State of Kansas
City

2026

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
City of Goff
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	48,406	20,664	54.490
Debt Service	10-113				
Library	12-1220				
Special Highway		7	7,751		
Water		7	48,162		
Sewer		8	7,800		
Refuse		8	20,028		
Parks		9	4,452		
		9			
Non-Budgeted Funds		10			
Totals		xxxxxx	136,599	20,664	54.490
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					379,229
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	54.491
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: 12/31 2025

Mary Kay Schultejans
County Clerk

Governing Body

Council Member
Acting Mayor / Council Member
Council member
Council Member
Council member

City of Goff

2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	20,664	2,752	175	217	0	4
Debt Service						
Library						
TOTAL	20,664	2,752	175	217	0	4

County Treas Motor Vehicle Estimate 2,752

County Treas Recreational Vehicle Estimate 175

County Treas 16/20M Vehicle Estimate 217

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 4

Motor Vehicle Factor 0.13318

Recreational Vehicle Factor 0.00847

16/20 Vehicle Factor 0.01050

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00019

City of Goff

2026

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	General	-	1,000		12-1.117
	Totals	0	1,000	0	
	Adjustments*				
	Adjusted Totals	0	1,000	0	

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

City of Goff

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Water System Improv.	2/1/1997	2037	5.00	159,500	89,000	Feb	Feb	2,225	5,000	2,100	5,000
						Aug		2,100		1,975	
Total Revenue Bonds					**89,000**			**4,325**	**5,000**	**4,075**	**5,000**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**89,000**			**4,325**	**5,000**	**4,075**	**5,000**

City of Goff

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
Water Tower Improvements	7/18/2019	84	0.00	46,000	14,796	14,796	14,796
				Totals	**14,796**	**14,796**	**14,796**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

City of Goff

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	33,668	9,336	7,798
Receipts:			
Ad Valorem Tax	23,373	20,664	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,864	2,752
Recreational Vehicle Tax		129	175
16/20M Vehicle Tax		241	217
Commercial Vehicle Tax			0
Watercraft Tax		5	4
Gross Earning (Intangible) Tax			0
			0
Adjusted Comp Use & Local (annual repor	4,248		0
Local Alcoholic Liquor (1/2)	905	1,069	796
Compensating Use Tax	3,454	3,000	3,000
Local Sales Tax	10,445	10,000	10,000
Franchise Tax	2,797	3,000	3,000
Licenses			
Grant Reimbursement		34,000	
EMC Dividends			
Transfer from Sewer		10,000	
Donation-Carson			
Sale of Property			
Adjustment	-1,302		
Interest on Idle Funds	244	50	50
Neighborhood Revitalization Rebate		-50	-50
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**44,164**	**84,972**	**19,944**
Resources Available:	**77,832**	**94,308**	**27,742**
Expenditures:			
Salaries & Wages	8,486	9,000	9,000
Employee Benefits	1,523	1,650	1,650
Utilites	6,340	8,000	8,000
Office Supplies & Phone	3,728	3,000	3,000
Other Supplies & Fuel	711	1,000	1,000
Repairs & Maintenance	20,236	2,500	2,500
Insurance	11,628	12,000	12,000
Street Lights	6,225	6,500	6,500
Bank Charges	102	150	150
Budget & Publications	200		
Attorney Fees		500	500
Mowing	1,352	3,000	3,000
Capital Outlay		38,210	106
Street Maintenance		1,000	1,000
Water Tower Loan-McGuire Iron	7,398		
Bond Payment			
Miscellaneous	567		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**68,496**	**86,510**	**48,406**
Unencumbered Cash Balance Dec 31	9,336	7,798	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	94,482	106,510	48,406
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	48,406
		Tax Required	20,664
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**20,664**

CPA Summary

City of Goff

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	6,195	7,050	4,551
Receipts:			
State of Kansas Gas Tax	2,854	3,200	3,200
County Transfers Gas		0	0
Adjustment	1,119		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,973**	**3,200**	**3,200**
Resources Available:	**10,168**	**10,250**	**7,751**
Expenditures:			
Street Repair and Maint	262		
Rock	2,856	5,699	7,751
Wages			
Fuel			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,118**	**5,699**	**7,751**
Unencumbered Cash Balance Dec 31	7,050	4,551	0
2024/2025/2026 Budget Authority Amoun	6,886	5,699	7,751

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	16,983	19,515	11,103	
Receipts:				
Cash Adjustment (annual report)	-3,544			
Charges to Customers	34,194	40,000	40,000	4573
Water Taxes				
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total R				
Total Receipts	**30,650**	**40,000**	**40,000**	
Resources Available:	**47,633**	**59,515**	**51,103**	
Expenditures:				
Maintenance		1,000	1,000	
Supplies	6,235	2,500	2,500	
Rural Water # 4 Purchases	18,770	20,000	20,000	
Water Protection Fees				
Bond Payment	2,225	9,325	9,075	
Testing	784	641	641	
Water Tax Fees	104	150	150	
Water Tower Loan		14,796	14,796	16986
Transfer to General				
Water Tower Maintenance				
Miscellaneous				
Does miscellaneous exceed 10% of Total E				
Total Expenditures	**28,118**	**48,412**	**48,162**	3544
Unencumbered Cash Balance Dec 31	19,515	11,103	2,941	
2024/2025/2026 Budget Authority Amoun	57,094	48,412	48,162	

