**CERTIFICATE** 2026

To the Clerk of Sedgwick County, State of Kansas
We, the undersigned, officers of
**City of Derby**
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.

| | | | 2026 Adopted Budget | | |
|---|---|---|---|---|---|
| **Table of Contents:** | | Page No. | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | 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 | | | |
| Computation to Determine State Library Grant | | 6 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 41,375,737 | 12,569,714 | 34.675 |
| Debt Service | 10-113 | 8 | 7,420,052 | 2,084,398 | 5.750 |
| Library | 12-1220 | 8 | 1,742,981 | 1,501,910 | 4.143 |
| Library Employee Benefits | 12-16, 102 | 9 | 325,354 | 155,304 | .428 |
| | | 9 | | | |
| Special Highway | | 10 | 1,747,801 | | |
| Special Parks & Recreation | | 10 | 508,997 | | |
| Special Drugs & Alcohol | | 11 | 252,512 | | |
| Wastewater | | 11 | 19,848,947 | | |
| Aquatic Park | | 12 | 516,024 | | |
| Water System | | 12 | 10,917,681 | | |
| Senior Service Advisory Board | | 13 | 40,153 | | |
| Health Self-Insurance | | 13 | 3,939,960 | | |
| Stormwater Utility | | 14 | 1,841,782 | | |
| Derby Difference Sales Tax | | 14 | 6,256,187 | | |
| Derby Fights Addiction | | 15 | 137,728 | | |
| | | 15 | | | |
| Non-Budgeted Funds-A | | 16 | | | |
| Non-Budgeted Funds-B | | 17 | | | |
| Non-Budgeted Funds-C | | 18 | | | |
| | | | | | 44.996 |
| **Totals** | | xxxxxx | 96,871,896 | 16,311,326 | |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 19 | | | 362,502,051 |
| RNR Hearing Notice | | 20 | | | |
| Neighborhood Revitalization | | 21 | | | Nov 1, 2025 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 42.457 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **YES** |

Assisted by:

Address:

Email:

Attest: Nov 3 2025

County Clerk

Governing Body

**CPA Summary**

CLERK OF SEDGWICK COUNTY SEDGWICK COUNTY KANSAS KANSAS

RECEIVED
SEP 03 2025
Sedgwick Co. Clerk

City of Derby 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 | 11,898,716 | 992,532 | 11,092 | 1,436 | 3,510 | 5,380 |
| Debt Service | 1,944,936 | 162,237 | 1,813 | 235 | 574 | 879 |
| Library | 1,401,484 | 116,905 | 1,306 | 169 | 414 | 634 |
| Library Employee Benefits | 144,772 | 12,076 | 135 | 17 | 43 | 65 |
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| | | | | | | |
| TOTAL | 15,389,908 | 1,283,750 | 14,346 | 1,857 | 4,541 | 6,958 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 1,283,750 | | | | |
| County Treas Recreational Vehicle Estimate | | 14,346 | | | |
| County Treas 16/20M Vehicle Estimate | | | 1,857 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 4,541 | |
| County Treas Watercraft Tax Estimate | | | | | 6,958 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.08342 | | | | |
| Recreational Vehicle Factor | | 0.00093 | | | |
| 16/20M Vehicle Factor | | | 0.00012 | | |
| Commercial Vehicle Factor | | | | 0.00030 | |
| Watercraft Factor | | | | | 0.00045 |

City of Derby 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 Fund | Capital Improvement Rese | 400,000 | 100,000 | 100,000 | 12-1, 118 |
| General Fund | Equipment Reserve | 423,270 | 75,000 | 165,000 | 12-1, 117 |
| Wastewater | Wastewater CIP Reserve | 400,000 | 50,000 | 50,000 | 12-631o |
| Library | Library Employee Benefit | 100,000 | 100,000 | 140,000 | 12-16, 102 |
| Capital Projects | Bond & Interest | 136,290 | 875,074 | 557,669 | 12-6a16 |
| Capital Projects | General Fund | 350,000 | 350,000 | 350,000 | Reimbursement |
| Derby Difference Sales Ta | Equipment Reserve | - | 300,000 | 100,000 | 12-1, 117 |
| LETF - State Fund | LETF - State Pending Fun | 30,790 | - | - | 12-1, 117 |
| Water System | General Fund | - | 109,000 | 390,000 | 12-825d |
| Wastewater | General Fund | - | 15,000 | 15,000 | 12-825d |
| | | | | | |
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| | | | | | |
| | **Totals** | 1,840,350 | 1,974,074 | 1,867,669 | |
| | **Adjustments** | | | | |
| | **Adjusted Totals** | 1,840,350 | 1,974,074 | 1,867,669 | |

