



SPECIAL CITY COMMISSION AGENDA MONDAY, JULY 14TH, 2025 204 W. 11TH ST. – 5:00 P.M.

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

1. CALL TO ORDER

- A. Roll Call
- B. Pledge of Allegiance

2. ORDINANCES AND RESOLUTIONS

- A. Resolution 2025-18 - A Resolution of the City of Goodland, Kansas regarding the Governing Body's intent to levy a property tax exceeding the revenue neutral rate

3. ADJOURNMENT

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

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



AGENDA ITEM

CITY COMMISSION COMMUNICATION FORM

FROM: Mary Volk, City Clerk
Kent Brown, City Manager

DATE: 07/14/2025

ITEM: Resolution 2025-18 Notice to Exceed Revenue Neutral Rate

NEXT STEP: Commission Motion

☐ ORDINANCE
☒ MOTION
☐ INFORMATION

I. REQUEST OR ISSUE:

This resolution states the Commission's intent to levy a property tax exceeding the revenue neutral rate (RNR). RNR for the City is 49.704, as provided by the County Clerk, and the 2026 budget proposed to the Commission is a proposed mill levy of 54.999. The City Clerk is required to provide notice (attached) to the Sherman County Clerk on or before July 20th of the City's intent to exceed the RNR and proposed mill levy rate.

II. BACKGROUND INFORMATION

The City's 2026 budget proposed mill levy is 54.999, slightly higher than the rate approved by the commission for the 2025 budget year which was 50.923 mills. The estimated value of a mill for 2026 is \$43,518.09, based on the estimated assessed valuation from the County Clerk of 43,518,09. The Commission reviewed the budget presented by staff the last two regular meetings. The Commission is aware all items the City purchases have increased in cost over the year with the economic situation. We continue to be concerned with increased prices and delivery of supplies, but make every effort to make smart decisions for the City.

Once the County Clerk is notified of the intent of the Commission, the County Clerk will mail citizens a copy of the information pertaining to our mill rate and the date of our hearing for public comment. Information on the notice mailed will be the intent of all taxing entities in Sherman County. At the RNR hearing for the City tax payer's will be allowed the right to voice their concerns regarding exceeding the RNR. Then at the budget hearing the Commission will be required to approve a budget for 2026 at or below the proposed published rate of 54.999 mills.

II. SUMMARY AND ALTERNATIVES:

Commission may take one of the following actions:

1. Approve to publish budget proposed at 54.999 mills, which will require two separate hearings. The first being a hearing on the RNR and the second is the budget hearing on said date.
2. Determine if the Commission wants to make changes to proposed budget, keeping in mind, notice of exceeding RNR is required to be provided to County Clerk on or before July 20th.
3. Make changes to proposed budget to meet RNR. Please note the information is based on estimated valuations so if the final valuation exceeds estimated, the City is subject to paying back tax money to the public. An alternative is to try to meet the RNR but still publishing to exceed the RNR to prevent any additional penalties to the City for exceeding the RNR without publishing a budget that does so.

Attachments:

- 1) Resolution 2025-18
- 2) Notice of Revenue Neutral Rate Intent
- 3) Notice of hearing which would be published if approved by the City Commission



RESOLUTION NO. 2025-18

A RESOLUTION OF THE CITY OF GOODLAND, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX 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 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 intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

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

Section 1. The Governing Body of the City of Goodland hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for the 2026 budget on September 2, 2025 at 5:00 p.m. to be held at 204 W. 11th St. Goodland, KS 67735 and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Goodland expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 54.999 mills.

Section 3. The Governing Body of the City of Goodland directs the City Clerk to provide this resolution to the Sherman County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

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.

PASSED AND ADOPTED this 14th day of July, 2025 by the Governing Body of the City of Goodland, Kansas.

Jason Showalter, Mayor

ATTEST:

Mary P. Volk, City Clerk

The governing body of
City of Goodland

BUDGET SUMMARY

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	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
						Revenue Neutral Rate**	49.704

Less: Transfers	3,198,060	2,704,351	3,014,504
Net Expenditure	15,626,535	12,305,983	13,587,255
Total Tax Levied	2,096,837	2,162,833	xxxxxxxxxxxxxxxxxxxxxx
Assessed			
Valuation	41,808,447	42,482,840	43,518,091
Outstanding Indebtedness,			
January 1,	2023	2024	2025
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

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

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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.

(SEAL)

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.