CPA Summary

City of Goff

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,168	11,185	6,385
Receipts:			
Cash Adjustment (annual report)			
Charges to Customers	11,460	13,000	13,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,460**	**13,000**	**13,000**
Resources Available:	**17,628**	**24,185**	**19,385**
Expenditures:			
Services	6,443	7,000	7,000
Maintenances			
Testing		800	800
Transfer to General		10,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,443**	**17,800**	**7,800**
Unencumbered Cash Balance Dec 31	11,185	6,385	11,585
2024/2025/2026 Budget Authority Amount	30,948	18,668	7,800

Adopted Budget **Refuse**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,882	8,028	7,028
Receipts:			
Cash Adjustment (annual report)			
Charges to Customers	9,882	13,000	13,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,882**	**13,000**	**13,000**
Resources Available:	**18,764**	**21,028**	**20,028**
Expenditures:			
Contractual Services	10,736	13,000	13,000
Maintenance		1,000	7,028
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**10,736**	**14,000**	**20,028**
Unencumbered Cash Balance Dec 31	8,028	7,028	0
2024/2025/2026 Budget Authority Amount	20,835	21,382	20,028

CPA Summary

City of Goff

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parks**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,683	2,588	3,656
Receipts:			
Alcolic Liquor Tax (1/2)	905	1,068	796
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**905**	**1,068**	**796**
Resources Available:	**2,588**	**3,656**	**4,452**
Expenditures:			
Maintenance			4,452
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**4,452**
Unencumbered Cash Balance Dec 31	2,588	3,656	0
2024/2025/2026 Budget Authority Amount	2,336	3,672	4,452

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	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

City of Goff

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Utility Deposits**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	582	Cash Balance Jan 1	8,109	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		8,691
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Deposits	700							
Total Receipts	0	Total Receipts	700	Total Receipts	0	Total Receipts	0	Total Receipts	0	700
Resources Available:	582	Resources Available:	8,809	Resources Available:	0	Resources Available:	0	Resources Available:	0	9,391
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Refunds								
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	582	Cash Balance Dec 31	8,809	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	9,391 **
										9,391 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Goff
will meet on August 6, 2025 at 7:00 PM at Goff Community Center, 1723 State Hwy 9 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 Goff Community Center and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	68,496	56.590	86,510	54.638	48,406	20,664	54.490
Special Highway	3,118		5,699		7,751		
Water	28,118		48,412		48,162		
Sewer	6,443		17,800		7,800		
Refuse	10,736		14,000		20,028		
Parks					4,452		
Non-Budgeted Funds							
Totals	116,911	56.590	172,421	54.638	136,599	20,664	54.490
						*Revenue Neutral Rate***	*54.491*
Less: Transfers	0		1,000		0		
Net Expenditure	116,911		171,421		136,599		
Total Tax Levied	20,664		20,664		xxxxxxxxxxxxxxxxx		
Assessed Valuation	365,157		378,205		379,229		

Outstanding Indebtedness, January 1,	2023	2024	2025
Revenue Bonds	99,000	94,000	89,000
Lease Purchase Principal	16,429	9,857	14,796
Total	115,429	103,857	103,796

*Tax rates are expressed in mills

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

Paula Meggison
City Official Title: Clerk

STATE OF KANSAS
County of Nemaha

Pamela Deters, being first duly sworn, deposes and states: That she is of lawful age, that affiant is lega
printed within the City of Seneca and in said County of Nemaha and State of Kansas, and which news
county, and which has been admitted to the mails as second class matter in said county and which has
at least weekly (50) times a year for more than five (5) years prior to the first publication of the Notice
A", and that said Notice-Ordinance-Report was published in said newspaper for 1 consecutive weel

Beginning with the First insertion of said Notice – Ordinance – Report
In the issue thereof date June 25
Second insertion thereof in the issue thereof date _____
Third insertion thereof in the issue thereof date _____

Affiant further states that said newspaper has a general paid circulation on a weekly basis in Nemaha C
Kansas, and is not a trade, religious or fraternal publication.
Affiant further states he has personal knowledge of all the foregoing matters and facts.

Printer's Fees $ 67.50
Subscribed to in my presence and sworn to before me by said Pamela Deters Pamela
This 25 day of June, 2025

STATE OF KANSAS NOTARY PUBLIC
JOYCE K. DIEHL
My Appointment Expires
1-15-29

Joyce K Diehl

My commission expires on the 15th day of January, 2029

Affidavit and proof of publication examined, approved and filed the ____ day of _____, 2025

_____

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Paula Meggison
City Official Title: Clerk