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

City of Derby 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 2012-B | 9/13/2012 | 12/1/32 | 1.0-02.75 | 3,165,000 | 630,000 | 6/1 12/1 | 12/1 | 15,419 | 150,000 | 12,231 | 155,000 |
| Series 2014-A | 6/12/2014 | 12/1/2034 | 2.0-4.0 | 4,510,000 | 2,100,000 | 6/1 12/1 | 12/1 | 63,758 | 200,000 | 58,958 | 200,000 |
| Series 2014-C | 12/15/2014 | 12/1/2024 | 1.5-2.5 | 5,380,000 | - | 6/1 12/1 | 12/1 | 0 | 0 | 0 | 0 |
| Series 2015-A | 4/1/2015 | 12/1/2024 | 1.45-2.5 | 3,165,000 | - | 6/1 12/1 | 12/1 | 0 | 0 | 0 | 0 |
| Series 2015-B | 4/1/2015 | 12/1/2024 | 1.5-2.5 | 1,725,000 | - | 6/1 12/1 | 12/1 | 0 | 0 | 0 | 0 |
| Series 2015-C | 12/10/2015 | 12/1/2036 | 2.0-3.0 | 4,755,000 | 2,300,000 | 6/1 12/1 | 12/1 | 66,475 | 330,000 | 58,225 | 340,000 |
| Series 2017-A | 6/29/2017 | 12/1/2037 | 2.0-3.0 | 5,105,000 | 3,620,000 | 6/1 12/1 | 12/1 | 108,600 | 250,000 | 101,100 | 260,000 |
| Series 2017-B | 12/12/2017 | 12/1/2038 | 2.0 - 3.375 | 2,300,000 | 1,505,000 | 6/1 12/1 | 12/1 | 46,150 | 145,000 | 41,800 | 150,000 |
| Series 2018-A | 4/3/2018 | 12/1/2038 | 3.0 - 3.35 | 6,900,000 | 4,605,000 | 6/1 12/1 | 12/1 | 143,558 | 275,000 | 135,308 | 280,000 |
| Series 2018-B | 12/12/2018 | 12/1/2039 | 3.5 - 5.0 | 5,680,000 | 3,470,000 | 6/1 12/1 | 12/1 | 160,163 | 510,000 | 134,663 | 530,000 |
| Series 2018-C | 12/12/2018 | 12/1/2024 | 3.0 - 5.0 | 3,395,000 | - | 6/1 12/1 | 12/1 | 0 | 0 | 0 | 0 |
| Series 2019-A | 4/4/2019 | 12/1/2034 | 3.0 - 5.0 | 5,385,000 | 3,945,000 | 6/1 12/1 | 12/1 | 131,950 | 330,000 | 115,450 | 350,000 |
| Series 2019-B | 10/15/2019 | 12/1/2040 | 2.25 - 4.0 | 10,460,000 | 6,085,000 | 6/1 12/1 | 12/1 | 213,075 | 1,110,000 | 168,675 | 905,000 |
| Series 2020-A | 10/29/2020 | 12/1/2041 | 2.0 - 3.0 | 3,990,000 | 3,495,000 | 6/1 12/1 | 12/1 | 84,806 | 170,000 | 79,706 | 180,000 |
| Series 2020-B | 10/29/2020 | 12/1/2036 | 2.0 - 3.0 | 3,415,000 | 2,720,000 | 6/1 12/1 | 12/1 | 64,000 | 250,000 | 56,500 | 255,000 |
| Series 2021-A | 12/14/2021 | 12/1/2042 | 2.0 - 4.0 | 4,620,000 | 4,255,000 | 6/1 12/1 | 12/1 | 114,431 | 190,000 | 106,831 | 200,000 |
| Series 2021-B | 12/14/2021 | 6/1/2033 | 2.0 - 4.0 | 2,720,000 | 2,140,000 | 6/1 12/1 | 6/1 | 63,300 | 205,000 | 54,900 | 215,000 |
| Series 2022-A | 12/1/2022 | 12/1/2031 | 4.0 - 5.0 | 2,130,000 | 2,065,000 | 6/1 12/1 | 12/1 | 92,575 | 65,000 | 89,325 | 70,000 |
| Series 2023-A | 11/30/2023 | 12/1/2044 | 5.00 | 11,810,000 | 11,810,000 | 6/1 12/1 | 12/1 | 590,500 | 555,000 | 562,750 | 585,000 |
| Series 2024-A | 11/13/2024 | 12/1/2055 | 4.0 - 5.0 | 18,765,000 | 18,765,000 | 6/1 12/1 | 12/1 | 847,193 | 0 | 806,850 | 360,000 |
| **Total G.O. Bonds** | | | | | **73,510,000** | | | **2,805,953** | **4,735,000** | **2,583,272** | **5,035,000** |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| Temp Notes: | | | | | | | | | | | |
| Series 2023-1 | 11/30/2023 | 12/1/2025 | 4.00 | 10,750,000 | 10,750,000 | 6/1 12/1 | 12/1 | 430,000 | 10,750,000 | 0 | 0 |
| Series 2024-1 | 3/14/2024 | 12/1/2026 | 4.00 | 11,480,000 | 11,480,000 | 6/1 12/1 | 12/1 | 459,200 | 0 | 459,200 | 11,480,000 |
| **Total Other** | | | | | **22,230,000** | | | **889,200** | **10,750,000** | **459,200** | **11,480,000** |
| **Total Indebtedness** | | | | | **95,740,000** | | | **3,695,153** | **15,485,000** | **3,042,472** | **16,515,000** |

