooling	741	1,036	1,000	600	1,000
2310	Safety Equipment	316	-	1,000	1,000	1,000
2350	Deposit Interest Expense	115	4,274	7,000	4,500	4,500
2400	Workman's Compensation	1,276	575	2,000	883	2,000
	Total Contractual Services	23,511	34,414	78,000	55,983	75,000
3020	Apparatus/Tools	2,665	2,154	3,000	3,000	3,000
3040	Chemicals	-	-	-	-	-
3050	Construction Material/Supplies	59,478	71,543	62,000	58,000	62,000
3060	Equipment Maintenance/Repair	4,667	7,846	8,000	5,000	8,000
3070	Gasoline/Oil	6,361	6,370	7,000	6,000	7,000
3080	Hydrants	8,000	9,164	10,000	10,000	10,000
3120	Operating Supplies	4,904	2,133	5,000	4,000	5,000
3130	Postage	-	-	-	-	-
3160	Uniform Supplies	2,800	2,812	3,500	3,000	3,500
3170	Vehicle Maintenance	3,368	1,303	3,000	2,000	3,000
	Total Commodities	92,243	103,325	101,500	91,000	101,500

	WATER UTILITY - 21 EXPENDITURES DISTRIBUTION - 42 (Continued)	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
4020	New Equipment	10,099	10,000	20,000	21,000	24,000
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	Total Capital Outlay	10,099	10,000	20,000	21,000	24,000
7100	Transfer to CIRF	371,538	372,538	373,438	373,438	369,238
7200	Transfer to MERF	65,000	19,500	12,500	12,500	17,500
7310	Transfer to Water Reserve	15,000	10,000	-	-	50,000
	Total Transfers	451,538	402,038	385,938	385,938	436,738
	Total Distribution	**719,144**	**708,227**	**797,611**	**761,690**	**870,036**

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**

2027 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 were entirely water.
  $87,427 *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*

CIRF	Expected Cost	Balance Remaining	Current Balance	Transfer 2026	2027
Plnt upd (inc media)	Ongoing		353,580.26	35,000	35,000
Repaint WA tower	Ongoing		335,000	40,000	40,000
WA tower main contract	Ongoing		114,600	100,000	100,000
Drill well-Memory Pk	175,000	67,500	107,500	35,000	35,000

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

MERF	Expected Cost	Balance Remaining	Current Balance	Transfer 2026	2027
IT Backbone	Share all Depts			500	500

- Transfer of funds to Water Reserve Fund.
  $50,000 *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.
  $232,798 *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 has been paid every other year. Next maintenance payment due 2027.
  $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.
  $24,000 *Line item 21-42-4020 New Equipment*
- Transfer of funds to Capital Improvement Reserve Fund.
  $369,238 *Line item 21-42-7100 Transfer to CIRF*

CIRF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2025**	**2026**
2016 bond payment	4,807,615.18	goes till 2036	213,284.37	273,438	269,238
Water line rep	ongoing		226,655.04	100,000	100,000

- Transfer of funds to Municipal Equipment Reserve Fund.
  $17,500 *Line item 21-42-7200 Transfer to MERF*

MERF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2025**	**2026**
Vactron	150,000	60,000	90,000	12,000	12,000
Upd Timberln Comm			5,888.11	000	5,000
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.
  $50,000 *Line item 21-42-7310 Transfer to Water Reserve*

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

We have three full time employees and half the water/sewer utility supervisor that share the water production and distribution systems. The fund also pays for ¼ of the IT Director's salary and benefits.

Funding and explain source

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

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

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

Continue maintenance on equipment. Equipment is aged.

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

We have been doing maintenance to the stand pipe, North tower and the power plant tower to stay in compliance with KDHE. 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. We are working on getting bids for the painting on the south tower, inside and out. It has not had any maintenance on it besides inspections since it was new in 1999.

Training of staff for certifications required to meet State requirements.

Crew is still fairly new to the system and 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.

We are currently working on a plan to replace the media at the water treatment plant.

The 8th street project is almost complete.

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 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
7130	Trans to General (Franchise)	150,000	160,000	160,000	160,000	160,000
7160	Transfer to Electric C&G	-	-	-	-	15,000
5020	Clean Drinking Water Fee	8,818	8,588	10,500	10,500	10,500
5080	Comp Tax Remittance	740	2,329	1,500	2,000	2,500
	Total Miscellaneous	**159,558**	**170,917**	**172,000**	**172,500**	**188,000**

	WATER UTILITY RESERVE-33 REVENUES	ACTUAL 2025	ESTIMATED ACTUAL 2026	ESTIMATE 2027
	Unencumbered Cash Balance	321,098	352,754	364,454
0345	Interest on Investments	11,656	11,700	11,800
0789	Transfer from Water Utility	20,000	-	100,000
0893	Miscellaneous	-	-	-
	Total Revenues	**352,754**	**364,454**	**476,254**
	EXPENDITURES			
2040	Engineering Fees	-	-	-
2200	Other Contractual	-	-	-
4020	New Equipment	-	-	-
4050	Building & Land	-	-	-
7130	Transfer to Employee Benefits	-	-	-
7250	Transfer to BASE Grant	-	-	-
	Total Expenditures	-	-	-
	Unencumbered Cash Balance	**352,754**	**364,454**	**476,254**

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 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
0345	Interest On Investments	6,958	5,796	5,000	5,000	5,000
0454	Insurance Receipts	-	-	-	-	-
0567	Sales & Service Collections	477,038	473,578	480,000	475,000	515,000
0576	Installation Fees & Materials	2,000	2,000	1,000	1,250	1,500
0785	Transfer from Self Insurance	-	-	-	-	-
0893	Misc./Reimbursement	-	-	-	-	-
	Total Revenues	**485,996**	**481,374**	**486,000**	**481,250**	**521,500**
	Balance January 1	**218,637**	**201,926**	**128,374**	**174,476**	**100,082**
	Sub-Total	**704,633**	**683,300**	**614,374**	**655,726**	**621,582**
	LESS: Expenditures	**502,707**	**508,824**	**614,011**	**555,644**	**618,957**
	Unencumbered Cash Balance	**201,926**	**174,476**	**363**	**100,082**	**2,625**

	SEWER UTILITY - 23 EXPENDITURES TREATMENT - 41	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	91,510	59,521	106,947	86,700	109,667
1030	O.A.S.I.	6,821	4,392	8,181	7,100	8,619
1040	Retirement	9,460	6,333	10,758	8,500	11,371
1050	Insurance	26,272	14,264	31,331	23,000	32,437
1060	Overtime	542	-	-	-	3,000
	Total Personal Services	134,605	84,510	157,217	125,300	165,094
2060	Insurance	8,583	9,605	13,500	13,000	13,500
2070	Lab Fees/Tests	1,449	987	3,000	1,500	3,000
2100	Other Utilities	-	-	-	-	-
2140	Professional Services	4,081	8,905	4,800	4,000	4,800
2170	Schooling	463	567	1,000	1,000	1,000
2180	Telephone	1,622	1,620	2,000	1,800	1,800
2190	Travel & Transportation	1,245	644	1,600	1,600	1,600
2310	Safety Equipment	1,061	-	250	250	250
2400	Workman's Compensation	1,176	530	1,500	814	1,500
	Total Contractual Services	19,680	22,858	27,650	23,964	27,450

	SEWER UTILITY - 23 EXPENDITURES TREATMENT - 41 (Continued)	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
3020	Apparatus/Tools	96	157	600	300	600
3030	Building Maintenance/Repair	3	32	500	400	500
3040	Chemicals	6,228	4,169	8,000	7,000	8,000
3060	Equipment Maintenance/Repair	6,909	19,488	25,000	20,000	25,000
3070	Gasoline/Oil	2,514	2,396	3,000	2,500	3,000
3120	Operating Supplies	2,866	2,115	2,500	2,000	2,500
3130	Postage	124	136	250	250	250
3160	Uniform Supplies	1,141	1,221	1,500	3,300	4,000
3170	Vehicle Maintenance	254	6,521	3,000	2,000	3,000
	Total Commodities	20,135	36,235	44,350	37,750	46,850
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	40,180	41,170	45,000	45,000	45,000
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance		-	-	-	-
	Total Capital Outlay	40,180	41,170	45,000	45,000	45,000
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	1,000	1,000	6,000	6,000	6,000
7320	Transfer to Sewer Reserve	-	-	-	-	-
	Total Transfers	1,000	1,000	6,000	6,000	6,000
	Total Treatment	**215,600**	**185,773**	**280,217**	**238,014**	**290,394**

