State of Kansas
City 2026

CERTIFICATE

To the Clerk of Kearny County, State of Kansas
We, the undersigned, officers of
City of Deerfield
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 Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

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Allocation of MVT, RVT, 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	1,905,462	71,954	18.031
Employee Benefits	12-16, 102	7	225,000	189,784	47.558
Special Highway		8	35,794		
Machinery & Equipment		8	95,748		
Water Depreciation Reserve		9	95,449		
Sewer Pond Reserve		9	204,736		
Storm Sewer Utility		10	86,463		
Refuse Utility		11	67,230		
Water Utility		12	275,557		
Sewer Utility		13	65,270		
Non-Budgeted Funds-A		14			
Totals		xxxxx	3,056,709	261,738	65.589
Budget Hearing Notice		15			County Clerk's Use Only
Neighborhood Revitalization		16			Nov 1, 2025 Total Assessed Valuation

3,990,659

Revenue Neutral Rate	66.076
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Medill & Thooft, CPA
Rachael Thooft
Address:
PO Box 885
Ulysses, KS 67880
Email:
rthooft@mandtcpa

Attest: Sept 23, 2025

County Clerk

Governing Body

City of Deerfield 2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	98,759	1,870	214	31	19	480
Employee Benefits	162,979	3,085	354	52	32	793
TOTAL	261,738	4,955	568	83	51	1,273

County Treas Motor Vehicle Estimate	4,955
County Treas Recreational Vehicle Estimate	568
County Treas 16/20M Vehicle Estimate	83
County Treas Commercial Vehicle Tax Estimate	51
County Treas Watercraft Tax Estimate	1,273

Motor Vehicle Factor	0.01893
Recreational Vehicle Factor	0.00217
16/20M Vehicle Factor	0.00032
Commercial Vehicle Factor	0.00019
Watercraft Factor	0.00486

City of Deerfield

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
General	Machinery & Equipment	15,000	30,000	30,000	K.S.A. 12-1, 117
General	Sewer Utility	30,000	-	-	K.S.A. 12-825d
General	Sewer Pond Reserve	25,000	-	-	K.S.A. 12-825d
Water Utility	Water Depreciation Reserve	10,000	-	-	K.S.A. 12-825d
Refuse Utility	Machinery & Equipment	-	10,000	10,000	K.S.A. 12-825d
Storm Sewer Utility	Employee Benefits Fund	55,000	30,000	30,000	K.S.A. 12-825d
	Totals	135,000	70,000	70,000	
	Adjustments				
	Adjusted Totals	135,000	70,000	70,000	

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Beginning Amount		Date Due		Amount Due 2025		Amount Due 2026	
				Amount Issued	Outstanding Jan 1, 2025	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
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**

ATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATIC

Item 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
				Totals	**0**	**0**	**0**

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	386,276	537,752	614,285
Receipts:			
Ad Valorem Tax	138,623	98,759	xxxxxxxxxxxxxxxxx
Delinquent Tax	6,302	5,000	5,000
Motor Vehicle Tax	20,055	21,618	1,870
Recreational Vehicle Tax	246	172	214
16/20M Vehicle Tax		538	31
Commercial Vehicle Tax		729	19
Watercraft Tax		33	480
Local Sales Tax	142,616	100,000	90,000
Franchise Tax	20,553	19,000	18,000
License and Permits/Fees	5,243	5,000	5,000
Wheatland Collection Fees	9,600	9,600	9,600
Municipal Court Fines	3,592	1,000	1,000
Gas Well Royalties	731	1,250	1,250
Rent/Lease	4,820	4,820	4,820
Grant Revenue	97,000		
Main Street Project Reimbursement			1,000,000
Animal Control Officer Reimbursement	20,000	20,000	20,000
Interest on Idle Funds	77,877	70,000	60,000
Neighborhood Revitalization Rebate	(3,985)	(1,986)	(1,101)
Miscellaneous	3,246	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**546,519**	**360,533**	**1,221,183**
Resources Available:	**932,795**	**898,285**	**1,835,468**

City of Deerfield

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	932,795	898,285	1,835,468
Expenditures:			
Personal Services	79,254	85,000	90,000
Contractual Services	73,191	80,000	85,000
Commodities	8,100	10,000	12,500
Capital Outlay	138,019	10,000	465,462
Main Street Project		50,000	1,200,000
Animal Control	4,354	6,000	7,500
Street Department - Lighting	12,010	13,000	15,000
Zoning	10,115		
Transfer to Machinery and Equipment	15,000	30,000	30,000
Transfer to Sewer Fund	30,000		
Transfer to Sewer Pond Reserve	25,000		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**395,043**	**284,000**	**1,905,462**
Unencumbered Cash Balance Dec 31	537,752	614,285	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	662,550	561,025	1,905,462
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,905,462
		Tax Required	69,994
	Delinquent Comp Rate:	2.8%	1,960
		Amount of 2025 Ad Valorem Tax	71,954