City of Derby 2026

**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 2025 | Payments Due 2025 | Payments Due 2026 |
|---|---|---|---|---|---|---|---|
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| | | | | **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 Derby
Sedgwick County

As provided in KSA 79-2553 *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 | $1,401,484 | $1,501,910 |
| Delinquent Tax | $8,700 | $8,700 |
| Motor Vehicle Tax | $113,793 | $116,905 |
| Recreational Vehicle Tax | $1,341 | $1,306 |
| 16/20M Vehicle Tax | $194 | $169 |
| TOTAL TAXES | $1,525,512 | $1,628,990 |
| Difference in Total Taxes: | $103,478 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $338,251,544 | $362,474,871 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 4.143 | 4.143 |
| Difference in Levy Rate: | 0.000 | |
| 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

City of Derby 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 | 13,101,586 | 13,943,560 | 14,373,458 |
| Receipts: | | | |
| Ad Valorem Tax | 11,140,186 | 11,898,716 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 129,372 | 120,000 | 65,000 |
| Motor Vehicle Tax | 1,028,591 | 984,559 | 992,532 |
| Recreational Vehicle Tax | 11,628 | 11,599 | 11,092 |
| 16/20M Vehicle Tax | 1,699 | 1,681 | 1,436 |
| Commercial Vehicle Tax | 3,703 | 3,847 | 3,510 |
| Watercraft Tax | 4,960 | 6,631 | 5,380 |
| Gross Earning (Intangible) Tax | | | 0 |
| Transient Guest Tax | 43,758 | 40,000 | 40,000 |
| Rental Car Excise Tax | 82,012 | 82,000 | 82,000 |
| Local Alcoholic Liquor | 107,906 | 111,112 | 110,444 |
| Local Sales Tax | 6,169,637 | 6,231,333 | 6,293,647 |
| Franchise Tax | 2,416,422 | 2,566,739 | 2,239,615 |
| Business Registrations | 12,420 | 12,400 | 12,400 |
| Community Marketing | 45,770 | 40,100 | 40,100 |
| Fireworks Stand Permits | 84,000 | 84,000 | 80,000 |
| State Highway Connecting Links | 42,389 | 42,450 | 42,450 |
| Building Trade & Occupancy Permits | 338,737 | 428,870 | 480,000 |
| Building Trade Licenses | 89,061 | 80,000 | 80,000 |
| Plan Review & Inspection Fees | 52,408 | 50,000 | 50,000 |
| Park Revenues | 231,100 | 227,472 | 235,000 |
| Court Fines & Fees | 674,677 | 545,000 | 545,000 |
| Police Reports | 5,197 | 5,000 | 5,000 |
| Pet Licenses | 5,420 | 9,375 | 9,000 |
| Alarm Fees | 0 | 0 | 0 |
| Funeral Escort Fees | 900 | 3,000 | 3,000 |
| Zoning/Land Use | 42,230 | 20,000 | 20,000 |
| NLC Service Lines Warranty | 9,783 | 9,541 | 9,500 |
| Rent | 9,600 | 7,200 | 0 |
| Transportation Services & Grants | 62,167 | 57,500 | 58,000 |
| Senior Center Fees & Grants | 171,405 | 175,000 | 175,000 |
| Reimbursements | 691,512 | 675,000 | 675,000 |
| Fuel Reimbursements | 312,985 | 313,000 | 307,000 |
| Insurance Recoveries | 387,780 | 50,000 | 50,000 |
| Golf Cart Registration | 2,710 | 2,750 | 2,500 |
| Transfer from Water Fund | 0 | 15,000 | 390,000 |
| Transfer from Wastewater Fund | 0 | 15,000 | 15,000 |
| | | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 2,401,046 | 2,250,000 | 1,500,000 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 50,986 | 25,000 | 25,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **26,864,157** | **27,200,875** | **14,653,606** |
| **Resources Available:** | **39,965,743** | **41,144,435** | **29,027,064** |



