

RESOLUTION NO. 2025-19

A RESOLUTION OF THE CITY OF GOODLAND, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Goodland was calculated as 49.704 mills by the Sherman County Clerk; and

WHEREAS, the proposed estimated tax rate is 54.999, which is a slight increase to previous year's rate of 50.914.

WHEREAS, the budget proposed by the Governing Body of the City of Goodland will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 2, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Goodland, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

The City of Goodland shall levy a property tax rate exceeding the Revenue Neutral Rate of 49.704 mills. The Roll Call Vote of the Governing Body is as follows:

Governing Body Member	YES	NO	No Vote
Commissioner Artzer	X		
Commissioner Myers	X		
Commissioner Redlin			Absent
Vice-Mayor Howard	X		
Mayor Showalter			Absent
TOTAL	3	0	2

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 2nd day of September, 2025.




Mary P. Volk, City Clerk


J.J. Howard, Vice-Mayor

Affidavit of Publication The Goodland Star-News

STATE OF KANSAS,
SHERMAN COUNTY, ss.

Matt Price, being first duly sworn, deposes and says:
That Matt Price is
Editor of GOODLAND STAR-NEWS, a semi-weekly
newspaper printed in the State of Kansas, and published in and of general
circulation in Sherman County, Kansas, with a general
paid circulation on a semi-weekly basis in Sherman
County, Kansas, and that said newspaper is not a trade, religious or
fraternal publication.

Said newspaper is a semi-weekly published at least 102 times a year
on Tuesday and Friday except legal holidays; has been published continuously
and uninterrupted in said county and state for a period of more than five years
prior to the first publication of said notice; and has been admitted at the post
office of Goodland in said County as second class matter.

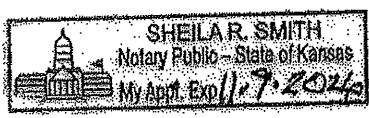
That the attached notice is a true copy thereof and was published
in the regular and entire issue of said newspaper for _____
consecutive _____, the first publication thereof being
(weeks, days)
made as aforesaid on the 12th day of August,
2025 with subsequent publication being made on the following
dates:

[Signature] Editor

Subscribed and sworn to before me this 15 day of

August, 2025
Sheila R. Smith

Notary Public



PUBLIC NOTICE

Published in the Oakland Star-News on Tuesday, August 12, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

City of Oakland
City of Oakland

On August 12, 2025, at 10:00 a.m. in the City of Oakland, California, for the purpose of hearing and receiving public comments on the proposed budget for the City of Oakland for the fiscal year 2026. The proposed budget includes a proposed tax rate increase for the City of Oakland. The proposed budget is available at the following link: [https://www.oaklandca.gov/budget/2026](#)

BUDGET SUMMARY

The proposed budget includes a proposed tax rate increase for the City of Oakland for the fiscal year 2026. The proposed budget is available at the following link: [https://www.oaklandca.gov/budget/2026](#)

	2025 Actuals		Current Year Estimate for 2025		Proposed Budget for 2026	
	Expenditures	AVOID Tax Rate*	Expenditures	AVOID Tax Rate*	Expenditures	AVOID Tax Rate*
General Fund	1,021,439	28.00%	1,039,306	28.66%	1,021,439	28.00%
Police	23,819,400	6.00%	23,819,400	6.00%	23,819,400	6.00%
Fire	20,117,177	5.50%	20,117,177	5.50%	20,117,177	5.50%
Public Works	10,558,000	2.80%	10,558,000	2.80%	10,558,000	2.80%
Health & Human Services	10,558,000	2.80%	10,558,000	2.80%	10,558,000	2.80%
Community Development	10,558,000	2.80%	10,558,000	2.80%	10,558,000	2.80%
Capital Programs	10,558,000	2.80%	10,558,000	2.80%	10,558,000	2.80%
Information Technology	10,558,000	2.80%	10,558,000	2.80%	10,558,000	2.80%
Legal	10,558,000	2.80%	10,558,000	2.80%	10,558,000	2.80%
Management & Administration	10,558,000	2.80%	10,558,000	2.80%	10,558,000	2.80%
Other	10,558,000	2.80%	10,558,000	2.80%	10,558,000	2.80%
Total	102,143,900	28.00%	103,930,600	28.66%	102,143,900	28.00%
Police	23,819,400	6.00%	23,819,400	6.00%	23,819,400	6.00%
Fire	20,117,177	5.50%	20,117,177	5.50%	20,117,177	5.50%
Public Works	10,558,000	2.80%	10,558,000	2.80%	10,558,000	2.80%
Health & Human Services	10,558,000	2.80%	10,558,000	2.80%	10,558,000	2.80%
Community Development	10,558,000	2.80%	10,558,000	2.80%	10,558,000	2.80%
Capital Programs	10,558,000	2.80%	10,558,000	2.80%	10,558,000	2.80%
Information Technology	10,558,000	2.80%	10,558,000	2.80%	10,558,000	2.80%
Legal	10,558,000	2.80%	10,558,000	2.80%	10,558,000	2.80%
Management & Administration	10,558,000	2.80%	10,558,000	2.80%	10,558,000	2.80%
Other	10,558,000	2.80%	10,558,000	2.80%	10,558,000	2.80%
Total	238,194,000	6.00%	238,194,000	6.00%	238,194,000	6.00%