City of Deerfield 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,409	1,495	3,822
Receipts:			
Ad Valorem Tax	110,819	162,979	xxxxxxxxxxxxxxxx
Delinquent Tax	6,163	5,000	5,000
Motor Vehicle Tax	27,599	17,282	3,085
Recreational Vehicle Tax	341	138	354
16/20M Vehicle Tax		431	52
Commercial Vehicle Tax		582	32
Watercraft Tax		27	793
Transfer fom Storm Sewer Utility	55,000	30,000	30,000
Neighborhood Revitalization Rebate	(3,186)	(3,112)	(2,753)
Total Receipts	**196,736**	**213,327**	**36,563**
Resources Available:	**208,145**	**214,822**	**40,385**
Expenditures:			
Insurance and Bonds	9,000	9,500	10,000
KPERS	26,471	33,000	35,000
Social Security	20,861	23,000	25,000
Health Insurance	150,318	155,000	155,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**206,650**	**211,000**	**225,000**
Unencumbered Cash Balance Dec 31	1,495	3,822	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	165,500	227,000	225,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	225,000
		Tax Required	184,615
	Delinquent Comp Rate:	2.8%	5,169
		Amount of 2025 Ad Valorem Tax	189,784

City of Deerfield

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	2,018	10,514	16,904
Receipts:			
State of Kansas Gas Tax	18,630	18,740	18,740
Miscellaneous	180	150	150
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,810**	**18,890**	**18,890**
Resources Available:	**20,828**	**29,404**	**35,794**
Expenditures:			
Personal Services	7,387	7,500	7,500
Contractual Services			23,294
Commodities	2,927	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,314**	**12,500**	**35,794**
Unencumbered Cash Balance Dec 31	10,514	16,904	0
2024/2025/2026 Budget Authority Amount:	28,608	19,778	35,794

Adopted Budget

Machinery & Equipment	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	346,370	29,748	55,748
Receipts:			
Transfer from General Fund	15,000	30,000	30,000
Transfer from Refuse	0	10,000	10,000
Sale of Equipment		25,000	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,000**	**65,000**	**40,000**
Resources Available:	**361,370**	**94,748**	**95,748**
Expenditures:			
Capital Outlay	331,622	39,000	95,748
Total Expenditures	**331,622**	**39,000**	**95,748**
Unencumbered Cash Balance Dec 31	29,748	55,748	0
2024/2025/2026 Budget Authority Amount:	488,904	426,370	95,748

City of Deerfield

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Depreciation Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	85,449	95,449	95,449
Receipts:			
Transfer from Water Utility	10,000	0	0
Total Receipts	**10,000**	**0**	**0**
Resources Available:	**95,449**	**95,449**	**95,449**
Expenditures:			
Capital Outlay			95,449
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**95,449**
Unencumbered Cash Balance Dec 31	95,449	95,449	0
2024/2025/2026 Budget Authority Amount:	95,449	105,449	95,449

Adopted Budget

Sewer Pond Reserve	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	411,198	204,736	204,736
Receipts:			
Transfer from General Fund	25,000	0	0
Transfer from Water Utility			
Total Receipts	**25,000**	**0**	**0**
Resources Available:	**436,198**	**204,736**	**204,736**
Expenditures:			
Capital Outlay	231,462		204,736
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**231,462**	**0**	**204,736**
Unencumbered Cash Balance Dec 31	204,736	204,736	0
2024/2025/2026 Budget Authority Amount:	75,198	161,198	204,736

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Storm Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	134,340	91,963	73,963
Receipts:			
Charge for Services	12,623	12,000	12,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,623**	**12,000**	**12,500**
Resources Available:	**146,963**	**103,963**	**86,463**
Expenditures:			
Contractual Services			
Capital Outlay			56,463
Transfer to Employee Benefits	55,000	30,000	30,000
Total Expenditures	**55,000**	**30,000**	**86,463**
Unencumbered Cash Balance Dec 31	91,963	73,963	0
2024/2025/2026 Budget Authority Amount:	147,087	109,340	86,463

City of Deerfield 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,630	6,230	7,230
Receipts:			
Charge for Services	50,727	60,000	60,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**50,727**	**60,000**	**60,000**
Resources Available:	**55,357**	**66,230**	**67,230**
Expenditures:			
Personal Services	35,213	30,000	32,500
Contractual Services	7,637	8,500	10,000
Commodities	5,317	7,500	7,500
Capital Outlay	960	3,000	7,230
Transfer to Machinery & Equipment		10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**49,127**	**59,000**	**67,230**
Unencumbered Cash Balance Dec 31	6,230	7,230	0
2024/2025/2026 Budget Authority Amount:	73,043	59,880	67,230