City of Derby

**FUND PAGE - GENERAL**

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|---|---|---|---|

| General | Actual for 2024 | Estimate for 2025 | Year for 2026 |
|---|---|---|---|
| **Resources Available:** | 39,965,743 | 41,144,435 | 29,027,064 |
| Expenditures: | | | |
| Administration | 4,222,085 | 4,304,221 | 4,649,212 |
| Law Enforcement | 6,282,168 | 7,102,517 | 7,605,414 |
| Finance | 1,661,771 | 1,695,171 | 1,703,639 |
| Public Works | 7,282,997 | 6,589,577 | 6,869,407 |
| Fire & Rescue | 4,085,202 | 4,889,213 | 5,539,511 |
| Planning & Engineering | 1,664,690 | 2,015,278 | 2,092,054 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| Subtotal detail (Should agree with detail) | 25,198,913 | 26,595,977 | 28,459,237 |
| | | | |
| Transfer to Equipment Reserve | 423,270 | 75,000 | 165,000 |
| | | | |
| Transfer to Capital Improvement Reserve | 400,000 | 100,000 | 100,000 |
| Capital Reserve | | | 12,651,500 |
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| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **26,022,183** | **26,770,977** | **41,375,737** |
| Unencumbered Cash Balance Dec 31 | 13,943,560 | 14,373,458 | xxxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 37,989,255 | 39,458,639 | 41,375,737 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 41,375,737 |
| | | Tax Required | 12,348,673 |
| | Delinquent Comp Rate: | 1.8% | 221,041 |
| | | Amount of 2025 Ad Valorem Tax | 12,569,714 |