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Sewer Utility	General Fund	125,000	135,000	135,000	12-825d
Electric Utility	General Fund	500,000	510,000	510,000	12-825d
Water Utility	General Fund	150,000	160,000	160,000	12-825d
Health & Sanitation	General Fund	50,000	50,000	30,000	12-825d
General Fund	CIRF	140,500	110,000	186,000	12-1,118
General Fund	MERF	127,500	114,000	194,741	12-1,117
General Fund	Grant Imp. Reserve Fun	25,000	20,000	20,000	12-1,118
Sewer Utility	Electric Utility	25,000	25,000	25,000	12-825d
Electric Utility	CIRF	310,000	238,000	193,000	12-1,118
Electric Utility	MERF	131,270	142,770	192,770	12-1,117
Electric Utility	Electric Reserve	-	-	80,000	12-825d
Grant Imp Reserve Fund	St & Project Imp	64,779	21,381	-	12-1,118
Capital Imp Reserve Fun	St & Project Imp	107,246	-	-	12-1,118
Water Utility	CIRF	541,538	537,538	583,438	12-1,118
Water Utility	MERF	65,500	20,000	13,000	12-1,117
Water Utility	Water Reserve	30,000	20,000	-	12-825d
Sewer Utility	CIRF	50,000	50,000	50,000	12-1,118
Sewer Utility	MERF	3,500	1,000	6,000	12-1,117
Sewer Utility	Sewer Reserve	-	-	-	12-825d
Airport	Airport Imp.	82,068	15,522	41,200	12-1,118
Sewer Utility	Self Insurance	23,712	26,468	28,997	12-825d
Employee Benefit	Self Insurance	228,918	262,300	316,224	12-825d
Electric Utility	Self Insurance	148,202	182,686	200,423	12-825d
Water Utility	Self Insurance	21,508	30,771	33,711	12-825d
Econ Dev	Self Insurance	-	-	-	12-825d
Cemetery Improvement	CIRF	25,000	15,000	15,000	12-1,118
ARPA	St & Project Imp	221,818	-	-	12-1,118
Water Reserve	St & Project Imp	-	-	-	12-1,118
Sewer Reserve	St & Project Imp	-	16,915	-	12-1,118
		3,198,059	2,704,351	3,014,504	
	Adjustments				
	Adjusted Totals	3,198,059	2,704,351	3,014,504	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2026

Library found in: City of Goodland
Sherman County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2025</u>	Proposed Year <u>2026</u>
Ad Valorem	\$186,665	\$212,726
Delinquent Tax	\$3,000	\$2,000
Motor Vehicle Tax	\$20,718	\$22,538
Recreational Vehicle Tax	\$400	\$398
16/20M Vehicle Tax	<u>\$1,125</u>	<u>\$159</u>
TOTAL TAXES	\$211,908	\$237,821
Difference in Total Taxes:	\$25,913	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$42,482,840	\$43,518,091
Did Assessed Valuation Decrease?	No	
Levy Rate	4.626	4.888
Difference in Levy Rate:	0.262	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance

