State of Kansas
City 2024

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 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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	662,550	145,455	42.709
Employee Benefits	12-16, 102	7	165,500	116,283	34.143
Special Highway		8	28,608		
Machinery & Equipment		8	488,904		
Water Depreciation Reserve		9	95,449		
Sewer Pond Reserve		9	75,198		
Refuse Utility		10	73,043		
Storm Sewer Utility		10	147,087		
Water Utility		11	326,693		
Sewer Utility		12	64,057		
Non-Budgeted Funds-A		13			
Totals		xxxxxx	2,127,089	261,738	76.852
					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			3,405,772
Neighborhood Revitalization		15			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 77.105

Assisted by:
Dirks, Anthony & Duncan, LLC

Address:
PO Box 885
Ulysses, KS 67880
Email:
rthooft@pld.com

Attest: 9-28, 2023

Jana Jenkenson
County Clerk

Governing Body

City of Deerfield

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	109,286	16,243	211	50	711	14
Employee Benefits	152,448	22,657	295	69	991	20
TOTAL	261,734	38,900	506	119	1,702	34

County Treas Motor Vehicle Estimate 38,900

County Treas Recreational Vehicle Estimate 506

County Treas 16/20M Vehicle Estimate 119

County Treas Commercial Vehicle Tax Estimate 1,702

County Treas Watercraft Tax Estimate 34

Motor Vehicle Factor 0.14862

Recreational Vehicle Factor 0.00193

16/20M Vehicle Factor 0.00045

Commercial Vehicle Factor 0.00650

Watercraft Factor 0.00013

City of Deerfield

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Machinery & Equipment	300,000	15,000	15,000	K.S.A. 12-1, 117
General	Sewer Utility	7,500	15,000	10,000	K.S.A. 12-825d
General	Sewer Pond Reserve		258,000	25,000	K.S.A. 12-825d
Water Utility	Machinery & Equipment	20,000	20,000	20,000	K.S.A. 12-825d
Water Utility	Water Depreciation Reserve	10,000	10,000	10,000	K.S.A. 12-825d
Water Utility	Sewer Pond Reserve		150,000	-	K.S.A. 12-825d
Refuse Utility	Machinery & Equipment		5,000	5,000	K.S.A. 12-825d
	Totals	337,500	473,000	85,000	
	Adjustments				
	Adjusted Totals	337,500	473,000	85,000	

State of Kansas
City

City of Deerfield

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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

City of Deerfield

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 As Beginning of 2023	Payments Due 2023	Payments Due 2024
				Totals	**0**	**0**	**0**

City of Deerfield

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	599,117	399,946	274,828
Receipts:			
Ad Valorem Tax	107,540	109,286	xxxxxxxxxxxxxxxx
Delinquent Tax	3,221	2,000	2,000
Motor Vehicle Tax	26,744	22,508	16,243
Recreational Vehicle Tax	425	435	211
16/20M Vehicle Tax		20	50
Commercial Vehicle Tax		643	711
Watercraft Tax		16	14
Local Sales Tax	129,560	130,000	130,000
Franchise Tax	25,306	25,000	25,000
License and Permits/Fees	2,616	2,500	2,500
Wheatland Collection Fees	11,200	9,600	9,600
Municipal Court Fines	576	1,500	1,500
Gas Well Royalties	2,727	2,500	2,500
Rent/Lease	4,820	5,000	5,000
Interest on Idle Funds	21,729	40,000	40,000
Neighborhood Revitalization Rebate	(4,480)	(3,626)	(3,695)
Miscellaneous	10,550	12,500	12,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**342,534**	**359,882**	**244,134**
Resources Available:	**941,651**	**759,828**	**518,962**
Expenditures:			
Personal Services	103,735	80,000	90,000
Contractual Services	73,142	77,500	81,000
Commodities	20,207	10,000	10,000
Capital Outlay			383,550
Animal Control	315	5,000	7,500
Street Department - Lighting	11,471	12,000	13,000
Zoning	25,335	27,500	27,500
Transfers Out	307,500	273,000	50,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**541,705**	**485,000**	**662,550**
Unencumbered Cash Balance Dec 31	399,946	274,828	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	869,220	681,358	662,550
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	662,550
		Tax Required	143,588
	Delinquent Comp Rate:	1.3%	1,867
		Amount of 2023 Ad Valorem Tax	145,455