	SEWER UTILITY - 23 EXPENDITURES COLLECTION - 43	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	42,024	57,418	43,850	42,748	42,162
1030	O.A.S.I.	3,248	4,391	3,355	3,270	3,417
1040	Retirement	3,853	6,145	4,696	4,578	4,783
1050	Insurance	15,471	21,591	16,793	16,369	17,951
1060	Overtime	539	-	-	-	2,500
	Total Personal Services	65,135	89,545	68,694	66,965	70,813
2050	Equipment Maintenance/Repair	-	-	-	-	-
2060	Insurance	9,583	9,605	13,500	13,000	13,500
2100	Other Utilities	-	-	-	-	-
2140	Professional Services	1,574	1,252	1,500	1,500	1,500
2170	Schooling	716	583	1,000	1,000	1,000
2310	Safety Equipment	690	-	300	300	300
2400	Workman's Compensation	817	368	1,200	565	1,200
	Total Contractual Services	13,380	11,808	17,500	16,365	17,500

	SEWER UTILITY - 23 EXPENDITURES COLLECTION - 43 (Continued)	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
3020	Apparatus/Tools	828	60	1,000	800	1,000
3040	Chemicals	2,000	480	2,000	2,000	2,000
3050	Construction Materials/Supplies	2,966	2,134	7,500	5,000	6,000
3060	Equipment Maintenance/Repair	(519)	8,800	24,500	15,000	24,500
3120	Operating Supplies	817	224	1,500	1,500	1,500
3130	Postage	-	-	-	-	-
3160	Uniform Supplies	-	-	1,100	-	250
	Total Commodities	6,092	11,698	37,600	24,300	35,250
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	50,000	50,000	50,000	50,000	50,000
7200	Transfer to MERF	2,500	-	-	-	-
7320	Transfer to Sewer Reserve	-	-	-	-	-
	Total Transfers	52,500	50,000	50,000	50,000	50,000
	Total Collection	**137,107**	**163,051**	**173,794**	**157,630**	**173,563**

2027 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 $15.20 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 $9.20. 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. To balance the 2027 budget, we added an increase of $1.00 to the base rate for ALL customers beginning January 1, 2027.
  $515,000 *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.
  $165,094 *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 23-41-7200 Transfer to MERF*

MERF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
Riding Mower			22,855.80	00	00
Pickup	30,000	27,500	2,500	5,000	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.
  $70,813 *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.
  $6,000 *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*

CIRF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
Lift Station Upgrades	Ongoing		105,000	10,000	10,000
Sewer Line Main.	Ongoing		100,000	40,000	40,000

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

MERF	**Expected Cost**	**Balance Remaining**	**Current Balance**	**Transfer 2026**	**2027**
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/Skid Loader	200,000	(1,184.66)	201,184.66	00	00
Shoring/Tools	5,000	151.78	4,848.22	00	00

<u>Number of staff (full time & part time paid and any volunteers)</u>

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.

<u>Funding and explain source</u>

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

<u>Any actions taken to control costs or mitigate rising costs in the departments</u>

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. We had a impeller failure on the pista grit, which is now back in operation

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.

<u>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.</u>

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. Everyone on the department has a good working knowledge of the waste water plant. One employee has a class I waste water operators license and will be taking his class II in May, which will put him in compliance for our system. Our staff has passed all quarterly samples for the last two years.

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 and a lining and manhole project in 2025.

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 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
7130	Trans to General (Franchise)	125,000	135,000	135,000	135,000	130,000
7160	Transfer to Electric C&G	25,000	25,000	25,000	25,000	25,000
	Total Misc. Expenditures	**150,000**	**160,000**	**160,000**	**160,000**	**155,000**

	SEWER UTILITY RESERVE-37 REVENUES	ACTUAL 2025	ESTIMATED ACTUAL 2026	ESTIMATE 2027
	Unencumbered Cash Balance	226,509	216,214	223,714
0345	Interest on Investments	7,753	7,500	7,500
0786	Transfer from Sewer Utility	-	-	-
0789	Transfer from Water	-	-	-
0893	Miscellaneous	-	-	-
	Total Revenues	234,262	223,714	231,214
	EXPENDITURES			
2040	Engineering Fees	-	-	-
2200	Other Contractual	-	-	-
4020	New Equipment	-	-	-
4050	Building & Land	-	-	-
7130	Transfer to BASE Grant	18,048	-	-
	Total Expenditures	**18,048**	**-**	**-**
	Unencumbered Cash Balance	**216,214**	**223,714**	**231,214**

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 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
0345	Interest on Investments	1,775	1,581	1,250	1,300	1,300
0567	Collections	591,047	594,410	600,000	594,400	600,000
0570	Sherman County Tipping Fee	-	-	-	-	-
0572	Yard Waste	-	-	-	-	-
0574	Special Collections	-	-	-	-	-
0577	Miscellaneous	-	-	-	-	-
	Total Revenues	**592,822**	**595,991**	**601,250**	**595,700**	**601,300**
	Balance January 1	**66,826**	**54,792**	**41,042**	**48,735**	**53,285**
	Sub-Total	**659,648**	**650,783**	**642,292**	**644,435**	**654,585**
	LESS: Expenditures	**604,856**	**602,048**	**630,250**	**591,150**	**630,250**
	Unencumbered Cash Balance	**54,792**	**48,735**	**12,042**	**53,285**	**24,335**

	HEALTH & SANITATION - 30 EXPENDITURES	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
1010	Salaries	-	-	-	-	-
1030	O.A.S.I.	-	-	-	-	-
1040	Retirement	-	-	-	-	-
1050	Insurance	-	-	-	-	-
1060	Overtime	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
2060	Insurance	-	-	-	-	-
2100	Other Utilities	-	-	-	-	-
2130	Printing/Advertising	-	-	250	150	250
2140	Professional Services	-	-	-	-	-
2170	Schooling	-	-	-	-	-
2180	Telephone	-	-	-	-	-
2220	Solid Waste Contract	554,856	552,048	600,000	561,000	600,000
2310	Safety Equipment	-	-	-	-	-
2400	Workman's Compensation	-	-	-	-	-
2500	Property Taxes	-	-	-	-	-
	Total Contractual Services	554,856	552,048	600,250	561,150	600,250
3020	Apparatus/Tools	-	-	-	-	-
3030	Building Maintenance/Repair	-	-	-	-	-
3040	Chemicals	-	-	-	-	-
3060	Equipment Maintenance/Repair	-	-	-	-	-
3070	Gasoline/Oil	-	-	-	-	-
3120	Operating Supplies	-	-	-	-	-
3130	Postage	-	-	-	-	-
3160	Uniform Supplies	-	-	-	-	-
3170	Vehicle Maintenance/Repair	-	-	-	-	-
	Total Commodities	-	-	-	-	-

	HEALTH & SANITATION - 30 EXPENDITURES (Continued)	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
4020	New Equipment	-	-	-	-	-
4030	New Construction	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Building & Land	-	-	-	-	-
4060	Vehicle Renovation	-	-	-	-	-
4070	Capital Maintenance	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7130	Trans to General (Franchise)	50,000	50,000	30,000	30,000	30,000
7160	Transfer to Electric C&G	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	Total Transfers	50,000	50,000	30,000	30,000	30,000
	Total Solid Waste	**604,856**	**602,048**	**630,250**	**591,150**	**630,250**

2027 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 2025	ESTIMATED ACTUAL 2026	ESTIMATE ACTUAL 2027
	Unencumbered Cash Balance	6,337,170	6,747,906	7,021,295
0345	Interest on Investments	218,052	200,000	175,000
0451	Insurance Receipts	-	-	-
0567	Feb '21 Extra Ord Pwr Costs	-	-	-
0574	Sales TX Receipts St Imp Project	448,340	500,000	450,000
0786	Transfer from Sewer Utility	50,000	50,000	50,000
0787	Transfer from General	110,000	183,000	154,500
0788	Transfer from Electric Utility	238,000	193,000	183,000
0789	Transfer from Water	537,538	583,438	579,238
0795	Transfer from Electric Reserve	-	-	-
0796	Transfer from Cemetery Imp.	15,000	15,000	15,000
0893	Misc./Reimbursements	54,601	25,000	20,000
	Total Revenues	8,008,701	8,497,344	8,648,033
	EXPENDITURES			
4010	General	100,439	232,500	85,000
4020	Street	41,270	477,111	469,600
4030	Electric Utility	423,061	10,000	332,000
4040	Health & Sanitation	-	-	-
4050	Airport Fund	-	-	-
4060	Sewer Utility	-	100,000	25,000
4080	Water Utility	696,025	656,438	269,238
4090	Cemetery	-	-	-
	Total Expenditures	1,260,795	1,476,049	1,180,838
	Unencumbered Cash Balance	**6,747,906**	**7,021,295**	**7,467,195**

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.

