2025

CERTIFICATE

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
City of Summerfield
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 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	73,829	27,178	42.330
Debt Service	10-113				
Library	12-1220				
Special Highway		7	10,217		
Water		7	43,594		
Electric		8	154,267		
Sewer		8	29,000		
ARPA Non-Budgeted		9			
Wildlife & Parks-Health Grants		9			
Non-Budgeted Funds		10			
Totals		xxxxxx	310,907	27,178	42.330
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			642,059
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 42.371

Assisted by:
Carolyn Brock

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

Date Attested: 11-1, 2024

County Clerk

Governing Body

City of Summerfield

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	27,178	6,672	347	518	805	12
Debt Service						
Library						
TOTAL	27,178	6,672	347	518	805	12

County Treas Motor Vehicle Estimate 6,672

County Treas Recreational Vehicle Estimate 347

County Treas 16/20M Vehicle Estimate 518

County Treas Commercial Vehicle Tax Estimate 805

County Treas Watercraft Tax Estimate 12

Motor Vehicle Factor 0.24549

Recreational Vehicle Factor 0.01277

16/20 Vehicle Factor 0.01906

Commercial Vehicle Factor 0.02962

Watercraft Factor 0.00044

City of Summerfield

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Capital Improvement Res				12-1,118
Electric	Capital Improvement Res	18,000	-	-	12-825d
Sewer	Capital Improvement Res	10,000	10,000	10,000	12-825d
General	Equipment Reserve				12-1,117
ARPA	Electric	22,433			12-825d
	Totals	50,433	10,000	10,000	
	Adjustments*				
	Adjusted Totals	50,433	10,000	10,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Summerfield

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None'											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Summerfield 2025

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 2024	Payments Due 2024	Payments Due 2025
None							
				Totals	0	0	0

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

City of Summerfield 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	33,862	38,057	20,798
Receipts:			
Ad Valorem Tax	34,407	27,178	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		6,946	6,672
Recreational Vehicle Tax		231	347
16/20M Vehicle Tax		87	518
Commercial Vehicle Tax		783	805
Watercraft Tax		24	12
Gross Earning (Intangible) Tax		158	688
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor (all)	2,124	2,112	2,286
Licenses-Beer		100	100
Rent	315	200	200
Election Rent		150	150
Building Permits			
Rural Fire/Borden Bar (Expense Refund)	12,519	10,500	10,500
Restruant Insurance Reimbursement	720	1,600	1,600
Patronage	393	500	500
Mowing	300	400	400
Workman's Comp Refund	720	500	500
Cemetery Fence Reimbursement			
Refunds	148		
Demoliton Reimbursement	512		
Sale of Materials	76		
Interest on Idle Funds	2,623	700	700
Neighborhood Revitalization Rebate		-125	-125
Miscellaneous	278		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**55,135**	**52,044**	**25,853**
Resources Available:	**88,997**	**90,101**	**46,651**
Expenditures:			
Salaries & Wages	3,372	12,500	12,500
Employee Benefits	3,493	7,000	7,000
Council Members	630	700	700
Contract Labor	2,746		
Operating Expenses		4,853	7,329
Fuels	947	2,000	2,000
Propane	1,088	1,000	1,000
Repairs & Supplies	1,163	7,000	7,000
Insurance	24,083	26,000	28,000
Office Supplies	158	500	500
Communications/Phone	1,643	2,000	2,000
Park Project			
Legal Fees/Publications		1,500	1,500
Beer Licenses		0	0
Chemicals		100	100
Street Repairs/Rock/Mowing		3,000	3,000
Property Taxes	3,801	100	100
Budget	559	450	500
Dues	90	500	500
Milage Reimbursement	31	100	100
Demolations	7,090		
Cemetery Fence			
Transfer to Equipment Reserve			
Transfer to Capital Improvements			
Miscellaneous	46		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**50,940**	**69,303**	**73,829**
Unencumbered Cash Balance Dec 31	38,057	20,798	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	74,763	69,703	73,829
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	73,829
		Tax Required	27,178
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	27,178

CPA Summary

City of Summerfield 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,213	7,257	6,237
Receipts:			
State of Kansas Gas Tax	3,394	3,980	3,980
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,394**	**3,980**	**3,980**
Resources Available:	**7,607**	**11,237**	**10,217**
Expenditures:			
Street Repair and Maint	350	5,000	10,217
Oil			
Gravel/Rock			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**350**	**5,000**	**10,217**
Unencumbered Cash Balance Dec 31	7,257	6,237	0
2023/2024/2025 Budget Authority Amount:	5,379	10,203	10,217

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,749	9,869	7,594
Receipts:			
Charges to Customers	35,264	36,000	36,000
Deposits			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**35,264**	**36,000**	**36,000**
Resources Available:	**41,013**	**45,869**	**43,594**
Expenditures:			
Salaries & Wages	12,011	14,250	14,250
Contract Labor	782	1,000	1,000
UtilitySupport Contract (Tower)	7,225	7,225	7,225
Water Protection Fees	311	400	400
Repairs/Supplies	5,916	8,000	12,819
Billing Expenses/Postage	542	700	700
Electricity	2,536	3,500	4,000
Fuel			
Chemicals	368	700	700
Permits	60	100	100
Testing	700	1,500	1,500
Dues	92	150	150
Software Fees	83	100	100
Conference fee/Travel	397	450	450
Operator License Renewal		100	100
Publications		100	100
Office Supplies			
Transfer to Capital Improvements			
Transfer to Equipment Reserve			
Miscellaneous	121		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**31,144**	**38,275**	**43,594**
Unencumbered Cash Balance Dec 31	9,869	7,594	0
2023/2024/2025 Budget Authority Amount:	38,319	38,824	43,594