| **CPA Summary** |
|---|
| |

| Adopted Budget **General Fund - Detail Page 1** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Administration | | | |
| Salaries | 3,389,955 | 3,196,767 | 3,444,889 |
| Contractual | 600,770 | 762,131 | 840,350 |
| Commodities | 78,832 | 90,290 | 95,790 |
| Capital Outlay | 152,528 | 255,033 | 268,183 |
| | | | |
| | | | |
| | | | |
| Total | **4,222,085** | **4,304,221** | **4,649,212** |
| Law Enforcement | | | |
| Salaries | 5,662,278 | 6,475,031 | 6,903,928 |
| Contractual | 337,199 | 321,886 | 375,886 |
| Commodities | 274,009 | 305,600 | 325,600 |
| Capital Outlay | 8,682 | | |
| | | | |
| Total | **6,282,168** | **7,102,517** | **7,605,414** |
| Finance | | | |
| Salaries | 600,910 | 641,430 | 673,170 |
| Contractual | 1,017,791 | 1,015,541 | 992,269 |
| Commodities | 18,554 | 18,200 | 18,200 |
| Capital Outlay | 24,516 | 20,000 | 20,000 |
| | | | |
| Total | **1,661,771** | **1,695,171** | **1,703,639** |
| Public Works | | | |
| Salaries | 3,127,169 | 3,630,921 | 3,787,410 |
| Contractual | 1,897,880 | 1,954,229 | 2,117,149 |
| Commodities | 704,100 | 782,427 | 810,848 |
| Capital Outlay | 1,553,848 | 222,000 | 154,000 |
| Total | **7,282,997** | **6,589,577** | **6,869,407** |
| Fire & Rescue | | | |
| Salaries | 3,807,529 | 4,566,613 | 5,197,611 |
| Contractual | 189,411 | 210,100 | 224,900 |
| Commodities | 88,262 | 112,500 | 117,000 |
| Capital Outlay | | | |
| | | | |
| Total | **4,085,202** | **4,889,213** | **5,539,511** |
| Planning & Engineering | | | |
| Salaries | 1,484,703 | 1,747,493 | 1,852,286 |
| Contractual | 143,460 | 224,714 | 206,523 |
| Commodities | 24,027 | 43,071 | 33,245 |
| Capital Outlay | 12,500 | | |
| | | | |
| Total | **1,664,690** | **2,015,278** | **2,092,054** |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Page 1 - Total | **25,198,913** | **26,595,977** | **28,459,237** |

| Adopted Budget<br>**General Fund - Detail Page 2** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Page 2 -Total | 0 | 0 | 0 |
| Page 1 -Total | **25,198,913** | **26,595,977** | **28,459,237** |
| Grand Total | **25,198,913** | **26,595,977** | **28,459,237** |

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

City of Derby 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Debt Service** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,520,341 | 1,351,957 | 1,512,901 |
| Receipts: | | | |
| Ad Valorem Tax | 1,755,852 | 1,944,936 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 30,894 | 18,500 | 18,500 |
| Motor Vehicle Tax | 164,967 | 155,190 | 162,237 |
| Recreational Vehicle Tax | 1,864 | 1,828 | 1,813 |
| 16/20M Vehicle Tax | 316 | 265 | 235 |
| Commercial Vehicle Tax | 604 | 606 | 574 |
| Watercraft Tax | 991 | 1,045 | 879 |
| Special Assessments | 3,093,354 | 2,588,412 | 2,495,201 |
| Rental Car Excise Tax | 13,005 | 13,000 | 13,000 |
| Recreation Commission Rent | 480,050 | 485,100 | 484,300 |
| Transfer from Capital Projects Fund | 136,290 | 875,074 | 557,669 |
| Interest on Idle Funds | 192,383 | 175,000 | 125,000 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **5,870,570** | **6,258,956** | **3,859,408** |
| **Resources Available:** | **7,390,911** | **7,610,913** | **5,372,309** |
| Expenditures: | | | |
| Bond Principal | 4,301,395 | 3,872,754 | 3,022,216 |
| Bond Interest | 1,737,559 | 2,225,258 | 1,797,411 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | 2,600,425 |
| Miscellaneous | | | |
| Does miscellanous exceed 10% Total Exp | | | |
| **Total Expenditures** | **6,038,954** | **6,098,012** | **7,420,052** |
| Unencumbered Cash Balance Dec 31 | 1,351,957 | 1,512,901 | xxxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 6,589,645 | 6,174,433 | 7,420,052 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 7,420,052 |
| | | Tax Required | 2,047,743 |
| | Delinquent Comp Rate: | 1.8% | 36,655 |
| | | Amount of 2025 Ad Valorem Tax | 2,084,398 |

