WESTERN KANSAS GROUNDWATER MANAGEMENT DISTRICT NO. 1

2027 Budget Hearing

On July 22th, 2026

8:00 a.m. CST

The meeting is held in person at 906 W. 5th St., Scott City, KS.
or by the posted Zoom meeting link

I.	**Call Budget Meeting to Order**		Action
a.	Review & Approve Agenda	Pg. 1	Action ✓
b.	Review 2027 Proposed Budget & Resolution	Pg. 2-4	
II.	**Public Comment on Proposed Budget**		
a.	Public Comment may be provided for the 2027 Budget Hearing		
III.	**Meeting Adjourn**		Action ✓

Mark Callender Pres
7/22/26

2027 PROPSED BUDGET

GENERAL FUND ACCOUNT	JAN - DEC 2025 ACTUAL	REVISED 2026 BUDGET	PROPOSED 2027 BUDGET ANNUAL MEETING	2027 BUDGET
GENERAL FUND SC FNB AS OF 12/31/25	95,994.61	95,991.61	127,519.91	127,519.91
FNB SC 3/MTH CD @ 3.75% OF 12/31/25	120,270.79	126,983.38	132,483.38	100,000.00
FNB SC 6/MTH @ 4.25% AS OF 12/31/25	193,413.96	201,447.89	209,481.82	200,500.00
FNB SC 12/MTH CD @ 4.25% AS OF 12/31/25	209,551.22	218,255.46	226,959.70	218,550.00
ENCUMBRED PAYABLES 12/31/25	3,929.23	2,500.00	2,500.00	2,500.00
CASH BALANCE AS OF 12/31/2025	**$ 623,159.81**	**$645,178.34**	**$698,944.81**	**$649,069.91**
GENERAL INCOME:				
4010 · WATER & LAND ASSESMENTS	497,587.32	503,171.65	503,171.65	623,157.71
4030 · INTEREST INCOME	22,500.89	22,500.00	15,000.00	18,500.00
4070 · REIMBURSEMENTS	4,722.46	4,500.00	3,000.00	4,000.00
4101 · HANGAR LEASE	3,600.00	3,600.00	3,600.00	3,600.00
4090 - OTHER INCOME	0.00	0.00	0.00	0.00
TOTAL INCOME	**$ 528,410.67**	**$ 533,771.65**	**$ 524,771.65**	**$ 649,257.71**
EXPENSES:				
6100 · ADMINISTRATION				
6110 · LOBBYIST	10,129.81	12,000.00	12,000.00	14,000.00
6120 · OFFICE EXPENSES	10,827.11	11,000.00	11,000.00	6,000.00
6125 - PURCHASES	0.00	50,000.00	50,000.00	0.00
6131 · INSURANCE	9,174.00	12,000.00	10,000.00	14,000.00
6135 · AUDIT EXPENSE	8,220.00	9,000.00	9,000.00	9,000.00
6140 · TELEPHONE	4,375.78	4,000.00	4,500.00	4,500.00
6142 - AWARDS & RECONGNITION	622.95	500.00	500.00	500.00
6143 - HOLIDAY APPRECIATION	632.98	500.00	500.00	500.00
6145 · UTILITIES	3,846.33	4,500.00	4,500.00	4,200.00
6150 · COMPUTER CHARGES	5,054.14	5,000.00	5,200.00	5,200.00
6155 · POSTAGE	781.39	1,000.00	1,000.00	1,000.00
6165 · VEHICLE EXPENSE & FUEL	4,162.07	5,000.00	5,000.00	4,500.00
6170 · TRAVEL & PER DIEM	5,950.57	6,500.00	7,500.00	7,000.00
6180 · PUBLISHING & LEGAL	1,956.35	2,500.00	2,500.00	3,000.00
6185 · NEWSLETTER MAILINGS	2,358.60	2,500.00	2,500.00	2,500.00
6190 · SUPPLIES	2,030.01	2,000.00	2,000.00	2,500.00
6195 - OTHER EXPENSES	0.00	500.00	500.00	500.00
6198 · PROFESSIONAL SERVICES	44,851.98	40,000.00	40,000.00	40,000.00
6201 · PROESSIONAL CONSULTING	44,647.06	45,000.00	45,000.00	45,000.00
6202 · BOOKEEPING	2,242.50	2,000.00	2,500.00	2,000.00
6203 · BUSINESS MEALS	2,451.49	2,500.00	2,500.00	2,500.00
7000 - CONTRACT LABOR	0.00	1,000.00	1,000.00	500.00
6204 · DUES & LICENSES	650.00	1,000.00	1,000.00	1,000.00
6205 · RENT	1,250.00	1,300.00	1,500.00	1,400.00

2027 PROPSED BUDGET

GENERAL FUND ACCOUNT	JAN - DEC 2025 ACTUAL	REVISED 2026 BUDGET	PROPOSED 2027 BUDGET ANNUAL MEETING	2027 BUDGET
6206 · REPAIRS & MAINTENANCE	1,653.10	4,500.00	4,500.00	4,500.00
TOTAL 6100 ADMINISTRATION	**$ 167,868.22**	**$ 225,800.00**	**$ 226,200.00**	**$ 175,800.00**
6500-PAYROLL EXPENSES				
6502 · GROSS WAGES	285,505.31	328,331.11	328,331.11	311,200.79
6506 · FICA	17,706.36	20,362.31	20,362.31	19,299.93
6508 · MEDICARE	4,141.00	4,762.15	4,762.15	4,513.69
6510 · SUIKS	285.55	328.38	328.38	311.25
6512 · KPERS-GM	29,401.01	33,811.16	33,811.16	32,047.10
6520 · HEALTH INSURANCE	30,137.52	30,500.00	34,658.15	32,849.90
TOTAL 6500 -PAYROLL EXPENSES	**367,176.75**	**$ 418,095.11**	**$ 422,253.26**	**$ 400,222.66**
6168 - CAPITAL EXPENDITURES	0.00	10,000.00	10,000.00	10,000.00
6950 - CONTINGENCIES	0.00	5,000.00	5,000.00	5,000.00
GROUNDWATER MODEL	0.00	15,000.00	15,000.00	15,000.00
6990WC COST SHARE FUND	60,000.00	25,000.00	25,000.00	25,000.00
TOTAL OTHER EXPENSES:	**60,000.00**	**$ 55,000.00**	**$ 55,000.00**	**$ 55,000.00**
TOTAL EXPENSES:	**$ 595,044.97**	**$ 698,895.11**	**$ 703,453.26**	**$ 631,022.66**
NET INCOME:	**$ (66,634.30)**	**$ (165,123.46)**	**$ (178,681.61)**	**$ 18,235.05**
			.70¢	.90¢
UNEMCUMBERED CASH BALANCE	**$ 556,525.51**			
AUDITOR ADJUSTMENT	**(464.00)**			
GEN FUND CHECKING ACCT - 1st NATIONAL SC	95,994.61			
3/MTH CD @ 3.00%	121,483.38			
6/MTH CD @ 3.25%	193,413.96			
12/MTH CD @ 4.25%	209,551.22			
TOTAL CASH BALANCE AS OF 6/30/26	**$ 619,979.17**			

Mark Callender Pres.
7/22/26