assessed value
11,348,495
Rate used 73.376

2026

*Yes RNR Hearing

CERTIFICATE

To the Clerk of Barber County, State of Kansas
We, the undersigned, officers of
City of Medicine Lodge
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 expenditures 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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	2,065,450	697,689	
Library	12-1220	8	152,698	135,029	
Special Highway		9	200,000		
Tourism		9	50,000		
Special Parks and Recreation		10	40,000		
Comm Improvement District		10	494,000		
Water Utility		11	1,641,815		
Sewer Utility		12	485,000		
Solid Waste Utility		13	440,000		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Totals		xxxxxx	5,568,963	832,718	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			
RNR Hearing Notice					
Neighborhood Revitalization		17			Nov 1, 2025 Total Assessed Valuation

61.479
11.898
73.377

Revenue Neutral Rate	71.551
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

73.377

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477
Dodge City KS 67801
Email:
pfriess@kmc-cpa.com

Attest: 9-3, 2025
County Clerk

Governing Body

CPA Summary
No assurance is provided.

Kansas
Department of Administration

Updated April 2025

Office of Accounts and Reports
Municipal Services

Budget Document Checklist

Budget documents *required* by municipality type.

Counties and Cities

- ✓ Certificate Page (signed by governing body)
- ✓ Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
- ✓ Schedule of Transfers
- ✓ Statement of Indebtedness
- ✓ Statement of Lease Purchase
- ✓ Library Grant Page (if applicable)
- ✓ **All** Applicable Fund Pages
- ✓ Published Notice of Budget Hearing
- ✓ Published Notice of RNR Hearing (if applicable)
- ✓ Neighborhood Revitalization (if applicable)
- ~~TIF (if applicable)~~
- ✓ Resolution to exceed RNR approved by governing body (if applicable)
- ✓ **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

Townships

- Certificate Page (signed by governing body)
- Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
- Schedule of Transfers
- Statement of Indebtedness
- Statement of Lease Purchase
- Library Grant Page (if applicable)
- **All** Applicable Fund Pages
- Published Notice of Budget Hearing
- Published Notice of RNR Hearing (if applicable)
- Neighborhood Revitalization (if applicable)
- TIF (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

Recreation Commissions

- The budget that is required by *KSA 12-1927*
- Certificate Page (signed by governing body)
- Statement of Lease Purchase
- **All** Applicable Fund Pages
- Published Notice of Budget Hearing
- Published Notice of RNR Hearing (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

Special Districts

(Cemetery, Fire, Community College, Library Districts, Water Districts, etc.)

- ~~Certificate Page (signed by governing body)~~
- ~~Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates~~
- ~~Schedule of Transfers~~
- ~~Statement of Indebtedness~~
- ~~Statement of Lease Purchase~~
- Library Grant Page (if applicable) ?
- ~~**All** Applicable Fund Pages~~
- Published Notice of Budget Hearing 8/14
- Published Notice of RNR Hearing (if applicable) N/A
- Neighborhood Revitalization (if applicable) N/A
- TIF (if applicable) N/A
- Resolution to exceed RNR approved by governing body (if applicable) N/A
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)** N/A

City of Medicine Lodge

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 Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	691,216	113,029	2,032	5,972	8,490	578
Library	121,349	19,843	357	1,048	1,490	101
TOTAL	812,565	132,872	2,389	7,020	9,980	679

County Treas Motor Vehicle Estimate	132,872
County Treas Recreational Vehicle Estimate	2,389
County Treas 16/20M Vehicle Estimate	7,020
County Treas Commercial Vehicle Tax Estimate	9,980
County Treas Watercraft Tax Estimate	679

Motor Vehicle Factor	0.16352
Recreational Vehicle Factor	0.00294
16/20M Vehicle Factor	0.00864
Commercial Vehicle Factor	0.01228
Watercraft Factor	0.00084