| Adopted Budget **Library** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 98,089 | 60,241 | 130,354 |
| Receipts: | | | |
| Ad Valorem Tax | 1,287,520 | 1,401,484 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 15,497 | 8,700 | 8,700 |
| Motor Vehicle Tax | 116,323 | 113,793 | 116,905 |
| Recreational Vehicle Tax | 1,315 | 1,341 | 1,306 |
| 16/20M Vehicle Tax | 195 | 194 | 169 |
| Commercial Vehicle Tax | 419 | 445 | 414 |
| Watercraft Tax | 702 | 766 | 634 |
| Rental Car Excise Tax | 9,211 | 9,000 | 9,000 |
| Other Revenue | 7,278 | 0 | 0 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,438,460** | **1,535,723** | **137,128** |
| **Resources Available:** | **1,536,549** | **1,595,964** | **267,482** |
| Expenditures: | | | |
| Personnel | 856,918 | 973,057 | 1,145,194 |
| Contractual | 519,390 | 392,553 | 457,787 |
| Transfer to Library Employee Benefits Fund | 100,000 | 100,000 | 140,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,476,308** | **1,465,610** | **1,742,981** |
| Unencumbered Cash Balance Dec 31 | 60,241 | 130,354 | xxxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 1,555,195 | 1,589,779 | 1,742,981 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,742,981 |
| | | Tax Required | 1,475,499 |
| | Delinquent Comp Rate: | 1.8% | 26,411 |
| | | Amount of 2025 Ad Valorem Tax | 1,501,910 |

**CPA Summary**

City of Derby 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**Library Employee Benefits** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 27,135 | 43,574 | 18,655 |
| Receipts: | | | |
| Ad Valorem Tax | 133,017 | 144,772 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,649 | 900 | 900 |
| Motor Vehicle Tax | 12,034 | 11,745 | 12,076 |
| Recreational Vehicle Tax | 136 | 138 | 135 |
| 16/20M Vehicle Tax | 21 | 20 | 17 |
| Commercial Vehicle Tax | 44 | 46 | 43 |
| Watercraft Tax | 65 | 79 | 65 |
| Rental Car Excise Tax | 420 | 890 | 890 |
| Transfer from Library Fund | 100,000 | 100,000 | 140,000 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **247,386** | **258,590** | **154,126** |
| **Resources Available:** | **274,521** | **302,164** | **172,781** |
| Expenditures: | | | |
| Personnel | 230,947 | 283,509 | 325,354 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **230,947** | **283,509** | **325,354** |
| Unencumbered Cash Balance Dec 31 | 43,574 | 18,655 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 244,371 | 301,990 | 325,354 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 325,354 |
| | | Tax Required | 152,573 |
| | Delinquent Comp Rate: | 1.8% | 2,731 |
| | | Amount of 2025 Ad Valorem Tax | 155,304 |

| Adopted Budget<br>**0** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 1.8% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 0 |

**CPA Summary**

City of Derby 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Highway** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 519,765 | 828,667 | 771,551 |
| Receipts: | | | |
| State of Kansas Gas Tax | 709,228 | 677,330 | 677,330 |
| County Transfers Gas | 310,469 | 298,920 | 298,920 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,019,697** | **976,250** | **976,250** |
| **Resources Available:** | **1,539,462** | **1,804,917** | **1,747,801** |
| Expenditures: | | | |
| Personnel | 0 | 48,706 | 102,187 |
| Contractual | 45,189 | 455,000 | 455,000 |
| Capital Outlay | 665,606 | 529,660 | 1,190,614 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **710,795** | **1,033,366** | **1,747,801** |
| Unencumbered Cash Balance Dec 31 | 828,667 | 771,551 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 1,540,692 | 1,263,753 | 1,747,801 |

0

Adopted Budget

| **Special Parks & Recreation** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 183,335 | 287,441 | 398,553 |
| Receipts: | | | |
| Special Alcohol Tax | 107,906 | 111,112 | 110,444 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **107,906** | **111,112** | **110,444** |
| **Resources Available:** | **291,241** | **398,553** | **508,997** |
| Expenditures: | | | |
| Personnel | 0 | 0 | 74,618 |
| Capital Outlay | 3,800 | 0 | 434,379 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **3,800** | **0** | **508,997** |
| Unencumbered Cash Balance Dec 31 | 287,441 | 398,553 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 259,709 | 387,456 | 508,997 |

**CPA Summary**

City of Derby 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Drugs & Alcohol** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 164,414 | 100,829 | 141,902 |
| Receipts: | | | |
| Special Alcohol Tax | 107,906 | 111,112 | 110,444 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **107,906** | **111,112** | **110,444** |
| **Resources Available:** | **272,320** | **211,941** | **252,346** |
| Expenditures: | | | |
| Contractual | 59,120 | 70,039 | 72,591 |
| Capital Outlay | 112,371 | 0 | 179,921 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **171,491** | **70,039** | **252,512** |
| Unencumbered Cash Balance Dec 31 | 100,829 | 141,902 | -166 |
| 2024/2025/2026 Budget Authority Amount: | 252,931 | 185,410 | 252,512 |