Amortization Schedule
GO Series 2025 Bonds
8th Street Bond Project

Pymt Date	Total Principal	Total Interest	Total Pymt	Pymt Date	Total Principal	Total Interest	Total Pymt
3/1/2026	-	-	-	3/1/2037	-	73,800.00	73,800.00
9/1/2026	285,000.00	192,111.11	477,111.11	9/1/2037	340,000.00	73,800.00	413,800.00
3/1/2027	**-**	**127,300.00**	**127,300.00**	3/1/2038	-	67,000.00	67,000.00
9/1/2027	**215,000.00**	**127,300.00**	**342,300.00**	9/1/2038	355,000.00	67,000.00	422,000.00
3/1/2028	-	123,000.00	123,000.00	3/1/2039	-	59,900.00	59,900.00
9/1/2028	225,000.00	123,000.00	348,000.00	9/1/2039	375,000.00	59,900.00	434,900.00
3/1/2029	-	118,500.00	118,500.00	3/1/2040	-	52,400.00	52,400.00
9/1/2029	235,000.00	118,500.00	353,500.00	9/1/2040	390,000.00	52,400.00	442,400.00
3/1/2030	-	113,800.00	113,800.00	3/1/2041	-	44,600.00	44,600.00
9/1/2030	250,000.00	113,800.00	363,800.00	9/1/2041	410,000.00	44,600.00	454,600.00
3/1/2031	-	108,800.00	108,800.00	3/1/2042	-	36,400.00	36,400.00
9/1/2031	260,000.00	108,800.00	368,800.00	9/1/2042	425,000.00	36,400.00	461,400.00
3/1/2032	-	103,600.00	103,600.00	3/1/2043	-	27,900.00	27,900.00
9/1/2032	270,000.00	103,600.00	373,600.00	9/1/2043	445,000.00	27,900.00	472,900.00
3/1/2033	-	98,200.00	98,200.00	3/1/2044	-	19,000.00	19,000.00
9/1/2033	285,000.00	98,200.00	383,200.00	9/1/2044	465,000.00	19,000.00	484,000.00
3/1/2034	-	92,500.00	92,500.00	3/1/2045	-	9,700.00	9,700.00
9/1/2034	300,000.00	92,500.00	392,500.00	9/1/2045	485,000.00	9,700.00	494,700.00
3/1/2035	-	86,500.00	86,500.00				
9/1/2035	310,000.00	86,500.00	396,500.00				
3/1/2036	-	80,300.00	80,300.00				
9/1/2036	325,000.00	80,300.00	405,300.00				
TOTAL PAYMENTS					**6,650,000.00**	**3,078,511.11**	**9,728,511.11**

Payments for street bond are from the county sales tax receipts split between the City/County/Kanorado.
The sales tax is approved via public election.

	GRANT IMP. RESERVE FUND - 27	ACTUAL 2025	ESTIMATED ACTUAL 2026	ESTIMATE 2027
	Unencumbered Cash Balance	24,746	24,166	44,966
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	801	800	800
0787	Transfer from General Fund	20,000	20,000	20,000
0793	Transfer from CIRF	-	-	-
	Total Revenues	45,547	44,966	65,766
	EXPENDITURES			
2040	Infrastructure Grants	21,381	-	-
2080	Ec. Dev. Grants	-	-	-
2120	Beautification Grants	-	-	-
2200	Arts & Rec. Grants	-	-	-
4010	Other	-	-	-
	Total Expenditures	21,381	-	-
	Unencumbered Cash Balance	**24,166**	**44,966**	**65,766**

	Total	City	St/Fed/Other
No grants planned at this time			

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 2025	ESTIMATED ACTUAL 2026	ESTIMATE ACTUAL 2027
	Unencumbered Cash Balance	2,823,899	3,672,357	3,793,465
0345	Interest on Investments	114,062	120,000	100,000
0567	Feb '21 Extra Ord Pwr Costs	312	66	-
0786	Transfer from Sewer Utility	1,000	6,000	6,000
0787	Transfer from General	114,000	191,241	179,500
0788	Transfer from Electric Utility	142,770	192,770	192,770
0789	Transfer from Water Utility	20,000	13,000	18,000
0791	Transfer from Health & Sanitation	-	-	-
0893	Miscellaneous	715,886	25,000	25,000
	Total Revenues	3,931,929	4,220,434	4,314,735
	EXPENDITURES			
4010	General	256,485	175,469	150,000
4020	Street	-	-	-
4030	Electric Utility	3,087	251,500	152,000
4040	Health & Sanitation	-	-	-
4050	Airport Fund	-	-	-
4060	Sewer Utility	-	-	38,000
4080	Water Utility	-	-	35,000
4090	Cemetery	-	-	-
7100	Transfer to CIRF (Water Proj.)	-	-	-
	Total Expenditures	259,572	426,969	375,000
	Unencumbered Cash Balance	**3,672,357**	**3,793,465**	**3,939,735**