City of Deerfield

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	90	6,581	27,635
Receipts:			
Ad Valorem Tax	142,499	152,448	xxxxxxxxxxxxxx
Delinquent Tax	3,043	2,000	2,000
Motor Vehicle Tax	16,725	29,825	22,657
Recreational Vehicle Tax	274	576	295
16/20M Vehicle Tax		26	69
Commercial Vehicle Tax		851	991
Watercraft Tax		21	20
Neighborhood Revitalization Rebate	(5,937)	(4,693)	(2,958)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**156,604**	**181,054**	**23,074**
Resources Available:	**156,694**	**187,635**	**50,709**
Expenditures:			
Insurance and Bonds	8,387	8,000	9,000
KPERS	18,886	20,000	22,500
Social Security	16,204	17,000	19,000
Health Insurance	106,636	115,000	115,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**150,113**	**160,000**	**165,500**
Unencumbered Cash Balance Dec 31	6,581	27,635	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	157,500	175,600	165,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	165,500
		Tax Required	114,791
	Delinquent Comp Rate:	1.3%	1,492
		Amount of 2023 Ad Valorem Tax	116,283

City of Deerfield

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	15,164	9,928	9,738
Receipts:			
State of Kansas Gas Tax	18,476	18,810	18,670
Miscellaneous	225		200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,701**	**18,810**	**18,870**
Resources Available:	**33,865**	**28,738**	**28,608**
Expenditures:			
Personal Services	3,047	5,000	5,000
Contractual Services	16,583	10,000	17,608
Commodities	4,307	4,000	6,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,937**	**19,000**	**28,608**
Unencumbered Cash Balance Dec 31	9,928	9,738	0
2022/2023/2024 Budget Authority Amount:	21,504	32,090	28,608

Adopted Budget

Machinery & Equipment	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	88,904	408,904	448,904
Receipts:			
Transfer from Water Utility	20,000	20,000	20,000
Transfer from General Fund	300,000	15,000	15,000
Transfer from Refuse	0	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**320,000**	**40,000**	**40,000**
Resources Available:	**408,904**	**448,904**	**488,904**
Expenditures:			
Capital Outlay			488,904
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**488,904**
Unencumbered Cash Balance Dec 31	408,904	448,904	0
2022/2023/2024 Budget Authority Amount:	408,904	438,904	488,904

City of Deerfield

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Water Depreciation Reserve	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	65,449	75,449	85,449
Receipts:			
Transfer from Water Utility	10,000	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,000**	**10,000**	**10,000**
Resources Available:	**75,449**	**85,449**	**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	75,449	85,449	0
2022/2023/2024 Budget Authority Amount:	75,449	85,449	95,449

Adopted Budget

Sewer Pond Reserve	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	42,198	42,198	50,198
Receipts:			
Transfer from General Fund		258,000	25,000
Transfer from Water Utility		150,000	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**408,000**	**25,000**
Resources Available:	**42,198**	**450,198**	**75,198**
Expenditures:			
Capital Outlay		400,000	75,198
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**400,000**	**75,198**
Unencumbered Cash Balance Dec 31	42,198	50,198	0
2022/2023/2024 Budget Authority Amount:	42,198	450,198	75,198

City of Deerfield

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Refuse Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	32,698	29,043	18,043
Receipts:			
Charge for Services	46,337	55,000	55,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**46,337**	**55,000**	**55,000**
Resources Available:	**79,035**	**84,043**	**73,043**
Expenditures:			
Personal Services	38,853	50,000	50,000
Contractual Services	3,548	5,000	10,000
Commodities	7,591	6,000	6,000
Capital Outlay			2,043
Transfer to Machinery & Equipment		5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**49,992**	**66,000**	**73,043**
Unencumbered Cash Balance Dec 31	29,043	18,043	0
2022/2023/2024 Budget Authority Amount:	66,571	81,198	73,043

Adopted Budget

Storm Sewer Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	111,649	123,087	135,087
Receipts:			
Charge for Services	11,438	12,000	12,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,438**	**12,000**	**12,000**
Resources Available:	**123,087**	**135,087**	**147,087**
Expenditures:			
Capital Outlay			147,087
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**147,087**
Unencumbered Cash Balance Dec 31	123,087	135,087	0
2022/2023/2024 Budget Authority Amount:	122,748	134,049	147,087

City of Deerfield

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	274,561	275,943	133,193
Receipts:			
Water Sales	168,523	180,000	190,000
Penalties and Reconnect Fees	3,065	3,500	3,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**171,588**	**183,500**	**193,500**
Resources Available:	**446,149**	**459,443**	**326,693**
Expenditures:			
Personal Services	51,392	75,000	75,000
Contractual Services	14,155	12,500	17,500
General	9,939	11,000	12,500
Production	14,255	17,500	19,000
Distribution	27,394	30,000	32,500
Utility Deposit Interest	229	250	250
Capital Outlay	22,842		139,943
Transfer to Machinery & Equipment	20,000	20,000	20,000
Transfer to Water Depreciation Reserve	10,000	10,000	10,000
Trransfer to Sewer Pond Reserve		150,000	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**170,206**	**326,250**	**326,693**
Unencumbered Cash Balance Dec 31	275,943	133,193	0
2022/2023/2024 Budget Authority Amount:	475,997	470,301	326,693