**See Tab E**

Adopted Budget

| **Wastewater** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 11,617,155 | 23,893,167 | 19,885,636 |
| Receipts: | | | |
| Charges for Services | 3,553,956 | 3,832,841 | 4,192,009 |
| Connection Fees | 24,900 | 25,000 | 50,000 |
| Other Revenue | 3,660 | 2,600 | 2,600 |
| Bond Proceeds | 15,700,352 | 16,250,595 | 0 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **19,282,868** | **20,111,036** | **4,244,609** |
| **Resources Available:** | **30,900,023** | **44,004,203** | **24,130,245** |
| Expenditures: | | | |
| Personnel | 974,553 | 1,076,925 | 1,234,040 |
| Contractual | 992,431 | 205,238 | 206,638 |
| Commodities | 172,769 | 1,023,134 | 940,404 |
| Capital Outlay | 4,024,601 | 20,379,707 | 15,275,124 |
| Debt Service | 442,502 | 1,368,563 | 2,127,741 |
| Transfer to General Fund | 0 | 15,000 | 15,000 |
| Transfer to Wastewater CIP Reserve | 400,000 | 50,000 | 50,000 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **7,006,856** | **24,118,567** | **19,848,947** |
| Unencumbered Cash Balance Dec 31 | 23,893,167 | 19,885,636 | 4,281,298 |
| 2024/2025/2026 Budget Authority Amount: | 8,209,839 | 4,896,758 | 19,848,947 |

**See Tab C**

**CPA Summary**

City of Derby 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Aquatic Park** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,116,553 | 1,430,342 | 976,617 |
| Receipts: | | | |
| Electric Franchise Fee | 263,928 | 269,207 | 277,283 |
| Concession Revenue | 41,716 | 42,000 | 42,000 |
| DRC Net Revenue | 366,242 | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **671,886** | **311,207** | **319,283** |
| **Resources Available:** | **1,788,439** | **1,741,549** | **1,295,900** |
| Expenditures: | | | |
| Contractual | 317,892 | 439,932 | 441,024 |
| Capital Outlay | 40,205 | 325,000 | 75,000 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **358,097** | **764,932** | **516,024** |
| Unencumbered Cash Balance Dec 31 | 1,430,342 | 976,617 | 779,876 |
| 2024/2025/2026 Budget Authority Amount: | 511,421 | 766,017 | 516,024 |

Adopted Budget

| **Water System** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 8,952,470 | 10,944,422 | 8,638,449 |
| Receipts: | | | |
| Dividends | 2,265,242 | 2,736,781 | |
| Charges for Services | 224,605 | 2,081,068 | 8,045,773 |
| Operating Expense Reimbursement | 1,282,767 | 962,715 | |
| Bonds Sold | | 710,000 | |
| Interest on Idle Funds | 443,644 | 345,000 | 285,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **4,216,258** | **6,835,564** | **8,330,773** |
| **Resources Available:** | **13,168,728** | **17,779,986** | **16,969,222** |
| Expenditures: | | | |
| Personnel | 907,911 | 1,258,846 | 1,314,037 |
| Contractual | 584,962 | 5,154,971 | 5,744,497 |
| Commodities | 50,917 | 55,602 | 66,375 |
| Debt Service | 473,084 | 471,818 | 494,883 |
| Capital Outlay | 207,432 | 2,091,300 | 2,907,889 |
| Transfer to General Fund | | 109,000 | 390,000 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **2,224,306** | **9,141,537** | **10,917,681** |
| Unencumbered Cash Balance Dec 31 | 10,944,422 | 8,638,449 | 6,051,541 |
| 2024/2025/2026 Budget Authority Amount: | 5,524,538 | 5,892,564 | 10,917,681 |