City of Goodland

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	596,196	579,772	366,696
Receipts:			
Ad Valorem Tax	919,782	971,018	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	41,904	15,000	15,000
Motor Vehicle Tax	93,351	107,721	117,242
Recreational Vehicle Tax	1,628	1,600	2,072
16/20M Vehicle Tax	4,473	5,844	826
Commercial Vehicle Tax			5,735
Excise Tax	60	14	71
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor	9,478	9,500	9,000
Sales Tax-School District	402,352	400,000	410,000
Local Sales Tax	866,856	810,000	810,000
Franchise Tax	117,651	120,000	126,000
County Payments to Recreation	39,871	40,000	40,000
City Office Rent	3,000	3,000	3,000
FAA Office Rent	19,507	32,429	32,429
County Payments to Cemetery	32,586	33,000	33,000
Occupation Licenses	11,802	11,800	11,800
Dog Licenses & Imp Fees	3,686	3,600	3,600
Other Licenses & Permits	19,376	13,000	13,000
Police Court Fines	27,961	32,000	32,000
Planning Fees	0	0	10,000
Airport Revenue	27,255	28,000	28,000
Revenue Public Transportation	24,552	23,000	23,000
Water Park Receipts	37,029	30,000	30,000
Water Park Concessions	13,769	10,000	10,000
Police Impound	795	3,550	750
Transfer from Sewer Utility (Franchise Fee)	125,000	135,000	135,000
Transfer from Elec Utility (Franchise Fee)	500,000	510,000	510,000
Transfer from Water Utility (Franchise Fee)	150,000	160,000	160,000
Transfer from Health/Sanitaion (Franchise	50,000	50,000	30,000
Reimbursed Diesel Fuel	35,540	35,000	35,000
LGORP Grant	1,720	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	42,791	38,000	35,000
Neighborhood Revitalization Rebate	-33,557	-25,846	-24,628
Miscellaneous	17,497	10,000	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,607,715	3,616,230	2,661,897
Resources Available:	4,203,911	4,196,002	3,028,593

City of Goodland

FUND PAGE - GENERAL
Adopted Budget

Prior Year	Current Year	Proposed Budget
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City of Goodland

2026

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General			
Salaries	246,460	240,000	266,123
Contractual	670,155	651,700	683,450
Commodities	19,064	21,350	28,200
Capital Outlay	0	0	15,000
Transfers	29,000	24,000	27,500
Total	964,679	937,050	1,020,273
Police			
Salaries	534,137	595,144	645,671
Contractual	46,489	69,287	50,100
Commodities	55,109	58,000	61,300
Capital Outlay	21,636	36,138	15,482
Transfers	49,000	37,000	96,000
Total	706,371	795,569	868,553
Municipal Court			
Salaries	63,407	87,528	19,999
Contractual	3,971	11,075	46,075
Commodities	806	1,250	2,500
Capital Outlay	0	0	0
Transfers	500	500	1,000
Total	68,684	100,353	69,574
Animal Control			
Salaries	0	0	0
Contractual	46,859	55,100	55,100
Commodities	162	200	200
Capital Outlay	0	0	10,000
Total	47,021	55,300	65,300
Van Transportation			
Salaries	24,842	27,327	28,139
Contractual	3,781	4,377	5,000
Commodities	3,831	7,600	8,900
Capital Outlay	0	0	0
Transfers	1,000	1,000	1,000
Total	33,454	40,304	43,039
Fire Department			
Salaries	0	0	0
Contractual	238,398	238,398	245,550
Commodities	0	0	0
Capital Outlay	0	0	0
Total	238,398	238,398	245,550
Building Inspection/Code Enforcement			
Salaries	63,516	65,000	78,049
Contractual	47,279	69,700	71,800
Commodities	1,871	3,750	4,450
Capital Outlay	0	0	0
Transfers	500	1,000	51,000
Total	113,166	139,450	205,299
Street & Alley			
Salaries	381,827	390,000	440,224
Contractual	70,013	80,500	82,500
Commodities	146,772	181,000	192,750
Capital Outlay	22,618	32,500	32,500
Transfers	180,500	148,500	168,000
Total	801,730	832,500	915,974
Page 1 - Total	2,973,503	3,138,924	3,433,562