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	2026	2027	2028	2029	2030	Total Revenue	2026	2027	2028	2029	2030	Total Expend.
General Admin Main. Reserve	* GF Gen Govt	Local Cyber grants	Ongoing	GF	625,666.06	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00		$40,000.00	$75,000.00				$115,000.00
CO. Sales Tax Rcts St Imp Proj (8th St)	Bond construction paid in fund 02-Sales Tax St Imp Proj				991,849.99							$477,111.11	$469,600.00	$471,000.00	$472,000.00	$477,600.00	$2,367,311.11
Roof for City Building	GF Gen Govt				-	$0.00	$5,000.00										$0.00
Police Dept. (Armory) Main Reserve	GF Police	Ongoing Main Costs		GF	7,092.54	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$10,000.00						$0.00
Police Dept (Armory) Roof	GF Police	$125,000.00	$44,750.00	GF	80,250.00	$7,000.00	$7,000.00	$10,000.00	$10,000.00	$10,000.00	$44,000.00						$0.00
Frankie Hayes Memorial	GF Police			GF	-												$0.00
Shop with a Cop Program	GF Police	Ongoing		GF	795.95	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00		$1,000.00					$1,000.00
Build Animal Pound	GF Animal Control			GF	7,500.00	$10,000.00	$10,000.00	$5,000.00	$5,000.00	$5,000.00							
Commercial Demolition	GF Bldg Insp.			GF	107,517.64	$50,000.00	$30,000.00	$50,000.00	$50,000.00	$50,000.00							
Replace Roof	GF St & Alley			GF	27,093.80						$0.00	$137,000.00					$137,000.00
Crush Concrete	GF St & Alley	Ongoing		GF	93,701.06	$20,000.00	$20,000.00	$25,000.00	$25,000.00	$25,000.00		$25,000.00					$25,000.00
Chip Seal/Road Projects	GF St & Alley	Ongoing		GF	58,632.93	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00							$0.00
Road Projects	GF St & Alley	Ongoing		GF	40,820.45	$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	$341,250.00	GF	8,750.00	$5,000.00	$5,000.00	$10,000.00	$10,000.00	$10,000.00	$40,000.00						$0.00
EagleMed/Bank Hangar Imp's	GF Airport			GF	3,750.00	$5,000.00	$3,500.00	$5,000.00	$5,000.00	$5,000.00							
Terminal Building Maintenance	GF Airport	Ongoing		GF	-	$0.00	$1,500.00	$2,500.00	$2,500.00	$2,500.00							$0.00
Pioneer Park Planter accident	GF Parks			GF	180.31	$0.00	$0.00										$0.00
Trail Park Light Supplies (need to start)	GF Parks	Ongoing		GF	-	$0.00	$0.00										
Chambers Park Fountain Restoration	GF Parks			GF	1,160.00							$1,300.00					$1,300.00
Museum Roof	Museum	50,000.00	$36,000.00	GF	14,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	$50,000.00						$0.00
Museum Grants	Museum			GF	5,675.00												$0.00
Main of Bldgs on premises	GF Cemetery			GF	-	$0.00	$1,500.00	$1,000.00	$1,000.00	$1,000.00							
ED Signs	GF Ec Dev			GF	-												$0.00
E-Community (YEC)	GF Ec Dev			GF	-												$0.00
Santa School House	GF Ec Dev			GF	263.03												$0.00
Topside Trail in Pioneer Park	GF Ec Dev			GF	10,062.35												$0.00
Sale lots Industrial Park	GF Ec Dev			GF	-												$0.00
Main Street Flowers	GF Ec Dev			GF	8,895.52							$2,500.00					$2,500.00
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	26,250.00	GF	5,750.00	$1,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$13,000.00						$0.00
Infield Conditioner Mix for fields	GF Recreation	16,000.00	2,350.00	GF	13,650.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$5,000.00						$0.00
Pool Improvments	GF Water Park	Ongoing		GF	59,876.20	$8,000.00	$8,000.00	$10,000.00	$10,000.00	$10,000.00		$25,500.00					$25,500.00
Rebuild section North Loop	EL Distribution	$100,000.00	-$5,000.00	EL	105,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00						$0.00
Rebuild 8th-10th Eustis-Harrison	EL Distribution	$150,000.00	-$5,000.00	EL	155,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00						$0.00
Rebuild Main Street	EL Distribution	$200,000.00	-$8,750.00	EL	208,750.00	$25,000.00	$0.00	$0.00	$0.00	$0.00	$25,000.00						$0.00
Pedestrian Crossing Lights	EL Distribution	$50,000.00	$32,500.00	EL	17,500.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00		$10,000.00	$10,000.00				
7 Mile Tie Replacement	EL Distribution	$1,400,000.00	$42,894.64	EL	1,357,105.36	$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
South Loop Proj. (old 15MVA Trans)	EL Distribution	$1,425,000.00	$70,456.21	EL	1,354,543.79	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00		$250,000.00	$250,000.00			$500,000.00
Dist. Building Addition	EL Distribution	75,000.00	43,350.83	EL	31,649.17		15,000.00	15,000.00	15,000.00		$45,000.00						$0.00
Retire Underground Tank/Remove	EL Production	$75,000.00	$3,000.00	EL	72,000.00	-	-	-	-	-	$0.00		72,000.00				$72,000.00
Replace Plant office/shop roofs	EL Production	$50,000.00	$12,000.00	EL	38,000.00	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	362,330.26	$35,000.00	$35,000.00	$35,000.00	$35,000.00	$35,000.00		$120,000.00					$120,000.00
Repaint Water Tower	WA Prod.	Ongoing		WA	345,000.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00		$263,000.00					$263,000.00
Salt Storage	WA Prod.			WA	-						$0.00						$0.00
Water Tower Maintenance Contract	WA Prod.	Ongoing		WA	139,600.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00					$50,000.00		$50,000.00
Drill New Well Memory Park	WA Prod.	$175,000.00	$58,750.00	WA	116,250.00	$35,000.00	$35,000.00	$35,000.00	$35,000.00	$35,000.00	$175,000.00						$0.00
2016 GO Bonds (P & I)	WA Dist.	$4,807,615.18		WA	39,924.99	$273,437.50	$269,237.50	$275,037.50	$270,637.50	$276,237.50	$1,364,587.50	$273,437.50	$269,237.50	$275,037.50	$270,637.50	$276,237.50	$1,364,587.50
Water line/main Replacement	WA Dist.	Ongoing		WA	251,754.79	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$500,000.00			$100,000.00			$100,000.00
Lift Station Upgrade	SE Collection	Ongoing		SE	107,500.00	$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	110,000.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$200,000.00	$60,000.00	$25,000.00				$85,000.00
Tree City	Donations			Don.	-												$0.00
Homeserv Ins Rebate (WA/SE Util)					6,252.27												$0.00
Sept Hail Storm Damages					-												$0.00
Sept Hail Wolak Doors Loc 41					-												$0.00
SAFE Program (JR Commission)					1,964.94												$0.00
Cemetery Land	Cemetery Imp	150,000.00	$98,750.00		51,250.00	15,000.00	15,000.00	10,000.00	10,000.00	10,000.00							$0.00
VFW Aux. Cemetery Markers					300.26												
Nuisance Housing Other Rehab/Demo					-												$0.00
Tree Removal Nuisance					-												$0.00
Basketball Goals - SCCF Grant					-												$0.00
				Total	7,076,253.30	$1,024,437.50	$998,737.50	$1,026,537.50	$1,022,137.50	$1,012,737.50	$3,461,587.50	$1,475,848.61	$1,170,837.50	$1,096,037.50	$792,637.50	$753,837.50	$5,269,198.61

* 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 2026	2027	2028	2029	2030	Total Revenue	Expenditure 2026	2027	2028	2029	2030	Total Expend.
IT Backbone	All Depts **	Ongoing			2,766.22	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	$60,000.00	12,000.00	10,000.00	12,000.00			34,000.00
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	$10,500.00	15,575.00					15,575.00
Bullet Proof Vests	GF Police	Ongoing		GF	3,881.32	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	$10,000.00						-
Upgrade Computers	GF Police	Ongoing		GF	2,133.27	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	$5,000.00						-
Canine Program	GF Police	Ongoing		GF	6,302.44	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	172,318.73	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	$25,000.00	65,000.00	70,000.00				135,000.00
Radio Replacement	GF Police	40,000.00	32,240.10	GF	7,759.90	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						-
Police Vehicles/Equip	GF Police	157,000.00		GF	(15,339.14)	70,000.00	70,000.00	65,000.00	70,000.00	70,000.00	$345,000.00	67,839.00	70,000.00				137,839.00
Police Grants	GF Police			GF	5,729.12						$0.00						-
Police Unit Lease Purchase	GF Police			GF	-												
Taser Program	GF Police			GF	-	-	1,500.00	1,500.00	1,500.00	1,500.00							
File Stamp	GF Mun Ct	1,000.00	625.00	GF	375.00	500.00	500.00				$1,000.00						-
Van (City Share20%)/Veh Main	GF Van Trans.	20,000.00	7,678.07	GF	12,321.93	500.00	500.00	500.00	500.00	500.00	$2,500.00						-
Drone Project	GF Police			GF	9,100.00						$0.00						-
Pickup Replacement	GF Bldg Insp	23,000.00	11,912.51	GF	11,087.49	-	1,000.00	3,000.00	3,000.00	3,000.00	$10,000.00						-
Single Axle Truck	GF St & Alley	42,000.00	(722.23)	GF	42,722.23						$0.00						-
Tandem Axle Truck	GF St & Alley	175,000.00	22,119.98	GF	152,880.02	5,000.00	2,500.00	7,500.00	7,500.00	7,500.00	$30,000.00						-
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	161,250.00	GF	8,750.00	5,000.00	9,000.00	9,000.00	9,000.00	9,000.00	$41,000.00						-
Used Grader	GF St & Alley	80,000.00	58,750.00	GF	21,250.00	15,000.00	15,000.00	25,000.00	25,000.00	-	$80,000.00						-
Asphalt Zipper (prev Tandem Ax Trk)	GF St & Alley	190,000.00	16,338.80	GF	173,661.20	15,000.00	5,000.00	15,000.00	15,000.00	15,000.00	$65,000.00						-
Single Axle Truck	GF St & Alley	42,000.00	(1,676.00)	GF	43,676.00						$0.00						-
Riding Mower	GF St & Alley	18,000.00	(120.85)	GF	18,120.85	-	-	-	-	-	$0.00						-
Front End Loader	GF St & Alley	170,000.00	49,447.80	GF	120,552.20	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	18,000.00					18,000.00
Street Sweeper	GF St & Alley	280,000.00	226,823.64	GF	53,176.36	5,000.00	5,000.00	10,000.00	15,000.00	15,000.00	$50,000.00						-
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	35,007.07	GF	34,992.93	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	$50,000.00						-
Water Tank on Skids	GF St & Alley	16,500.00	1,250.00	GF	15,250.00	7,000.00					$7,000.00						-
100 hp Tractor for mowing ST ROW	GF St & Alley	130,000.00	88,750.00	GF	41,250.00	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	9,569.25	GF	11,430.75	3,241.00	2,500.00	2,500.00	2,500.00	2,500.00	$13,241.00						-
Utility Gator	GF Parks	25,000.00	24,250.00	GF	750.00	1,000.00	3,000.00	5,000.00	5,000.00	5,000.00	$19,000.00						-
2 Zero Turn Mowers	GF Parks	25000 each		GF	13,907.86	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	$27,500.00						-
Exhibit	GF Museum	INC SUNFL EX		GF	150.00						$0.00						-
Museum Alarm System	Museum	6,500.00	$3,750.00		2,750.00	$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				80.00							1,555.00					
Water Park Lesson Equipment	GF Water Park			GF	236.40						$0.00						-
Steever Water Park Equip	GF Water Park	Ongoing		GF	55,510.71	8,000.00	8,000.00	10,000.00	10,000.00	10,000.00	$46,000.00	25,500.00					25,500.00
6 Remote Subst Change outs	EL Production	1,500,000.00	205,411.52	EL PR	1,294,588.48	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	$375,000.00	120,000.00	150,000.00	150,000.00	150,000.00	150,000.00	720,000.00
Replace 4 motors Radiator bldg	EL Production	60,000.00	48,750.00	EL PR	11,250.00	15,000.00	15,000.00	15,000.00	15,000.00		$60,000.00						-
Replace Pickup (chg toDustin)	EL Production	30,000.00	-	EL PR	30,000.00						$0.00			30,000.00			30,000.00
Replace Un 20	EL Distribution	325,000.00	48,700.43	ELDI	276,299.57	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	$135,000.00			325,000.00			325,000.00
Replace Service Pickup	EL Distribution	32,700.00	20,437.50	ELDI	12,262.50	3,270.00	3,270.00	3,270.00	3,270.00	3,270.00	$16,350.00						-
Trencher Backhoe	EL Distribution			ELDI	2,036.41						$0.00						-
Replace Un 19	EL Distribution	300,000.00	68,405.54	ELDI	231,594.46	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	$135,000.00						-
Replace Un 41	EL Distribution	230,000.00	33,621.88	ELDI	196,378.12	15,000.00	30,000.00	-	-	-	$45,000.00	230,000.00					230,000.00
Replace Chipper	EL Distribution	30,000.00	(773.50)	ELDI	30,773.50						$0.00						-
Upgrade Computers/Software	EL Com & Gen	Ongoing		ELCG	2,647.43	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	$10,000.00	1,500.00	2,000.00				3,500.00
Christmas Decorations	EL Com & Gen	Ongoing		ELCG	29,669.72	10,000.00	5,000.00	5,000.00	5,000.00	5,000.00	$30,000.00	10,000.00	5,000.00				15,000.00
GIS Elec. Dist. System	EL Distribution	35,000.00		ELDI	-	-	10,000.00	10,000.00	15,000.00	-	$35,000.00						
											$0.00						-
Vactron	Water Dist	150,000.00	57,000.00	WA	93,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	$60,000.00						-
Chamber Park Fountain Restoration	GF Parks			GF							$0.00						-