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
Water Utility	General	145,000	150,000	150,000	12-825d
Solid Waste Utility	General	10,000	10,000	25,000	12-825d
General	Capital Improvements	18,500	-	50,000	12-1,118
General	Municipal Equip Reserve	65,000	-	25,000	12-1,117
General	Public Building Commission	121,863	120,625	112,750	Ordinance
General	Daycare/CDBG	-	-	-	Resolution
Water Utility	Municipal Equip Reserve	250,000	250,000	250,000	12-825d
Water Utility	Waterworks Reserve	-	-	-	12-825d
Water Utility	Capital Improvements	-	250,000	250,000	12-825d
Water Utility	Sewer Utility	-	-	-	12-825d
Sewer Utility	Sewer Plant OMR	-	-	-	12-825d
Sewer Utility	General	-	-	-	12-825d
Sewer Utility	Municipal Equip Reserve	-	-	50,000	12-825d
Sewer Utility	Capital Improvements	-	-	50,000	12-825d
	Totals	610,363	780,625	962,750	
	Adjustments*				
	Adjusted Totals	610,363	780,625	962,750	

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

City of Medicine Lodge

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2017A CID Sales Tax	5/23/2017	9/1/2030	3.000	1,930,000	965,000	3/1, 9/1	9/1	28,950	165,000	24,000	165,000
Series 2017B	9/26/2017	9/26/2057	2.625	3,732,000	3,324,029	9/26	9/26	87,256	64,560	85,561	66,254
Total G.O. Bonds					**4,289,029**			**116,206**	**229,560**	**109,561**	**231,254**
Revenue Bonds:											
Series 2015 PBC Refunding	10/15/2015	9/1/2026	1.50 - 2.50	1,035,000	225,000	3/1, 9/1	9/1	5,625	115,000	2,750	110,000
Total Revenue Bonds					**225,000**			**5,625**	**115,000**	**2,750**	**110,000**
Other:											
Total Other					-			-	-	-	-
Total Indebtedness					**4,514,029**			**121,831**	**344,560**	**112,311**	**341,254**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
None							
Totals					**0**	**0**	**0**

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

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

Budgeted Year: 2026

Library found in: City of Medicine Lodge
Barber County

As provided in KSA 75-2553 *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 2025	Proposed Year 2026
Ad Valorem Tax	$121,349	$135,029
Delinquent Tax	$1,500	$1,500
Motor Vehicle Tax	$19,376	$19,843
Recreational Vehicle Tax	$353	$357
16/20M Vehicle Tax	$819	$1,048
TOTAL TAXES	$143,397	$157,777
Difference in Total Taxes:	$14,380	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$11,081,728	$11,356,537
Did Assessed Valuation Decrease?	No	
Levy Rate	10.950	11.890
Difference in Levy Rate:	0.940	
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 from the State Library.