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Airport			
Salaries	0	0	0
Contractual	19,753	25,403	33,900
Commodities	7,098	10,750	13,750
Capital Outlay	0	7,000	7,000
Transfers	0	0	5,000
Total	26,851	43,153	59,650
Parks			
Salaries	130,818	142,000	161,351
Contractual	5,034	5,550	6,700
Commodities	24,487	26,900	30,200
Capital Outlay	0	0	0
Transfers	9,000	7,500	10,741
Total	169,339	181,950	208,992
Museum			
Salaries	69,164	72,620	77,021
Contractual	11,225	15,819	18,400
Commodities	14,115	16,625	17,750
Capital Outlay	0	0	0
Transfers	4,000	5,500	11,500
Total	98,504	110,564	124,671
Cemetery			
Salaries	0	0	0
Contractual	50,485	51,930	56,053
Commodities	1,362	5,500	5,500
Capital Outlay	0	0	0
Transfers	500	500	500
Total	52,347	57,930	62,053
Economic Development			
Salaries	0	0	0
Contractual	91,135	91,680	94,380
Commodities	1,131	1,500	1,500
Capital Outlay	0	0	0
Total	92,266	93,180	95,880
Recreation			
Salaries	0	0	0
Contractual	53,301	53,400	53,400
Commodities	2,861	4,600	5,700
Capital Outlay	0	0	0
Transfers	2,500	2,000	2,000
Total	58,662	60,000	61,100
Steever Water Park			
Salaries	91,519	80,000	93,100
Contractual	15,128	18,405	21,000
Commodities	29,520	28,700	36,000
Capital Outlay	0	0	0
Transfers	16,500	16,500	16,500
Total	152,667	143,605	166,600
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	650,636	690,382	778,946
Page 1 -Total	2,973,503	3,138,924	3,433,562
Grand Total	3,624,139	3,829,306	4,212,508

(Note: Should agree with general sub-totals.)

City of Goodland

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	25,341	19,244	27,791
Receipts:			
Ad Valorem Tax	239,604	264,700	xxxxxxxxxxxxxxxx
Delinquent Tax	12,201	5,000	
Motor Vehicle Tax	35,843	28,431	31,960
Recreational Vehicle Tax	626	450	565
16/20M Vehicle Tax	1,716	1,600	225
Commercial Vehicle Tax			1,563
Excise Tax	23	12	19
Interest on Idle Funds	4,497	5,000	
Neighborhood Revitalization Rebate	(8,857)	-7,046	-5,198
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	285,653	298,147	29,134
Resources Available:	310,994	317,391	56,925
Expenditures:			
Bond Principal	260,000	265,000	275,000
Interest Coupons	31,750	24,600	16,650
Cash Basis Guarantee	0	0	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	291,750	289,600	306,650
Unencumbered Cash Balance Dec 31	19,244	27,791	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	316,750	304,600	306,650
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	306,650
		Tax Required	249,725
		Delinquent Comp Rate:	0.0%
		Amount of 2025 Ad Valorem Tax	249,725

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	174,564	186,665	xxxxxxxxxxxxxxxx
Delinquent Tax	8,095	3,000	2,000
Motor Vehicle Tax	23,596	20,718	22,538
Recreational Vehicle Tax	412	400	398
16/20M Vehicle Tax	1,128	1,125	159
Commercial Vehicle Tax			1,103
Excise Tax	15	2	14
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(6,453)	-4,969	-4,428
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	201,357	206,941	21,784
Resources Available:	201,357	206,941	21,784
Expenditures:			
Appropriations to Library Board	201,357	206,941	234,510
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	201,357	206,941	234,510
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	206,200	215,760	234,510
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	234,510
		Tax Required	212,726
		Delinquent Comp Rate:	0.0%
		Amount of 2025 Ad Valorem Tax	212,726

CPA Summary

City of Goodland

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits - City	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	138,825	140,932	97,233
Receipts:			
Ad Valorem Tax	613,475	596,586	xxxxxxxxxxxxxxxx
Delinquent Tax	26,241	8,000	5,000
Motor Vehicle Tax	77,994	72,805	72,032
Recreational Vehicle Tax	1,357	1,200	1,273
16/20M Vehicle Tax	3,750	3,800	507
Commercial Vehicle Tax			3,524
Excise Tax	50	10	44
Interest on Idle Funds	9,743	10,500	10,500
Neighborhood Revitalization Rebate	-22,679	-15,881	-14,523
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	709,931	677,020	78,357
Resources Available:	848,756	817,952	175,590
Expenditures:			
Health & Accident Insurance	179,269	167,700	203,305
Remit to Workman Comp	30,896	13,926	38,000
Remit to Unemployment	1,565	1,793	9,501
Remit to Social Security	121,595	120,000	137,140
Remit to KPERS	145,581	155,000	169,148
Trans to Self Insurance	228,918	262,300	316,224
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	707,824	720,719	873,318
Unencumbered Cash Balance Dec 31	140,932	97,233	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	870,902	838,784	873,318
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	873,318
		Tax Required	697,728
		Delinquent Comp Rate:	0.0%
		Amount of 2025 Ad Valorem Tax	697,728