CPA Summary

City of Summerfield 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	55,670	71,029	32,767
Receipts:			
Charges to Customers	121,556	119,000	121,000
Meter Deposits		500	500
Transformer Reimbusement	125		
State of Kansas	2,172		
Insurance Refund	2,858		
Transfer from ARPA	22,433		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**149,144**	**119,500**	**121,500**
Resources Available:	**204,814**	**190,529**	**154,267**
Expenditures:			
Salaries & Wages	19,617	5,000	5,000
Wholesale Electricity	87,372	130,000	126,505
Contract Labor		12,000	12,000
Repairs	7,661	10,000	10,000
Billing Expenses/Postage	192	300	300
Utility Deposit Refunds		250	250
Publications		100	100
Software Fees	83	112	112
Transfer to Capital Improvements	18,000		
ARPA Report	860		
Tree Trimming			
Mileage reimbursement			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**133,785**	**157,762**	**154,267**
Unencumbered Cash Balance Dec 31	71,029	32,767	0
2023/2024/2025 Budget Authority Amount:	140,762	165,908	154,267

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,284	14,700	11,000
Receipts:			
Charges to Customers	17,634	18,000	18,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**17,634**	**18,000**	**18,000**
Resources Available:	**31,918**	**32,700**	**29,000**
Expenditures:			
Salaries & Wages	5,270	6,400	6,400
Operating Cost		2,500	8,800
Billing Cost	192	200	200
Repairs	971	1,000	2,000
Conference Fees/Travel	497	450	450
Permits		200	200
Testing		500	500
Dues	20	100	100
Operator License Renewal	185	100	100
Publications			
Software Fees	83	250	250
Transfer to Capital Improvements	10,000	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**17,218**	**21,700**	**29,000**
Unencumbered Cash Balance Dec 31	14,700	11,000	0
2023/2024/2025 Budget Authority Amount:	18,511	21,773	29,000

CPA Summary

City of Summerfield 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **ARPA Non-Budgeted**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	22,434	0	0
Receipts:			
Federal Aid/Governor			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**22,434**	**0**	**0**
Expenditures:			
Transfer to Electric	22,434		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**22,434**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

See Tab A

Adopted Budget **Wildlife & Parks-Health Grants**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	123,240	0	0
Receipts:			
*** Non-Budgeted****			
Federal Aid-Wildlife & Parks	5,820		
State Aid- Health & Enviroment			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,820**	**0**	**0**
Resources Available:	**129,060**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures		**0**	**0**
Unencumbered Cash Balance Dec 31		0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

See Tab A

City of Summerfield

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Outlay Reserve		**Equipment Reserve**		**Electric Reserve**		**Water Reserve**		**Sewer Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	89,921	Cash Balance Jan 1	300	Cash Balance Jan 1	15,000	Cash Balance Jan 1	15,000	Cash Balance Jan 1	15,000	135,221
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from Electric	18,000									
TR from Sewer	10,000									
Total Receipts	28,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	28,000
Resources Available:	117,921	Resources Available:	300	Resources Available:	15,000	Resources Available:	15,000	Resources Available:	15,000	163,221
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Fire Hydrants	6,850									
Total Expenditures	6,850	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	6,850
Cash Balance Dec 31	111,071	Cash Balance Dec 31	300	Cash Balance Dec 31	15,000	Cash Balance Dec 31	15,000	Cash Balance Dec 31	15,000	156,371 **
										156,371 **

** Note: These two block figures should agree.

CPA Summary

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Summerfield
will meet on August 12, 2024 at 7:00 PM at Summerfield City Hall, 310 Main, Summerfield 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 Summerfield City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	50,940	48.749	69,303	44.356	73,829	27,178	42.371
Special Highway	350		5,000		10,217		
Water	31,144		38,275		43,594		
Electric	133,785		157,762		154,267		
Sewer	17,218		21,700		29,000		
ARPA Non-Budgeted	22,434						
Wildlife & Parks-Health Grant							
Non-Budgeted Funds	6,850						
Totals	262,721	48.749	292,040	44.356	310,907	27,178	42.371
						*Revenue Neutral Rate***	*42.371*
Less: Transfers	50,433		10,000		10,000		
Net Expenditure	212,288		282,040		300,907		
Total Tax Levied	27,153		27,178		xxxxxxxxxxxxxxxxx		
Assessed Valuation	557,495		612,721		641,435		

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

Sherryl Burger
City Official Title: Clerk

BUDGET HEARING

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	50,940	48.749	69,303	44.356	73,829	27,178	42.371
Special Highway	350		5,000		10,217		
Water	31,144		38,275		43,594		
Electric	133,785		157,762		154,267		
Sewer	17,218		21,700		29,000		
ARPA Non-Budgeted	22,434						
Wildlife & Parks-Health Gra							
Non-Budgeted Funds	6,850						
Totals	262,721	48.749	292,040	44.356	310,907	27,178	42.371
					*Revenue Neutral Rate***		*42.371*
Less: Transfers	50,433		10,000		10,000		
Net Expenditure	212,288		282,040		300,907		
Total Tax Levied	27,153		27,178		xxxxxxxxxxxxxxx		
Assessed Valuation	557,495		612,721		641,435		

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

Sherryl Burger
City Official Title: Clerk

(First published in The Marysville Advocate on Thursday, Aug 1, 2024)