City of Goodland MERF (cont.)

Project	Department	Original Project Cost	Project Balance Needed	Funding Source	Current Cash Balance	Revenue 2026	Revenue 2027	Revenue 2028	Revenue 2029	Revenue 2030	Total Revenue	Expenditure 2026	Expenditure 2027	Expenditure 2028	Expenditure 2029	Expenditure 2030	Total Expend.
Timberline Radio (prev Well Ctrl Upd)	Water Dist	150,000.00	144,111.89	WA	5,888.11		5,000.00	5,000.00	5,000.00	5,000.00	$20,000.00						
Air Compressor	Water Dist	15,000.00	(1,067.59)	WA	16,067.59						$0.00						-
Single Axle Trk w/tank and pump	WA Dist/SE Col	35,000.00	24.68	WA	34,975.32						$0.00		35,000.00				35,000.00
Shoring/Tools	WA Dist/SE Col	5,000.00	151.78	WA	4,848.22						$0.00						-
Pickup Replacement	SE Treatment	30,000.00	26,250.00	SE	3,750.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	$25,000.00						-
											$0.00						-
Single Axle Trk w/tank and pump	SE Col/WA Dist	35,000.00	(3,451.99)	SE	38,451.99						$0.00		38,000.00				38,000.00
Sewerjet	SE Collection	48,000.00	75.55	SE	47,924.45						$0.00						-
Vactron Truck	SE Collection	200,000.00	(1,184.66)	SE	201,184.66	Skid loader/fork lift and fork lift for water treatment plant					$0.00	100,000.00					100,000.00
Shoring/Tools	SE Col/WA Dist	5,000.00	151.78	SE	4,848.22						$0.00						-
Riding Mower	SE Treatment			SE	22,855.80						$0.00						-
Replace Tractor	SE Treatment	50,000.00	(14.95)	SE	50,014.95						$0.00						-
Bulk Diesel/Fuel(per Commission)	EL/GF	Tank Leak Repairs			101,048.87						$0.00						-
Prisoner Care Reserve	PD/Mun Ct			GF	5,500.00						$0.00						-
											$0.00						-
				Total	3,934,248.48	403,011.00	396,270.00	410,270.00	425,270.00	370,270.00	1,999,091.00	666,969.00	380,000.00	517,000.00	150,000.00	150,000.00	1,862,414.00

* Current interest for fund applied in total to this project

		2027
**	11-02-7200	1,000.00
	11-03-7200	1,000.00
	11-04-7200	500.00
	11-06-7200	500.00
	11-09-7200	1,000.00
	11-11-7200	1,000.00
	11-15-7200	1,000.00
	11-17-7200	500.00
	11-19-7200	500.00
	11-25-7200	500.00
	15-40-7200	500.00
	15-42-7200	500.00
	15-44-7200	1,500.00
	21-40-7200	500.00
	21-42-7200	500.00
	23-41-7200	1,000.00
		12,000.00

	EMPLOYEE BENEFITS - 45 REVENUES	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
	Unencumbered Cash Balance	138,825	140,932	97,233	111,870	75,095
0101	Ad Valorem Tax	613,475	605,370	697,728	662,842	759,918
	Neighborhood Revitalization	(22,679)	(15,881)	(14,523)	(16,285)	(20,725)
0103	Delinquent Tax	26,241	17,480	5,000	17,000	8,500
0105	Excise Tax	50	16	44	35	22
0107	Motor Vehicle Tax	77,994	76,463	72,032	72,032	78,770
0112	Recreational Vehicle Tax	1,357	1,208	1,273	1,273	1,310
0114	16/20 M Vehicle Tax	3,750	4,550	4,031	4,031	4,624
0115	In Lieu of Tax	-	-	-	-	-
0345	Interest on Investments	9,743	10,599	10,500	10,000	9,500
0454	Insurance Receipts	-	10	-	-	-
0785	Transfer from Self Insurance	-	-	-	-	-
0788	Transfer from General Fund	-	-	-	-	-
0789	Transfer from Elect Reserve	-	-	-	-	-
0790	Transfer from Water Reserve	-	-	-	-	-
0792	Transfer from Sewer Reserve	-	-	-	-	-
0893	Miscellaneous Reimbursements	-	-	-	-	-
	Total Revenue	848,756	840,747	873,318	862,798	917,014
	EXPENDITURES					
1050	Health & Accident Insurance	408,187	425,997	519,529	482,018	544,783
2060	Remittance to Workman Comp	30,896	13,926	38,000	21,373	38,000
4050	Building & Land/NRP	-	-	-	-	-
5040	Remittance to Unemployment	1,565	1,665	9,501	2,312	10,231
5090	Remittance to Social Security	121,595	127,631	137,140	125,000	145,000
5110	Remittance to KPERS	145,581	159,658	169,148	157,000	179,000
	Total Expenditures	707,824	728,877	873,318	787,703	917,014
	Unencumbered Cash Balance	**140,932**	**111,870**	**-**	**75,095**	**-**

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.

2027 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.
  $759,918 *Line items 45-00-0101 Ad valorem tax*
- Collect remainders of taxes, fees and grant that apply
- Budget appropriate amount of health insurance estimated 8% increase
  $544,783 *Line items 45-01-1050*
- Workman's comp – We have been advised we will experience a 14 - 15% increase based on experience.
  $38,000 *Line item 45-01-2060 Remittance to Workman Comp*
- Remittance to Unemployment.
  $10,231 *Line item 45-01-5040 Remittance to Unemployment*
- Social Security
  $145,000 *Line item 45-01-5090 Remittance to Social Security*
- KPERS
  $179,000 *Line item 45-01-5110 Remittance to KPERS*

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

Benefits are for staff identified in general fund, which include all employees outside utility funds.