City of Deerfield

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	74,796	-2,247	2,057
Receipts:			
Water Sales	162,943	179,000	180,000
Penalties and Reconnect Fees	3,990	3,500	3,500
Water Line Grant			
KWO Grant		200,000	90,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**166,933**	**382,500**	**273,500**
Resources Available:	**241,729**	**380,253**	**275,557**
Expenditures:			
Personal Services	115,581	90,000	90,000
Contractual Services	28,592	29,000	32,500
General	14,993	15,000	15,000
Production	10,224	12,500	12,500
Distribution	31,030	31,596	32,500
Utility Deposit Interest	505	100	100
Capital Outlay	33,051		2,957
Transfer to Water Depreciation Reserve	10,000		
Water Line Project		200,000	90,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**243,976**	**378,196**	**275,557**
Unencumbered Cash Balance Dec 31	-2,247	2,057	0
2024/2025/2026 Budget Authority Amount:	326,693	378,196	275,557

City of Deerfield 2026

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	137	9,270	5,270
Receipts:			
Sewer Collections	47,365	60,000	60,000
Transfer from General Fund	30,000	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**77,365**	**60,000**	**60,000**
Resources Available:	**77,502**	**69,270**	**65,270**
Expenditures:			
Personal Services	52,871	45,000	47,500
Contractual Services	11,787	15,000	12,770
Commodities	3,574	4,000	5,000
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**68,232**	**64,000**	**65,270**
Unencumbered Cash Balance Dec 31	9,270	5,270	0
2024/2025/2026 Budget Authority Amoun	64,057	64,137	65,270

City of Deerfield **NON-BUDGETED FUNDS (A)** 2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		
Shriver Development Fund		**Customer Deposits**				
Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	57,028	Cash Balance Jan 1	12,854	Cash Balance Jan 1		69,882
Receipts:		Receipts:		Receipts:		
		Receipts	3,600			
Total Receipts	0	Total Receipts	3,600	Total Receipts	0	3,600
Resources Available:	57,028	Resources Available:	16,454	Resources Available:	0	73,482
Expenditures:		Expenditures:		Expenditures:		
		Disbursements	2,275			
Total Expenditures	0	Total Expenditures	2,275	Total Expenditures	0	2,275
Cash Balance Dec 31	57,028	Cash Balance Dec 31	14,179	Cash Balance Dec 31	0	**71,207**
						71,207

State of Kansas
City

NOTICE OF BUDGET HEARING

2026

The governing body of

City of Deerfield

will meet on August 11, 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 and the amount of ad valorem tax.

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 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	395,043	42.709	284,000	26.839	1,905,462	71,954	18.165
Employee Benefits	206,650	34.143	211,000	44.291	225,000	189,784	47.911
Special Highway	10,314		12,500		35,794		
Machinery & Equipment	331,622		39,000		95,748		
Water Depreciation Reserve					95,449		
Sewer Pond Reserve	231,462				204,736		
Storm Sewer Utility	55,000		30,000		86,463		
Refuse Utility	49,127		59,000		67,230		
Water Utility	243,976		378,196		275,557		
Sewer Utility	68,232		64,000		65,270		
Non-Budgeted Funds-A	2,275						
Totals	1,593,701	76.852	1,077,696	71.130	3,056,709	261,738	66.076
						*Revenue Neutral Rate***	*66.076*
Less: Transfers	135,000		70,000		70,000		
Net Expenditure	1,458,701		1,007,696		2,986,709		
Total Tax Levied	261,738		261,738		xxxxxxxxxxxxx		
Assessed Valuation	3,405,772		3,679,737		3,961,164		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Thomas Chappel

City Official Title: Mayor

City of Deerfield

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	74,783	18.879	1,101
Employee Benefits	186,954	47.197	2,753
TOTAL	261,737	66.076	3,854

2025 July 1 Valuation: 3,961,164

Valuation Factor: 3,961.164

Neighborhood Revitalization Subj to Rebate: 58,336

Neighborhood Revitalization factor: 58.336

PUBLIC NOTICE

(Published in The Lakin Independent, Lakin, Kansas on Wednesday, July 23, 2025.)

State of Kansas
City

NOTICE OF BUDGET HEARING

2026

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City of Deerfield

will meet on August 11, 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 and the amount of ad valorem tax.

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BUDGET SUMMARY

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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 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	395,043	42.709	284,000	26.839	1,905,462	71,954	18.165
Employee Benefits	206,650	34.143	211,000	44.291	225,000	189,784	47.911
Special Highway	10,314		12,500		35,794		
Machinery & Equipment	331,622		39,000		95,748		
Water Depreciation Reserve					95,449		
Sewer Pond Reserve	231,462				204,736		
Storm Sewer Utility	55,000		30,000		86,463		
Refuse Utility	49,127		59,000		67,230		
Water Utility	243,976		378,196		275,557		
Sewer Utility	68,232		64,000		65,270		
Non-Budgeted Funds-A	2,275						
Totals	1,593,701	76.852	1,077,696	71.130	3,056,709	261,738	66.076
						*Revenue Neutral Rate***	66.076
Less: Transfers	135,000		70,000		70,000		
Net Expenditure	1,458,701		1,007,696		2,986,709		
Total Tax Levied	261,738		261,738		xxxxxxxxxxxxx		
Assessed Valuation	3,405,772		3,679,737		3,961,164		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Thomas Chappel

City Official Title: Mayor

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