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	247,012	354,465	265,907
Receipts:			
Ad Valorem Tax	665,996	691,216	xxxxxxxxxxxxxxxx
Delinquent Tax	10,321	7,500	7,500
Motor Vehicle Tax	108,340	107,975	113,029
Recreational Vehicle Tax	2,075	1,970	2,032
16/20M Vehicle Tax	4,728	4,561	5,972
Commercial Vehicle Tax	-	8,285	8,490
Watercraft Tax	-	441	578
Gross Earning (Intangible) Tax	-	-	-
Special Assessments	10,270	-	-
Local Alcoholic Liquor	4,582	2,345	4,636
Local Sales Tax - County	234,733	200,000	200,000
Compensating Use Tax - County	77,146	58,000	58,000
Local Sales Tax - City	284,721	270,000	270,000
Compensating Use Tax - City	87,007	74,000	74,000
Franchise Fees	150,051	150,000	140,000
Licenses, Permits, and Fees	4,890	4,000	4,000
Fines, Forfeitures, and Penalties	10,127	5,500	5,500
Charges for Services (Pool, VINs)	17,657	13,000	13,000
Interest on Idle Funds	70,376	50,000	40,000
Daycare Rent	3,300	-	-
Transfer from Water Utility	145,000	150,000	150,000
Transfer from Solid Waste Utility	10,000	10,000	25,000
Reimbursed Expenses	25,389	20,000	5,000
State Aid	33,054	-	-
Opioid Settlement	6,229	-	-
Neighborhood Revitalization Rebate	(15,422)	(11,766)	(10,639)
Miscellaneous	(9,024)	22,740	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,941,546**	**1,839,767**	**1,126,098**
Resources Available:	**2,188,558**	**2,194,232**	**1,392,005**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	2,188,558	2,194,232	1,392,005
Expenditures:			
Administration	278,674	314,500	315,000
Police Department	461,152	478,350	495,000
Fire Department	27,024	37,600	32,000
Street Department	200,953	332,100	332,000
Park Department	214,580	177,700	225,000
Swimming Pool	70,833	70,950	80,000
Sub-Total detail page 7b	1,253,216	1,411,200	1,479,000
Airport	18,947	27,200	27,200
Carrie Nation Memorial	23,322	22,800	25,000
Code Enforcement	18,119	21,000	21,000
Municipal Court	26,585	27,200	27,200
0	-	-	-
0	-	-	-
Sub-Total detail page 7c	86,973	98,200	100,400
Street Lights	34,653	43,000	43,000
Emergency Preparedness	1,997	4,500	4,500
Industrial Development	80	-	-
Recycling Program	3,425	5,000	5,000
Economic Development	-	5,000	5,000
Transfer to Capital Improvements	18,500	-	50,000
Transfer to Municipal Equipment Reserve	65,000	-	25,000
Transfer to Public Building Commission	121,863	120,625	112,750
Transfer to Daycare/CDBG	-	-	-
Hospital Appropriation (Sales Tax)	248,386	240,800	240,800
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,834,093**	**1,928,325**	**2,065,450**
Unencumbered Cash Balance Dec 31	354,465	265,907	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,929,777	2,003,325	2,065,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,065,450
		Tax Required	673,445
	Delinquent Comp Rate:	3.6%	24,244
		Amount of 2025 Ad Valorem Tax	697,689

CPA Summary
No assurance is provided.

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Salaries	119,093	205,000	140,000
Employee Benefits	51,916	-	65,000
Contractual	93,725	72,900	95,000
Commodities	6,699	20,000	10,000
Capital Outlay	-	16,600	5,000
Miscellaneous	7,241	-	-
Total	**278,674**	**314,500**	**315,000**
Police Department			
Salaries	215,182	397,700	230,000
Employee Benefits	151,197	-	180,000
Contractual	62,641	46,800	50,000
Commodities	22,426	23,850	25,000
Capital Outlay	7,151	10,000	10,000
Miscellaneous	2,555	-	-
Total	**461,152**	**478,350**	**495,000**
Fire Department			
Employee Benefits	258	600	1,000
Contractual	23,191	10,000	25,000
Commodities	723	9,000	1,000
Capital Outlay	2,852	18,000	5,000
Total	**27,024**	**37,600**	**32,000**
Street Department			
Salaries	82,798	162,100	102,000
Employee Benefits	48,633	-	60,000
Contractual	21,785	20,000	20,000
Commodities	47,585	40,000	40,000
Capital Outlay	-	110,000	110,000
Miscellaneous	152	-	-
Total	**200,953**	**332,100**	**332,000**
Park Department			
Salaries	114,705	139,200	120,000
Employee Benefits	43,264	-	50,000
Contractual	41,794	15,000	40,000
Commodities	14,406	20,000	15,000
Capital Outlay	411	3,500	-
Total	**214,580**	**177,700**	**225,000**
Swimming Pool			
Salaries	43,454	43,550	47,500
Employee Benefits	1,192	-	2,500
Contractual	17,764	10,000	20,000
Commodities	5,803	10,000	10,000
Capital Outlay	620	7,400	-
Miscellaneous	2,000	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total	**70,833**	**70,950**	**80,000**
Page Total	**1,253,216**	**1,411,200**	**1,479,000**