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, social 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 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
	Unencumbered Cash Balance	493,089	504,212	521,437	537,475	499,919
0345	Interest on Investments	16,913	16,865	13,000	16,000	15,000
0786	Transfer from Sewer Utility	23,712	21,462	28,997	26,945	29,176
0787	Transfer from Empl. Benefits	228,918	259,340	316,224	288,240	322,426
0788	Transfer from Electric Utility	148,202	181,337	200,423	195,864	207,873
0789	Transfer from Water Utility	21,508	25,959	33,711	35,395	49,972
0790	Transfer from Econ. Dev.	-	-	-	-	-
0893	Misc. Reimbursements	-	-	-	-	-
	Total Revenues	932,342	1,009,175	1,113,792	1,099,919	1,124,366
	EXPENDITURES					
5030	Payments toward Stoploss	428,130	471,700	625,000	600,000	625,000
5040	Payments of Employee Claims	-	-	-	-	-
7130	Transfer to Employee Benefits	-	-	-	-	-
7160	Transfer to Electric Utility	-	-	-	-	-
7200	Transfer to Sewer Utility	-	-	-	-	-
7250	Transfer to Water Utility	-	-	-	-	-
	Total Expenditures	428,130	471,700	625,000	600,000	625,000
	Unencumbered Cash Balance	**504,212**	**537,475**	**488,792**	**499,919**	**499,366**

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.

2027 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.
  $499,919 – current cash balance expected for fund
  $1,124,366 – 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 REVENUES	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
	Unencumbered Cash Balance	375,357	352,375	377,943	395,043	381,046
0101	Ad Valorem Tax	9,438	-	10,213	9,703	-
	Neighborhood Revitalizaion	(349)	-	(213)	(239)	-
0103	Delinquent Tax	586	281	-	225	-
0105	Excise Tax	2	-	-	-	-
0107	Motor Vehicle Tax	2,808	1,475	-	-	1,153
0112	Recreational Vehicle Tax	51	23	-	-	19
0114	16/20 M Tax	128	91	-	6	68
0115	In Lieu of Tax	-	-	-	-	-
0232	Reimb. From KDOT	-	-	-	-	-
0234	Reimb. From U.S. Treasurer	-	-	-	-	-
0345	Interest on Investments	14,148	12,919	10,000	12,000	12,000
0566	Hangar Rental Income	31,325	26,788	30,000	20,000	30,000
0893	Miscellaneous/Gas Royalty	950	1,091	950	950	1,000
	Total Revenues	434,444	395,043	428,893	437,688	425,286
	EXPENDITURES					
2040	Engineering Fees	-	-	-	-	-
2200	Other - Contractual	-	-	-	-	-
4010	Other - Capital outlay	82,069	-	378,893	56,642	375,286
4050	Building & Land/NRP	-	-	50,000		50,000
4070	Capital Maintenance	-	-	-	-	-
7100	Transfer to CIRF	-	-	-	-	-
7200	Transfer to MERF	-	-	-	-	-
	Total Expenditures	82,069	-	428,893	56,642	425,286
	Unencumbered Cash Balance	**352,375**	**395,043**	-	**381,046**	-

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 #	3,310,225	3,294,784	15,441	**100% Fed to grant amt, then 90/10**
2023	2022 Change order to RW 5-23 to move PAPI	176,275	176,274	1	
2024	KDOT Aviation Pavement Preservation ***	401,017	342,916	58,102	
2024	026 Acquire Snow Removal Equipment(FAA) *	332,532	299,278	33,254	
2025	027 Acquire Snow Removal Equipment(BIL) *	337,778	304,000	33,778	
2025	028 Acquire Snow Removal Equipment(BIL) *	160,000	144,000	16,000	
2025	029 Acquire Snow Removal Equipment(BIL) *	140,566	126,509	14,057	
2026	Design SRE Bldg (FAA) *	107,556	96,800	10,756	
2026	Drainage Imp west of hangars	50,000.00		50,000.00	**Estmate for contract wk**
2027	Construct SRE Bldg (BIL) *	304,444	274,000	30,444	Part FAA/BIL
2027	KDOT Fuel Tanks	797,000.00	700,020	96,980	

	AIRPORT IMPROVEMENT - 31 REVENUES	ACTUAL 2025	ESTIMATED ACTUAL 2026	ESTIMATE 2027
	Unencumbered Cash Balance	(587,743)	(211,374)	-
0234	Reimbursement from US Treas.	398,807	297,737	974,020
0710	Transfer from Capital Reserve	-	-	-
0711	Transfer from Airport Fund	-	26,193	127,424
0893	Miscellaneous	-	-	-
	Total Revenues	(188,936)	112,556	1,101,444
	EXPENDITURES			
2010	Construction	-	-	1,006,444
2040	Engineers & Fiscal Agent Fees	22,438	112,556	95,000
	Total Expenditures	22,438	112,556	1,101,444
	Unencumbered Cash Balance	**(211,374)**	-	-

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 #	3,310,225	3,294,784	15,441	**100% Fed to grant amt, then 90/10**
2023	2022 Change order to RW 5-23 to move PAPI	176,275	176,274	1	
2024	KDOT Aviation Pavement Preservation ***	401,017	342,916	58,102	
2024	026 Acquire Snow Removal Equipment(FAA) *	332,532	299,278	33,254	
2025	027 Acquire Snow Removal Equipment(BIL) *	337,778	304,000	33,778	
2025	028 Acquire Snow Removal Equipment(BIL) *	160,000	144,000	16,000	
2025	029 Acquire Snow Removal Equipment(BIL) *	140,566	126,509	14,057	
2026	Construct SRE Bldg (FAA) *	107,556	96,800	10,756	
2026	Drainage Imp west of hangars	50,000.00		50,000.00	**Estmate for contract wk**
2027	Construct SRE Bldg (BIL) *	304,444	274,000	30,444	Part FAA/BIL
2027	KDOT Fuel Tanks	797,000.00	700,020.00	96,980.00	

2027 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	3,310,225	3,294,784	15,441
23 Change order RW 5/23 for PAPI	176,275	176,274	1
24 KDOT Av Pavement Preservation	401,017	342,916	58,102
24 026 Acquire SRE FAA	332,532	299,278	33,254
25 027 Acquire SRE BIL	337,778	304,000	33,778
25 028 Acquire SRE BIL	160,000	144,000	16,000
25 029 Acquire SRE BIL	140,556	126,509	14,057
26 Design SRE Bldg FAA	107,556	96,800	10,756
26 Construct SRE Bldg FAA/BIL	304,444	274,000	30,444
27 Fuel Tanks	797,000	700,020	96,980

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.

<u>Any actions taken to control costs or mitigate rising costs in the departments</u>
It is a balancing act to pursue projects reasonable for an airport of our size, yet maintaining the edge to be attractive to pilots.

<u>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.</u>
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 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
	Unencumbered Cash Balance	-	-	-	-	-
0101	Ad Valorem Tax	174,564	189,439	212,726	202,090	229,034
	Neighborhood Revitalization	(6,453)	(4,969)	(4,428)	(4,965)	(6,356)
0103	Delinquent Tax	8,095	5,229	2,000	5,000	3,000
0105	Excise Tax	15	4	14	4	7
0107	Motor Vehicle Tax	23,596	22,023	22,538	22,538	24,016
0112	Recreational Vehicle Tax	412	348	398	398	399
0114	16/20 M Vehicle Tax	1,128	1,313	1,262	1,262	1,410
0115	In Lieu of Tax	-	-	-	-	-
	Total Revenues	201,357	213,387	234,510	226,327	251,510
	EXPENDITURES					
4050	Building & Land/NRP	-	-	-	-	-
5050	Appropriation to Library Board	201,357	213,387	234,510	226,327	251,510
	Total Expenditures	201,357	213,387	234,510	226,327	251,510
	Unencumbered Cash Balance	-	-	-	-	-

K.S.A. 12-1220
Allows a taxing subdivision to exempt themselves from levy limitations. The City Commission approved Ordinance No. 1554, which sets a levy limit of 6.75 mills for the Library and Library Employee Benefits Funds combined.