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits - Library	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	34,170	35,721	xxxxxxxxxxxxxxxx
Delinquent Tax	1,848	1,000	1,000
Motor Vehicle Tax	4,754	4,054	4,313
Recreational Vehicle Tax	82	80	76
16/20M Vehicle Tax	231	219	30
Commercial Vehicle Tax			211
Excise Tax	3	0	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,263	-952	-816
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	39,825	40,122	4,817
Resources Available:	39,825	40,122	4,817
Expenditures:			
Appropriations to Library Board	39,825	40,122	44,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	39,825	40,122	44,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	40,443	42,000	44,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	44,000
		Tax Required	39,183
		Delinquent Comp Rate:	0.0%
		Amount of 2025 Ad Valorem Tax	39,183

CPA Summary

City of Goodland

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Airport Fund			
Unencumbered Cash Balance Jan 1	375,357	352,375	377,943
Receipts:			
Ad Valorem Tax	9,438	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	586	250	0
Motor Vehicle Tax	2,808	1,120	0
Recreational Vehicle Tax	51	20	0
16/20M Vehicle Tax	128	100	0
Commercial Vehicle Tax			0
Excise Tax	2		0
Hangar Rent	31,325	28,600	30,000
Gas Royalties	950	1,000	950
Interest on Idle Funds	14,148	10,000	10,000
Neighborhood Revitalization Rebate	-349		-213
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	59,087	41,090	40,737
Resources Available:	434,444	393,465	418,680
Expenditures:			
Transfer to Airport Imp	82,069	15,522	41,200
Other Capital Outlay	0	0	337,693
Building & Land			50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	82,069	15,522	428,893
Unencumbered Cash Balance Dec 31	352,375	377,943	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	410,667	394,887	428,893
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	428,893
		Tax Required	10,213
		Delinquent Comp Rate:	0.0%
		Amount of 2025 Ad Valorem Tax	10,213

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate:	0.0%
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Goodland

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	77,850	113,311	66,811
Receipts:			
State of Kansas Gas Tax	119,537	118,500	118,500
County Transfers Gas		0	0
Reimbursement from State	300,691		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	420,228	118,500	118,500
Resources Available:	498,078	231,811	185,311
Expenditures:			
Reconstruction	384,767	165,000	165,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	384,767	165,000	165,000
Unencumbered Cash Balance Dec 31	113,311	66,811	20,311
2024/2025/2026 Budget Authority Amount	551,280	165,000	165,000

0

Adopted Budget

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Electric Utility			
Unencumbered Cash Balance Jan 1	867,840	1,051,641	557,062
Receipts:			
Sales & Service Collections	5,894,413	6,001,500	6,201,500
Connect/Reconnect/Installation Fees	14,821	47,500	48,000
Trans fr Sewer Utility	25,000	25,000	25,000
Reimb of Gas	46,091	50,000	50,000
Interest on Idle Funds	33,240	30,000	25,000
Miscellaneous	7,226	3,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,020,791	6,157,000	6,352,500
Resources Available:	6,888,631	7,208,641	6,909,562
Expenditures:			
Electric Production	3,326,342	4,016,052	4,093,027
Electric Distribution	995,427	1,005,377	1,109,952
Electric C & G	413,328	541,694	486,733
Transfer to CIRF/MERF/Electric Reserve	441,270	380,770	465,770
Transfer to Self Insurance	148,202	182,686	200,423
Transfer to General	500,000	510,000	510,000
Comp Use Tax	12,421	15,000	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,836,990	6,651,579	6,880,905
Unencumbered Cash Balance Dec 31	1,051,641	557,062	28,657
2024/2025/2026 Budget Authority Amount	6,858,315	6,856,642	6,880,905