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

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Airport			
Contractual	18,893	24,000	24,000
Commodities	-	3,000	3,000
Capital Outlay	54	200	200
Total	**18,947**	**27,200**	**27,200**
Carrie Nation Memorial			
Appropriation	16,500	17,000	17,500
Contractual	6,168	3,000	5,000
Commodities	654	2,500	2,500
Capital Outlay	-	300	-
Total	**23,322**	**22,800**	**25,000**
Code Enforcement			
Salaries	-	-	-
Employee Benefits	234	-	-
Contractual	17,847	20,000	20,000
Commodities	38	500	500
Capital Outlay	-	500	500
Miscellaneous	-	-	-
Total	**18,119**	**21,000**	**21,000**
Municipal Court			
Salaries	-	-	-
Employee Benefits	25	-	-
Contractual	26,560	26,000	26,000
Commodities	-	200	200
Capital Outlay	-	1,000	1,000
Total	**26,585**	**27,200**	**27,200**
Total	-	-	-
Total	-	-	-
Page Total	**86,973**	**98,200**	**100,400**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-	-	-
Receipts:			
Ad Valorem Tax	119,477	121,349	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,724	1,500	1,500
Motor Vehicle Tax	18,159	19,376	19,843
Recreational Vehicle Tax	348	353	357
16/20M Vehicle Tax	805	819	1,048
Commercial Vehicle Tax	-	1,487	1,490
Watercraft Tax	-	79	101
Neighborhood Revitalization Rebate	(2,768)	(2,062)	(1,978)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**137,745**	**142,901**	**22,361**
Resources Available:	**137,745**	**142,901**	**22,361**
Expenditures:			
Transfer to Lincoln Library	137,745	142,901	152,698
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**137,745**	**142,901**	**152,698**
Unencumbered Cash Balance Dec 31	-	-	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	139,793	146,200	152,698
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	152,698
		Tax Required	130,337
	Delinquent Comp Rate:	3.6%	4,692
		Amount of 2025 Ad Valorem Tax	135,029

CPA Summary
No assurance is provided.

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	132,115	178,839	150,170
Receipts:			
State of Kansas Gas Tax	46,724	49,830	49,830
County Transfers Gas	-	-	-
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**46,724**	**49,830**	**49,830**
Resources Available:	**178,839**	**228,669**	**200,000**
Expenditures:			
Higways and Streets:			
Capital Outlay	-	78,499	200,000
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**-**	**78,499**	**200,000**
Unencumbered Cash Balance Dec 31	178,839	150,170	-
2024/2025/2026 Budget Authority Amount:	118,548	200,000	200,000

Adopted Budget **Tourism**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	48,662	46,324	38,000
Receipts:			
Transient Guest Tax	17,662	12,000	12,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,662**	**12,000**	**12,000**
Resources Available:	**66,324**	**58,324**	**50,000**
Expenditures:			
Contractual	-	1,000	2,000
Commodities	-	1,000	2,000
Capital Outlay	-	1,000	6,000
Grants	20,000	17,324	40,000
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**20,000**	**20,324**	**50,000**
Unencumbered Cash Balance Dec 31	46,324	38,000	-
2024/2025/2026 Budget Authority Amount:	49,651	70,000	50,000

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	38,306	38,388	35,364
Receipts:			
Local Alcoholic Liquor	4,582	2,345	4,636
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,582**	**2,345**	**4,636**
Resources Available:	**42,888**	**40,733**	**40,000**
Expenditures:			
Contractual	-	-	-
Commodities	-	-	-
Capital Outlay	4,500	5,369	40,000
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,500**	**5,369**	**40,000**
Unencumbered Cash Balance Dec 31	38,388	35,364	-
2024/2025/2026 Budget Authority Amount:	40,000	40,000	40,000

Adopted Budget **Comm Improvement District**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	488,840	291,947	274,000
Receipts:			
Sales Tax	246,455	225,000	220,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**246,455**	**225,000**	**220,000**
Resources Available:	**735,295**	**516,947**	**494,000**
Expenditures:			
Contractual	249,598	48,997	50,000
Commodities	-	-	50,000
Capital Outlay	-	-	205,000
Debt Service:			
Principal	160,000	165,000	165,000
Interest	33,750	28,950	24,000
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**443,348**	**242,947**	**494,000**
Unencumbered Cash Balance Dec 31	291,947	274,000	-
2024/2025/2026 Budget Authority Amount:	617,872	643,950	494,000

CPA Summary
No assurance is provided.