	EMPLOYEE BENEFITS - 46 LIBRARY REVENUES	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
	Unencumbered Cash Balance	-	-	-	-	-
0101	Ad Valorem Tax	34,170	36,282	39,183	37,224	44,926
	Neighborhood Revitalization	(1,263)	(952)	(816)	(914)	(1,225)
0103	Delinquent Tax	1,848	1,025	1,000	1,000	1,000
0105	Excise Tax	3	1	3	1	1
0107	Motor Vehicle Tax	4,754	4,294	4,313	4,313	4,424
0112	Recreational Vehicle Tax	82	68	76	60	74
0114	16/20 M Vehicle Tax	231	256	241	241	260
0115	In Lieu of Tax	-	-	-	-	-
	Total Revenue	39,825	40,974	44,000	41,925	49,460
	EXPENDITURES					
4050	Building & Land/NRP	-	-	-	-	-
5050	Remittance to Library	39,825	40,974	44,000	41,925	49,460
	Total Expenditures	39,825	40,974	44,000	41,925	49,460
	Unencumbered Cash Balance	-	-	-	-	-

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

	BOND & INTEREST - 12 REVENUES	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
	Unencumbered Cash Balance	25,341	19,244	27,791	35,957	16,071
0101	Ad Valorem Tax	239,604	268,597	249,725	237,239	264,210
	Neighborhood Revitalization	(8,857)	(7,046)	(5,198)	(5,829)	(7,206)
0103	Delinquent Tax	12,201	7,473	-	5,000	-
0105	Excise Tax	23	7	19	6	8
0107	Motor Vehicle Tax	35,843	30,704	31,960	30,000	28,193
0112	Recreational Vehicle Tax	626	485	565	560	469
0114	16/20 M Vehicle Tax	1,716	1,835	1,788	1,788	1,655
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	4,497	4,258	-	3,000	-
0784	Transfer From Imp. Fund	-	-	-	-	-
	Total Revenues	310,994	325,557	306,650	307,721	303,400
	EXPENDITURES					
4050	Building & Land/NRP	-	-	-	-	-
6010	Bond Principal	260,000	265,000	275,000	275,000	280,000
6020	Interest Coupons	31,750	24,600	16,650	16,650	8,400
6030	Commission & Postage	-	-	-	-	
6040	Cash Basis Guarantee	-	-	15,000	-	15,000
6090	Cost of Issuance	-	-	-	-	-
7870	Transfer to General Operating	-	-	-	-	-
	Total Expenditures	291,750	289,600	306,650	291,650	303,400
	Unencumbered Cash Balance	**19,244**	**35,957**	-	**16,071**	-

K.S.A. 10-113: This fund is used to retire matured bond and interest coupons. Final payment on current issue is in 2027. To maintain infrastructure and levy for bond and interest in the future, the city needs to proceed with another street project.

PLEASE NOTE CURRENT BOND MATURES IN 2027, NEED A PROJECT TO KEEP MILL LEVY FOR FUND

Amortization Schedule
GO Series 2017 Bonds

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

	CEMETERY IMPROVEMENT-05 REVENUES	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
	Unencumbered Cash Balance	280,299	265,465	260,610	265,939	252,589
0345	Interest on Investments	6,913	6,306	5,000	6,000	6,000
0451	Cemetery Lot Sales	4,800	10,600	5,000	4,500	5,000
0452	Burial Permit Sales	4,800	5,200	5,000	5,000	5,000
0500	Revenue from Tree Fund	100	300	100	100	100
0510	Revenue from Fence Fund	87	645	95	1,200	1,000
0560	Transfer from Cemetery Funds	-	-	-	-	-
0893	Miscellaneous	-	-	-	-	-
	Total Revenues	296,999	288,516	275,805	282,739	269,689
	EXPENDITURES					
2140	Professional Services	4,150	63	1,000	1,000	1,000
3060	Equipment Maintenance	-	-	-	-	-
3120	Operating Supplies	117	-	150	150	150
3180	Other	-	-	-	-	-
4020	New Equipment	-	-	-	500	2,500
4050	Building and Land	25,480	16,880	36,500	25,500	36,500
4200	Tree Fund	1,787	5,634	3,000	3,000	2,000
4300	Fence Fund	-	-	35,000	-	36,800
	Total Expenditures	31,534	22,577	75,650	30,150	78,950
	Unencumbered Cash Balance	**265,465**	**265,939**	**200,155**	**252,589**	**190,739**

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

4050	Buffalo Grass	1,500
	Herbicide	6,000
	Fence & Bldg Improvements for shop and chapel	14,000
	Transfer to CIRF: land purchase	15,000
4200	Trees	2,000

	LAW ENF. TRUST - 19 REVENUES	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
0107	Vehicle Impound Proceeds	-	-	-	-	-
0318	Regional Training Proceeds	-	-	-	-	-
0345	Interest on Investments	2,272	2,153	2,000	2,200	2,200
0464	Federal Equitable Sharing Proc.	-	-	-	-	-
0891	Pending or Holding Prop. Proc.	-	-	-	-	-
0892	State Drug Tax Sharing Proceeds	-	-	-	-	-
0893	State Special LETF Proceeds	9,628	-	10,000	5,000	5,000
0894	Miscellaneous Reimbursement	-	-	-	-	-
	Total Revenues	11,900	2,153	12,000	7,200	7,200
	Balance January 1	62,869	66,795	61,795	67,415	52,615
	Sub-Total	74,769	68,948	73,795	74,615	59,815
	LESS: Expenditures	7,974	1,533	22,000	22,000	22,000
	UNENCUMBERED CASH BAL.	**66,795**	**67,415**	**51,795**	**52,615**	**37,815**

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 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
STATE SPECIAL - 01						
2200	Contractual	1,176	-	2,000	2,000	2,000
4010	Other Capital Outlay	-	89	-	-	-
4020	New Equipment	6,798	1,444	20,000	20,000	20,000
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	-	-	-	-	-
4060	Training	-	-	-	-	-
	Total State Special	7,974	1,533	22,000	22,000	22,000
PENDING OR HOLDING PROPERTY - 27						
2200	Contractual	-	-	-	-	-
4010	Other Capital Outlay	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	-	-	-	-	-
4060	Training	-	-	-	-	-
	Total Pending/Holding Prop.	-	-	-	-	-
STATE DRUG TAX SHARING - 29						
2200	Contractual	-	-	-	-	-
4010	Other Capital Outlay	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	-	-	-	-	-
4060	Training	-	-	-	-	-
	Total State Drug Tax	-	-	-	-	-
FED EQUITABLE SHARING - 31						
2200	Contractual	-	-	-	-	-
4010	Other Capital Outlay	-	-	-	-	-
4020	New Equipment	-	-	-	-	-
4040	Office Equipment	-	-	-	-	-
4050	Forfeiture	-	-	-	-	-
4060	Training	-	-	-	-	-
	Total State Drug Tax	-	-	-	-	-
	TOTAL EXPENDITURES	**7,974**	**1,533**	**22,000**	**22,000**	**22,000**
01-4020	Equipment	20,000				

	MUNICIPAL COURT DIVERSION FEES - 18 REVENUES	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
	Unencumbered Cash Balance	13,716	13,660	11,560	20,113	19,013
0344	Fees Collected	2,260	6,645	2,500	4,000	3,000
0345	Interest on Investments	425	470	400	400	400
0893	Miscellaneous Reimbursement	-	-	-	-	-
	Total Revenue	16,401	20,775	14,460	24,513	22,413
	EXPENDITURES					
2170	Schooling and Training	553	662	1,500	1,500	1,500
4020	New Equipment/Software	2,188	-	4,000	4,000	4,000
	Total Expenditures	2,741	662	5,500	5,500	5,500
	Unencumbered Cash Balance	**13,660**	**20,113**	**8,960**	**19,013**	**16,913**

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

4020	Police Equipment	4,000

	SPECIAL HIGHWAY - 06 REVENUES	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
	Unencumbered Cash Balance	77,850	113,311	66,811	68,202	22,202
0234	Reimbursement from the State	300,691	-	-	-	-
0345	Interest on Investments	-	-	-	-	-
0594	Gasoline Tax	119,537	119,002	118,500	119,000	119,000
	Total Revenues	498,078	232,313	185,311	187,202	141,202
	EXPENDITURES					
3000	Repair and Maintenance	-	-	-	-	-
3120	Reconstruction	384,767	164,111	165,000	165,000	141,000
4000	New Construction	-	-	-	-	-
	Total Expenditures	384,767	164,111	165,000	165,000	141,000
	Unencumbered Cash Balance	**113,311**	**68,202**	**20,311**	**22,202**	**202**

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 REVENUES	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
	Unencumbered Cash Balance	6,176	9,793	7,293	12,681	11,681
0109	Local Liquor Tax	9,478	11,985	9,000	11,000	12,000
0345	Interest on Investments	-	-	-	-	-
	Total Revenues	15,654	21,778	16,293	23,681	23,681
	EXPENDITURES					
2200	Contractual	-	-	-	-	-
3180	Other Commodities	-	-	-	-	-
4010	Capital Outlay	5,861	9,097	12,000	12,000	15,000
	Total Expenditures	5,861	9,097	12,000	12,000	15,000
	Unencumbered Cash Balance	**9,793**	**12,681**	**4,293**	**11,681**	**8,681**

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.
In 2026, Gulick Park Sidewalk, ramp for Skate Park, possible equipment or shade structures.