CPA Summary

City of Goodland

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	425,704	371,981	249,138
Receipts:			
Sales & Service Collections	1,216,290	1,200,000	1,200,000
Connect/Reconnect Fees	5,997	4,800	5,000
Installation Fees & Materials	21,771	15,750	17,000
Interest on Idle Funds	16,038	13,000	12,000
Miscellaneous	5,174	2,500	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,265,270	1,236,050	1,236,000
Resources Available:	1,690,974	1,608,031	1,485,138
Expenditures:			
Water Production	247,622	243,622	264,207
Water Distribution	253,267	335,462	386,708
Transfer to CIRF/MERF/Water Reserve	637,038	577,538	596,438
Transfer to General	150,000	160,000	160,000
Clean Drinking Water/Comp Tax	9,558	11,500	12,000
Transfer to Self Insurance	21,508	30,771	33,711
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,318,993	1,358,893	1,453,064
Unencumbered Cash Balance Dec 31	371,981	249,138	32,074
2024/2025/2026 Budget Authority Amount	1,452,018	1,387,356	1,453,064

Adopted Budget

Sewer Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	218,637	201,926	128,374
Receipts:			
Sales & Service Collections	477,038	475,000	480,000
Installation fees	2,000	1,000	1,000
Interest on Idle Funds	6,958	6,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	485,996	482,000	486,000
Resources Available:	704,633	683,926	614,374
Expenditures:			
Sewer Treatment	199,661	238,089	255,345
Sewer Collection	75,834	79,995	113,669
Transfer to CIRF/MERF/Sewer Reserve	53,500	51,000	56,000
Transfer to General/Electric C & G	150,000	160,000	160,000
Transfer to Self Insurance	23,712	26,468	28,997
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	502,707	555,552	614,011
Unencumbered Cash Balance Dec 31	201,926	128,374	363
2024/2025/2026 Budget Authority Amount	613,058	611,459	614,011

CPA Summary

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City of Goodland

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Health & Sanitation	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	66,826	54,792	41,042
Receipts:			
Sales and Service Collections	591,047	590,000	600,000
Interest on Idle Funds	1,775	1,500	1,250
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	592,822	591,500	601,250
Resources Available:	659,648	646,292	642,292
Expenditures:			
Printing & Advertising	0	250	250
Solid Waste Contract	554,856	555,000	600,000
Transfer to General	50,000	50,000	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	604,856	605,250	630,250
Unencumbered Cash Balance Dec 31	54,792	41,042	12,042
2024/2025/2026 Budget Authority Amount	650,250	650,250	630,250

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Cemetery Improvement	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	280,299	265,465	260,610
Receipts:			
Cemetery Lot Sales	4,800	8,000	5,000
Burial Permit Sales	4,800	4,700	5,000
Revenue from Tree Fund	100	200	100
Revenue from Fence Fund	87	95	95
Interest on Idle Funds	6,913	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	16,700	17,995	15,195
Resources Available:	296,999	283,460	275,805
Expenditures:			
Professional Services	4,150	250	1,000
Operating Supplies	117	100	150
New Equipment	0		
Building and Land	480	5,000	21,500
Tree Fund	1,787	2,500	3,000
Fence Fund			35,000
Transfer to CIRF	25,000	15,000	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	31,534	22,850	75,650
Unencumbered Cash Balance Dec 31	265,465	260,610	200,155
2024/2025/2026 Budget Authority Amount	112,150	101,700	75,650

CPA Summary

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City of Goodland

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Self Insurance	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	493,089	504,212	521,437
Receipts:			
Transfer from Sewer Utility	23,712	26,468	28,997
Transfer from Employee Benefits	228,918	262,300	316,224
Transfer from Electric Utility	148,202	182,686	200,423
Transfer from Water Utility	21,508	30,771	33,711
Interest on Idle Funds	16,913	15,000	13,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	439,253	517,225	592,355
Resources Available:	932,342	1,021,437	1,113,792
Expenditures:			
Payments toward Stoploss	428,130	500,000	625,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	428,130	500,000	625,000
Unencumbered Cash Balance Dec 31	504,212	521,437	488,792
2024/2025/2026 Budget Authority Amount	625,000	625,000	625,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Park & Recreation	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	6,176	9,793	7,293
Receipts:			
Local Liquor Tax	9,478	9,500	9,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,478	9,500	9,000
Resources Available:	15,654	19,293	16,293
Expenditures:			
Capital Outlay	5,861	12,000	12,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,861	12,000	12,000
Unencumbered Cash Balance Dec 31	9,793	7,293	4,293
2024/2025/2026 Budget Authority Amount	15,000	9,176	12,000