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	1,073,532	987,810	605,815
Receipts:			
New service	7,400	5,000	5,000
Water sales	1,069,281	1,000,000	1,000,000
Reconnects	1,850	5,000	5,000
Bulk sales	-	1,000	1,000
Swimming pool fee	20,892	20,000	20,000
Sales tax	7,375	5,000	5,000
Reimbursed expenditures	-	-	-
Miscellaneous	2,185	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,108,983**	**1,036,000**	**1,036,000**
Resources Available:	**2,182,515**	**2,023,810**	**1,641,815**
Expenditures:			
Administration:			
Salaries (Personnel)	179,421	228,900	200,000
Employee Benefits	113,318	-	125,000
Contractual	242,879	276,900	275,000
Commodities	33,420	65,000	65,000
Capital Outlay	50,186	45,379	175,000
Miscellaneous	8,950	-	-
Production:			
Commodities	-	-	-
Other	4,310	-	-
Debt Service:			
Principal	79,560	64,560	66,254
Interest	87,661	87,256	85,561
Transfer to General	145,000	150,000	150,000
Transfer to Municipal Equipment Reserve	250,000	250,000	250,000
Transfer to Waterworks Reserve	-	-	-
Transfer to Capital Improvements	-	250,000	250,000
Transfer to Sewer Utility	-	-	-
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,194,705**	**1,417,995**	**1,641,815**
Unencumbered Cash Balance Dec 31	987,810	605,815	-
2024/2025/2026 Budget Authority Amount:	1,632,220	1,642,616	1,641,815

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	212,348	108,378	120,000
Receipts:			
Sewer charges	358,340	365,000	365,000
Transfer from Water Utility	-	-	
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**358,340**	**365,000**	**365,000**
Resources Available:	**570,688**	**473,378**	**485,000**
Expenditures:			
Administration:			
Salaries (Personnel)	55,638	101,100	65,000
Employee Benefits	38,970	-	45,000
Contractual	154,319	206,178	200,000
Commodities	11,453	25,000	25,000
Capital Outlay	8,895	21,100	50,000
Miscellaneous	785	-	-
Debt Service:			
Principal	188,446	-	-
Interest	3,804	-	-
Transfer to Sewer OMR	-	-	-
Transfer to General	-	-	-
Transfer to Municipal Equipment Reserve	-	-	50,000
Transfer to Capital Improvements	-	-	50,000
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**462,310**	**353,378**	**485,000**
Unencumbered Cash Balance Dec 31	108,378	120,000	-
2024/2025/2026 Budget Authority Amount:	602,251	491,100	485,000

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	41,582	73,997	40,000
Receipts:			
Charges for services	388,616	391,003	400,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**388,616**	**391,003**	**400,000**
Resources Available:	**430,198**	**465,000**	**440,000**
Expenditures:			
Contractual	346,201	415,000	415,000
Transfer to General	10,000	10,000	25,000
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**356,201**	**425,000**	**440,000**
Unencumbered Cash Balance Dec 31	73,997	40,000	-
2024/2025/2026 Budget Authority Amount:	426,000	425,000	440,000

CPA Summary
No assurance is provided.

City of Medicine Lodge

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Municipal Equip Reserve		**ARPA**		**Capital Improvements**		**Public Building Commission**		**Daycare/CDBG**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	370,791	Cash Balance Jan 1	80,447	Cash Balance Jan 1	289,074	Cash Balance Jan 1	2,418	Cash Balance Jan 1	(407,462)	335,268
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from:		Federal aid	-	FAA grants	345,212	Transfer from:		CDBG Grant	463,285	
General	65,000			Reimbursed expenses	-	General	121,863	Local funding	468,631	
Water	250,000			Transfer from:		Interest	-	Transfer from:		
Sale of Assets	71,150			General	18,500			General	-	
Total Receipts	386,150	Total Receipts	-	Total Receipts	363,712	Total Receipts	121,863	Total Receipts	931,916	1,803,641
Resources Available:	756,941	Resources Available:	80,447	Resources Available:	652,786	Resources Available:	124,281	Resources Available:	524,454	2,138,909
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	11,771	Salaries	-	Contractual	266,341	Debt service:		Contractual	-	
Commodities	-	Employee benefits	-	Commodities	-	Principal	115,000	Commodities	9,488	
Capital outlay	169,499	Contractual	-	Capital outlay	31,590	Interest	6,863	Capital outlay	476,216	
		Commodities	1,163			Bank fees	36	Miscellaneous	1,683	
		Capital outlay	-							
Total Expenditures	181,270	Total Expenditures	1,163	Total Expenditures	297,931	Total Expenditures	121,899	Total Expenditures	487,387	1,089,650
Cash Balance Dec 31	575,671	Cash Balance Dec 31	79,284	Cash Balance Dec 31	354,855	Cash Balance Dec 31	2,382	Cash Balance Dec 31	37,067	**1,049,259**
										1,049,259