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,755	6,057	11,057
Receipts:			
Sewer Collections	37,139	43,000	43,000
Transfer from General Fund	7,500	15,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**44,639**	**58,000**	**53,000**
Resources Available:	**59,394**	**64,057**	**64,057**
Expenditures:			
Personal Services	28,821	30,000	32,500
Contractual Services	22,312	20,000	22,500
Commodities	2,204	3,000	5,000
Capital Outlay			4,057
Transfer to Sewer Pond Reserve			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,337**	**53,000**	**64,057**
Unencumbered Cash Balance Dec 31	6,057	11,057	0
2022/2023/2024 Budget Authority Amount:	51,953	59,505	64,057

City of Deerfield

NON-BUDGETED FUNDS (A)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		
Shriver Development Fund		**Customer Deposits**				
Unencumbered Cash Balance Jan 1	57,028	Unencumbered Cash Balance Jan 1	11,518	Unencumbered Cash Balance Jan 1		Total 68,546
Receipts:		Receipts:		Receipts:		
		Deposits	5,400			
Total Receipts	0	Total Receipts	5,400	Total Receipts	0	5,400
Resources Available:	57,028	Resources Available:	16,918	Resources Available:	0	73,946
Expenditures:		Expenditures:		Expenditures:		
		Deposits Paid	4,116			
Total Expenditures	0	Total Expenditures	4,116	Total Expenditures	0	4,116
Cash Balance Dec 31	57,028	Cash Balance Dec 31	12,802	Cash Balance Dec 31	0	**69,830** **
						69,830 **

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Deerfield

will meet on September 11, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	541,705	39.042	485,000	36.340	662,550	145,455	42.849
Employee Benefits	150,113	51.734	160,000	50.693	165,500	116,283	34.256
Special Highway	23,937		19,000		28,608		
Machinery & Equipment					488,904		
Water Depreciation Reserve					95,449		
Sewer Pond Reserve			400,000		75,198		
Refuse Utility	49,992		66,000		73,043		
Storm Sewer Utility					147,087		
Water Utility	170,206		326,250		326,693		
Sewer Utility	53,337		53,000		64,057		
Non-Budgeted Funds-A	4,116						
Totals	993,406	90.776	1,509,250	87.033	2,127,089	261,738	77.105
						*Revenue Neutral Rate***	*77.105*
Less: Transfers	337,500		473,000		85,000		
Net Expenditure	655,906		1,036,250		2,042,089		
Total Tax Levied	253,937		261,734		xxxxxxxxxxx		
Assessed Valuation	2,797,290		3,007,326		3,394,560		

Outstanding Indebtedness, January 1,	2021	2022	2023
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*

Yassmin Barron

City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

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PUBLIC NOTICE

(Published in The Lakin Independent, Lakin, Kansas on Wednesday, August 30, 2023.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Deerfield

will meet on September 11, 2023 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

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	541,705	39.042	485,000	36.340	662,550	145,455	42.849
Employee Benefits	150,113	51.734	160,000	50.693	165,500	116,283	34.256
Special Highway	23,937		19,000		28,608		
Machinery & Equipment					488,904		
Water Depreciation Reserve					95,449		
Sewer Pond Reserve			400,000		75,198		
Refuse Utility	49,992		66,000		73,043		
Storm Sewer Utility					147,087		
Water Utility	170,206		326,250		326,693		
Sewer Utility	53,337		53,000		64,057		
Non-Budgeted Funds-A	4,116						
Totals	993,406	90,776	1,509,250	87.033	2,127,089	261,738	77.105
						*Revenue Neutral Rate***	*77.105*
Less: Transfers	337,500		473,000		85,000		
Net Expenditure	655,906		1,036,250		2,042,089		
Total Tax Levied	253,937		261,734		xxxxxxxxxxx		
Assessed Valuation	2,797,290		3,007,326		3,394,560		

Outstanding Indebtedness, January 1,	2021	2022	2023
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*

Yassmin Barron

City Official Title: City Clerk

City of Deerfield

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	141,529	41.693	3,695
Employee Benefits	113,287	33.373	2,958
TOTAL	254,816	75.066	6,653

2023 July 1 Valuation: 3,394,560

Valuation Factor: 3,394.560

Neighborhood Revitalization Subj to Rebate: 88,631

Neighborhood Revitalization factor: 88.631

Resolution No. 2023 R01

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

WHEREAS, the Revenue Neutral Rate for the City of Deerfield was calculated as 77.105 mills by the Kearny County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Deerfield, 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 DEERFIELD:

The City of Deerfield shall levy a property tax rate exceeding the Revenue Neutral Rate of 77.105 mills.

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 11 day of September, 2023 (month and year) and SIGNED by the Mayor.

Thomas Chappel

Mayor

Attested:

Yassmin Rauser

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Deerfield To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 11, 2023

Resolution No. 2023. Rol

Governing Body Member	Yes	No	No Vote
Gilbert L. York	X		
Shad Shapland	X		
Michael Barrett	X		
Heath Hill	X		
TOTAL			

Certified:

Yolanda Barrera