See Tab C Will do Budget Amend end of 2025

CPA Summary

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City of Goodland

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Mun Ct Diversion Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,716	13,660	11,560
Receipts:			
Fees Collected	2,260	2,500	2,500
Interest on Idle Funds	425	400	400
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,685	2,900	2,900
Resources Available:	16,401	16,560	14,460
Expenditures:			
Schooling & Training	553	1,000	1,500
New Equipment/Software	2,188	4,000	4,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,741	5,000	5,500
Unencumbered Cash Balance Dec 31	13,660	11,560	8,960
2024/2025/2026 Budget Authority Amount	6,500	5,500	5,500

Adopted Budget

Adopted Budget Vehicle Inspection	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	32,795	31,534	27,434
Receipts:			
Fees Collected	11,040	10,000	10,000
Interest on Idle Funds	1,186	900	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,226	10,900	11,000
Resources Available:	45,021	42,434	38,434
Expenditures:			
Schooling & Training	4,414	6,000	8,000
Supplies	1,000	1,000	1,500
New Equipment	8,073	8,000	9,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	13,487	15,000	18,500
Unencumbered Cash Balance Dec 31	31,534	27,434	19,934
2024/2025/2026 Budget Authority Amount	19,287	17,500	18,500

CPA Summary

City of Goodland

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Law Enf Trust Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	62,869	66,795	61,795
Receipts:			
State Special LETF Proceeds	9,628	10,000	10,000
Vehicle Impound Proceeds	0		
Interest on Idle Funds	2,272	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,900	12,000	12,000
Resources Available:	74,769	78,795	73,795
Expenditures:			
State Special	7,974	17,000	22,000
Pending or Holding Property			
State Drug Tax Sharing			
Fed Equitable Sharing			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	7,974	17,000	22,000
Unencumbered Cash Balance Dec 31	66,795	61,795	51,795
2024/2025/2026 Budget Authority Amount	31,500	22,000	22,000

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

2026

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

City of Goodland

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Museum Endowment		St & Proj Imp		Sales Tax		Elec Meter Deposit		Water Meter Deposit	
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
73,002		621,648	0	147,278	88,982	930,910			
Receipts:									
Interest		Reimb Base Grant		Collections		Deposit Receipts		Deposit Receipts	
4,138	678,208		242,622		34,154		16,074		
Donations/Gifts		Reimb Cost Share Gr				Flow Mtr Deposits		Flow Mtr Deposits	
9,685	1,500						3,750		
Visitor Donations		Transfer from CIRF							
298	107,246								
Misc		Transfer from ARPA							
2,110	221,818								
		Trans from GIRF							
	64,779								
Total Receipts		Total Receipts		Total Receipts		Total Receipts		Total Receipts	
16,231	1,073,551	1,073,551	242,622	242,622	34,154	19,824	108,806	1,386,382	
Resources Available:		Resources Available:		Resources Available:		Resources Available:		Resources Available:	
89,233	1,693,199	1,693,199	242,622	242,622	181,432	108,806	2,317,292		
Expenditures:									
Professional Serv.		Cons Base Grant		Remit to ST of KS		Deposits Refunded		Deposits Refunded	
642	1,595,535		242,622		23,354		4,500		
Education/Exhibits		Cons Cost Share Gr							
	0								
Bldg/Land		Prof Serv Base Gr							
	62,240								
		Prof Serv Cost SH GR							
Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures	
642	1,657,775	1,657,775	242,622	23,354	17,522	1,941,915			
Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31	
88,591	37,424	37,424	0	158,078	91,284	375,377			

**Note: These two block figures should agree.

CPA Summary	
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2026

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2024 is reported)

City of Goodland

Non-Budgeted Funds-D

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Fire Insurance Proceeds		State Water Plan		Sales Tax Project Imp		Unencumbered		Unencumbered		Total	
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
5,609		3,892		0							9,501