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

City of Medicine Lodge

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sidewalk Improvement		**Sewer Plant OMR**		**Waterworks Reserve**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	11,184	Cash Balance Dec 31	45,341	Cash Balance Dec 31	953,175	Cash Balance Dec 31		Cash Balance Dec 31		1,009,700
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	-	Transfer from Sewer	-	Transfer from Water	-					
				Transfer from General	-					
Total Receipts	-	Total Receipts	-	Total Receipts	-	Total Receipts	-	Total Receipts	-	-
Resources Available:	11,184	Resources Available:	45,341	Resources Available:	953,175	Resources Available:	-	Resources Available:	-	1,009,700
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	-	Contractual	-	Contractual	-					
Commodities	-	Commodities	-	Commodities	-					
Capital outlay	-	Capital outlay	-	Capital outlay	-					
Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	-
Cash Balance Dec 31	11,184	Cash Balance Dec 31	45,341	Cash Balance Dec 31	953,175	Cash Balance Dec 31	-	Cash Balance Dec 31	-	**1,009,700**
										1,009,700

** Note: These two block figures should agree.

CPA Summary

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Medicine Lodge

will meet on September 2, 2025 at 6:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.

Detailed budget information is available at City Hall 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.

	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	Proposed Estimated Tax Rate*
General	1,834,093	66.069	1,928,325	62.375	2,065,450	697,689	61.435
Library	137,745	11.857	142,901	10.950	152,698	135,029	11.890
Special Highway			78,499		200,000		
Tourism	20,000		20,324		50,000		
Special Parks and Recreation	4,500		5,369		40,000		
Comm Improvement District	443,348		242,947		494,000		
Water Utility	1,194,705		1,417,995		1,641,815		
Sewer Utility	462,310		353,378		485,000		
Solid Waste Utility	356,201		425,000		440,000		
Non-Budgeted Funds-A	1,089,650						
Non-Budgeted Funds-B							
Totals	5,542,552	77.926	4,614,738	73.325	5,568,963	832,718	73.325
						*Revenue Neutral Rate***	*71.551*
Less: Transfers	610,363		780,625		962,750		
Net Expenditures	4,932,189		3,834,113		4,606,213		
Total Tax Levied	812,566		812,565		xxxxxxxxxxxxx		
Assessed Valuation	10,427,534		11,081,728		11,356,537		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	4,788,236		4,526,937		4,289,029		
Revenue Bonds	440,000		335,000		225,000		
Other	370,775		188,093		-		
Lease Purchase Principal	-		-		-		
Total	5,599,011		5,050,030		4,514,029		

*Tax rates are expressed in mills

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

Kandi Williams

Official Title: City Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	715,406	62.995	10,639
Library	132,980	11.710	1,978
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	848,386	74.705	12,617

2025 July 1 Valuation: 11,356,537

Valuation Factor: 11,356.537

Neighborhood Revitalization Subj to Rebate: 168,882

Neighborhood Revitalization factor: 168.882

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

A Roll Call Vote of the Medicine Lodge City Council to Levy a Property Tax
Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 2, 2025
Resolution No. 2025-03

GOVERNING BODY MEMBER	YES	NO
Matt Forsyth	Yes	
Jason Taylor	Yes	
John Hagood	Yes	
Mellissa Mixon	Yes	

Certified:

Kandi Williams

Kandi Williams, City Clerk

CITY OF MEDICINE LODGE SEAL KANSAS

PROOF OF PUBLICATION
STATE OF KANSAS, BARBER COUNTY

Kevin Noland of lawful age, being duly sworn upon oath states that he is the Publisher of:
The Gyp Hill Premiere
108 N. Main – P.O. Box 127
Medicine Lodge, KS 67104

THAT said newspaper has been published weekly, fifty (50) Times a year and HAS BEEN PUBLISHED for at least one year Prior to the first publication of the attached notice:

THAT said newspaper was entered as second class mail matter at the post office of its publication.