	VEHICLE INSPECTION (VIN) - 25 REVENUES	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	REVISED 2026	BUDGET 2027
	Unencumbered Cash Balance	32,795	31,534	27,434	29,448	22,948
0345	Interest on Investments	1,186	1,397	1,000	1,000	1,000
0347	Fees Collected	11,040	11,600	10,000	11,000	11,000
	Total Revenue	45,021	44,531	38,434	41,448	34,948
	EXPENDITURES					
2150	Remittance to State of KS	-	-	-	-	-
2170	Schooling and Training	4,414	5,650	8,000	8,000	8,000
3180	Supplies	1,000	1,500	1,500	1,500	2,000
4020	New Equipment	8,073	7,933	9,000	9,000	9,000
4040	Office Equipment	-	-	-	-	-
	Total Expenditures	13,487	15,083	18,500	18,500	19,000
	Unencumbered Cash Balance	**31,534**	**29,448**	**19,934**	**22,948**	**15,948**

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

	CID PROJECT - 28 REVENUES	ACTUAL 2025	ESTIMATE ACTUAL 2026
	Unencumbered Cash Balance	-	-
0234	CID Proj. 25th St Sales Tax	-	-
0345	CID Proj. - Irvin Development	109,988	110,000
0360	CID Proj. - 24/7 Project	72,042	80,000
0893	CID Proj.	-	-
	Total Revenues	182,030	190,000
	EXPENDITURES		
2040	CID Proj. - 25th Street	-	-
2050	CID Proj. - Irvin Development	109,988	110,000
2060	CID Proj. - 24/7 Project	72,042	80,000
2140	CID Proj.	-	-
2300	CID Proj.	-	-
3120	CID Proj.	-	-
6020	CID Proj.	-	-
6090	CID Proj.	-	-
	Total Expenditures	182,030	190,000
	Unencumbered Cash Balance	-	-

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

	EFFICIENCY KS PROJECT - 39 REVENUES	ACTUAL 2025	ESTIMATED ACTUAL 2026
	Unencumbered Cash Balance	2	2
0234	Payment from State	-	-
0235	Utility Loan Payment	1,646	1,646
0345	Interest on Investment	-	-
	Total Revenues	1,648	1,648
	EXPENDITURES		
2050	Loan Pymt to State of KS	1,598	1,598
2140	Professional Serv.	-	-
2200	Utilities Exp.	48	48
	Total Expenditures	1,646	1,646
	Unencumbered Cash Balance	**2**	**2**

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

	ELECTRIC METER DEPOSIT-20 REVENUES	ACTUAL 2025	ESTIMATED ACTUAL 2026
	Unencumbered Cash Balance	158,078	146,563
0575	Meter Deposit Receipts	27,968	35,000
	Total Revenues	186,046	181,563
	EXPENDITURES		
5060	Meter Deposits Refunded	39,483	48,000
	Total Expenditures	39,483	48,000
	Unencumbered Cash Balance	**146,563**	**133,563**

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 2025	ESTIMATE ACTUAL 2026
	Unencumbered Cash Balance	5,786	5,978
0345	Interest on Investment	192	195
0454	Building Insurance Payment	-	-
	Total Revenues	5,978	6,173
	EXPENDITURES		
5060	Approved Refunds	-	6,173
	Total Expenditures	-	6,173
	Unencumbered Cash Balance	**5,978**	-

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 2025	ESTIMATED ACTUAL 2026	ESTIMATE 2027
	Unencumbered Cash Balance	88,591	115,809	114,009
0345	Interest on Investments	5,943	1,500	1,500
0451	Donations and Gifts	28,276	3,000	3,500
0567	Visitor Donations	-	-	-
0893	Miscellaneous	-	-	-
	Total Revenues	122,810	120,309	119,009
	EXPENDITURES			
2140	Professional Services	-	6,000	1,500
3060	Equipment Maintenance	-	-	-
3130	Education/Exhibits	7,001	300	3,000
4020	New Equipment	-	-	-
4050	Building & Land	-	-	-
7400	Transfer to	-	-	-
	Total Expenditures	7,001	6,300	4,500
	Unencumbered Cash Balance	**115,809**	**114,009**	**114,509**

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: 03/13/2026
Max Alderman Donation:	**61,657.14**
Match Day monies: (2023 rem $259.31, 2024 rem $5,733.18, 2025 $5,377.50)	**11,369.99**
Brick Fundraiser	**2,373.00**
Dirt Bowl Exhibit	**5,000.00**
Veteran Banners	**2,982.80**
SCCD Attraction Development	**984.04**

	SALES TAX - 14 REVENUES	ACTUAL 2025	ESTIMATE ACTUAL 2026
	Unencumbered Cash Balance	-	-
0574	Collections	250,802	260,000
	Total Revenues	250,802	260,000
	EXPENDITURES		
5080	Remittance to state of Kansas	250,802	255,000
	Total Expenses	250,802	255,000
	Unencumbered Cash Balance	-	**5,000**

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 2025	ESTIMATED ACTUAL 2026	ESTIMATE 2027
	Unencumbered Cash Balance	-	6,674,205	6,349,205
0236	Project Bond	6,790,524	-	-
0345	Interest on Investments	12,225	125,000	75,000
0793	Transfer from CIRF	-	-	-
0893	Miscellaneous	-	-	-
	Total Revenues	6,802,749	6,799,205	6,424,205
	EXPENDITURES			
2040	Engineering	-	100,000	375,000
2050	Construction Costs	-	350,000	6,049,205
2130	Project Interest	-	-	-
2140	Professional Services	-	-	-
2150	Issuance Costs	128,544	-	-
7100	Transfer to CIRF	-	-	-
	Total Expenditures	128,544	450,000	6,424,205
	Unencumbered Cash Balance	**6,674,205**	**6,349,205**	-

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 REVENUES	ACTUAL 2025	ESTIMATED ACTUAL 2026
	Unencumbered Cash Balance	4,629	4,656
0567	Collections	9,188	9,500
	Total Revenues	13,817	14,156
	EXPENDITURES		
5080	Miscellaneous	-	-
5090	Payments to State	9,161	8,000
	Total Expenditures	9,161	8,000
	Unencumbered Cash Balance	**4,656**	**6,156**

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

	ST. & PROJECT IMP. - 04 REVENUES	ACTUAL 2025	ESTIMATE ACTUAL 2026
	Unencumbered Cash Balance	37,424	-
0234	Reimb Base Grant	39,429	-
0235	Reimb Cost Share Grant	-	-
0345	Interest on Investments	-	-
0893	Misc. Reimb.	-	-
	Total Revenues	76,853	-
	EXPENDITURES		
2050	Construction Costs Base Grant	61,293	-
2060	Construction Costs Cost Share Grant	-	-
2140	Professional Services Base Grant	15,560	-
2150	Professional Services Cost Share Gr.	-	-
3060	Equipment Main.	-	-
	Total Expenditures	76,853	-
	Unencumbered Cash Balance	-	-

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 2025	ESTIMATED ACTUAL 2026
	Unencumbered Cash Balance	91,284	91,165
0575	Meter Deposit Receipts	15,810	15,000
0580	Flow Meter Deposits	1,500	2,000
	Total Revenues	108,594	108,165
	EXPENDITURES		
5070	Meter Deposits Refunded	16,679	20,000
5100	Flow Meter Refunded	750	2,000
	Total Expenditures	17,429	22,000
	Unencumbered Cash Balance	**91,165**	**86,165**

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