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Interest	Bldg Ins payment	Total Receipts	Resources Available:	Project Bond Proceeds	Total Receipts	Resources Available:	Total Receipts	Resources Available:	Total Receipts	Resources Available:	Total Receipts
177	0	10,141		0	0		0		0		10,318
											19,819

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Approved Refund	Pymts to ST of KS	Engineering	Construction Costs	Prof Services	Total Expenditures	Cash Balance Dec 31	Total Expenditures	Cash Balance Dec 31	Total Expenditures	Cash Balance Dec 31	Total Expenditures
		9,404			0		0		0		9,404
											10,415

**Note: The two bold yellow figures should agree.

CPA Summary	

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Goodland

will meet on September 2, 2025 at 5:00 p.m. at City Hall, 204 W. 11th Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall, 204 W. 11th Street and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	3,624,139	23.005	3,829,306	24.060	4,212,508	1,183,915	27.205
Debt Service	291,750	6.072	289,600	6.559	306,650	249,725	5.738
Library	201,357	4.424	206,941	4.626	234,510	212,726	4.888
Employee Benefits - City	707,824	15.548	720,719	14.783	873,318	697,728	16.033
Employee Benefits - Library	39,825	0.866	40,122	0.886	44,000	39,183	0.900
Airport Fund	82,069	0.239	15,522		428,893	10,213	0.235
Special Highway	384,767		165,000		165,000		
Electric Utility	5,836,990		6,651,579		6,880,905		
Water Utility	1,318,993		1,358,893		1,453,064		
Sewer Utility	502,707		555,552		614,011		
Health & Sanitation	604,856		605,250		630,250		
Cemetery Improvement	31,534		22,850		75,650		
Self Insurance	428,130		500,000		625,000		
Special Park & Recreation	5,861		12,000		12,000		
Mun Ct Diversion Fund	2,741		5,000		5,500		
Vehicle Inspection	13,487		15,000		18,500		
Law Enf Trust Fund	7,974		17,000		22,000		
Non-Budgeted Funds-A	1,941,915						
Non-Budgeted Funds-B	1,210,519						
Non-Budgeted Funds-C	1,577,753						
Non-Budgeted Funds-D	9,404						
Totals	18,824,595	50.154	15,010,334	50.914	16,601,759	2,393,490	54.999
<i>Revenue Neutral Rate**</i>							49.704

Less: Transfers	3,198,059	2,704,351	3,014,504
Net Expenditure	15,626,536	12,305,983	13,587,255
Total Tax Levied	2,096,837	2,162,833	xxxxxx
Assessed Valuation	41,808,447	42,482,840	43,518,091
Outstanding Indebtedness, January 1,			
2023			
G.O. Bonds	4,495,000	4,050,000	3,590,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	41,250	0	0
Total	4,536,250	4,050,000	3,590,000

*Tax rates are expressed in mills

**Revenue Neutral Rate as defined by KSA 79-2988

Mary P. Volk
City Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
City of Goodland
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
Sherman County

Revenue Neutral Rate*	49.704	Proposed Tax Rate	54.999
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Tax Rates are expressed in mills

* Revenue Neutral Rate as defined by KSA 79-2988

Page No.

City of Goodland
7/10/2025

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	1,158,546	26.622	24,628
Debt Service	244,527	5.619	5,198
Library	208,298	4.786	4,428
Employee Benefits - C	683,205	15.699	14,523
Employee Benefits - L	38,367	0.882	816
Airport Fund	10,000	0.230	213
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	2,342,943	53.838	49,806

2025 July 1 Valuation: 43,518,091

Valuation Factor: 43,518.091

Neighborhood Revitalization Subj to Rebate: 925,081

Neighborhood Revitalization factor: 925.081

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF GOODLAND, KANSAS HEREBY NOTIFIES THE SHERMAN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate.

Our RNR is: 49.704

Our proposed mill levy rate is: 54.999

Our proposed ad valorem tax (dollar amount) is 2,393,490

The date of our hearing is: September 2, 2025

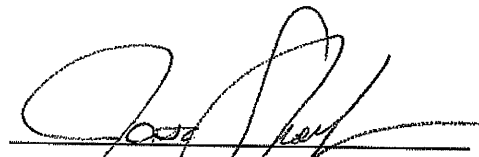
The time of our hearing is: 5:00 PM (MST)

The location of our hearing is: 204 W. 11th St., Goodland

 No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand on July 14 , 2025.





Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