THAT said newspaper has a general paid circulation in BARBER County, Kansas and is NOT a trade, religious or Fraternal publication and has been PUBLISHED IN BARBER County, Kansas and THAT ATTACHED PUBLICATION was Published on the following dates in regular issue (s) of said Newspaper:

1st Publication was made on:

August 11, 2025

2nd Publication was made on:

3rd Publication was made on:

Publication Fee $ 111.37

(SIGN)

SUBSCRIBED and sworn before me this 12 day of August 2025

(Notary Public)

My commission expires: August 28, 2025

NOTARY PUBLIC STATE OF KANSAS
RONDA M. NOLAND
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.

PUBLIC NOTICE
Published in The Gyp Hill Premiere Monday, August 11, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Medicine Lodge
will meet on September 2, 2025 at 6:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

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Library	137,745	11.857	142,901	10.950	152,698	135,029	11.890
Special Highway			78,499		200,000		
Tourism	20,000		20,324		50,000		
Special Parks and Recreation	4,500		5,369		40,000		
Comm Improvement District	443,348		242,947		494,000		
Water Utility	1,194,705		1,417,995		1,641,815		
Sewer Utility	462,310		353,378		485,000		
Solid Waste Utility	356,201		425,000		440,000		
Non-Budgeted Funds-A	1,089,650						
Non-Budgeted Funds-B							
Totals	5,542,552	77.926	4,614,738	73.325	5,568,963	832,718	73.325
						*Revenue Neutral Rate**	71.551
Less: Transfers	610,363		780,625		962,750		
Net Expenditures	4,932,189		3,834,113		4,606,213		
Total Tax Levied	812,566		812,565		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	10,427,534		11,081,728		11,356,537		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	4,788,236		4,526,937		4,289,029		
Revenue Bonds	440,000		335,000		225,000		
Other	370,775		188,093		-		
Lease Purchase Principal	-		-		-		
Total	5,599,011		5,050,030		4,514,029		

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

Kandi Williams
Official Title: City Clerk

Page No. 16

Resolution No. 2025-03

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

WHEREAS, the Revenue Neutral Rate for the City of Medicine Lodge was calculated as 71.551 mills by the Barber County Clerk; and

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

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

WHEREAS, the Governing Body of the City of Medicine Lodge, 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 MEDICINE LODGE:

The City of Medicine Lodge shall levy a property tax rate of 73.325 mills which exceeds 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.

ADOPTED this 2nd day of September 2025 and SIGNED by the Mayor.

Tom Lee, Mayor

Kandi Williams
City Clerk

CITY OF MEDICINE LODGE SEAL KANSAS

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Medicine Lodge, HEREBY NOTIFIES THE Barber COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 73.325. The date of our hearing is 9-2-25 at 6:00 AM/(PM) and will be held at City Hall 114 W First Ave address in Medicine Lodge Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ 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, 20___.

WITNESS my hand and official seal on July 15, 2025.

(Seal)

CITY OF MEDICINE LODGE SEAL KANSAS

Clerk or Officer of Governing Body

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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*Tax rates are expressed in mills

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

Kandi Williams

Official Title: City Clerk

MEDICINE LODGE

TOM LEE, MAYOR
BRIAN WITHROW, ADMINISTRATOR

July 11, 2025

RECEIVED
JUL 14 2025
BARBER COUNTY CLERK

Barber County Clerk
118 E Washington Ave
Medicine Lodge, KS 67104

Dear Clerk,

Please be advice the City of Medicine Lodge does intend to extend the Revenue Neutral Rate for the 2026 budget year.

Respectfully,

Kandi Williams

Kandi Williams, CMC
City Clerk
City of Medicine Lodge
114 W First Ave
Medicine Lodge, KS 67104
620-886-3908