**See Tab C**

**CPA Summary**

City of Derby 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Senior Service Advisory Board** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 24,644 | 28,153 | 34,153 |
| Receipts: | | | |
| Donations | 5,247 | 6,000 | 6,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **5,247** | **6,000** | **6,000** |
| **Resources Available:** | **29,891** | **34,153** | **40,153** |
| Expenditures: | | | |
| Special Fund Expenditures | 1,738 | 0 | 40,153 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,738** | **0** | **40,153** |
| Unencumbered Cash Balance Dec 31 | 28,153 | 34,153 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 41,050 | 42,859 | 40,153 |

Adopted Budget

| **Health Self-Insurance** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,876,985 | 966,329 | 881,817 |
| Receipts: | | | |
| Employee Premiums | 458,782 | 497,656 | 512,586 |
| Employer Premiums | 2,323,497 | 2,437,706 | 2,510,837 |
| Reimbursements | 32,522 | 33,785 | 34,720 |
| | | | |
| Interest on Idle Funds | 0 | | |
| Miscellaneous | 0 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **2,814,801** | **2,969,147** | **3,058,143** |
| **Resources Available:** | **4,691,786** | **3,935,476** | **3,939,960** |
| Expenditures: | | | |
| Wellness Program | 47,121 | 48,209 | 48,209 |
| Health & Dental Premiums | 13,901 | 777,644 | 816,526 |
| Health & Dental Claims | 3,664,435 | 2,227,806 | 2,436,571 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | 638,654 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **3,725,457** | **3,053,659** | **3,939,960** |
| Unencumbered Cash Balance Dec 31 | 966,329 | 881,817 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 3,859,237 | 4,270,787 | 3,939,960 |

| **CPA Summary** |
|---|
| |

City of Derby 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Stormwater Utility** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,742,049 | 2,853,272 | 2,757,318 |
| Receipts: | | | |
| User Fees | 643,661 | 675,470 | 742,416 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **643,661** | **675,470** | **742,416** |
| **Resources Available:** | **4,385,710** | **3,528,742** | **3,499,734** |
| Expenditures: | | | |
| Personnel | 272,645 | 286,363 | 438,667 |
| Contractual | 59,812 | 70,780 | 77,200 |
| Commodities | 1,675 | 3,200 | 3,250 |
| Debt Service | 47,269 | 121,081 | 122,665 |
| Capital Outlay | 1,151,037 | 290,000 | 1,200,000 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,532,438** | **771,424** | **1,841,782** |
| Unencumbered Cash Balance Dec 31 | 2,853,272 | 2,757,318 | 1,657,952 |
| 2024/2025/2026 Budget Authority Amount: | 1,874,638 | 1,196,525 | 1,841,782 |

Adopted Budget

| **Derby Difference Sales Tax** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,847,579 | 5,116,843 | 5,992,675 |
| Receipts: | | | |
| City Sales Tax | 3,864,888 | 6,986,413 | 7,751,887 |
| Reimbursements | | 42,438 | |
| | | | |
| | | | |
| Interest on Idle Funds | 34,442 | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **3,899,330** | **7,028,851** | **7,751,887** |
| **Resources Available:** | **7,746,909** | **12,145,694** | **13,744,562** |
| Expenditures: | | | |
| Personnel | 119,760 | | |
| Contractual | 199,135 | 480,188 | 430,449 |
| Commodities | 2,087 | 4,500 | 4,500 |
| Capital Outlay | 860,759 | 5,368,331 | 3,606,491 |
| Debt Service | 1,448,325 | | 2,114,747 |
| Transfer to Equipment Reserve | | 300,000 | 100,000 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **2,630,066** | **6,153,019** | **6,256,187** |
| Unencumbered Cash Balance Dec 31 | 5,116,843 | 5,992,675 | 7,488,375 |
| 2024/2025/2026 Budget Authority Amount: | 3,922,013 | 5,178,726 | 6,256,187 |

**See Tab C**

**CPA Summary**

City of Derby 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Derby Fights Addiction** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 76,363 | 117,728 | 132,728 |
| Receipts: | | | |
| Opioid Settlements | 78,158 | 15,000 | 5,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **78,158** | **15,000** | **5,000** |
| **Resources Available:** | **154,521** | **132,728** | **137,728** |
| Expenditures: | | | |
| Contractual | 36,793 | 0 | 137,728 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **36,793** | **0** | **137,728** |
| Unencumbered Cash Balance Dec 31 | 117,728 | 132,728 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 199,455 | 146,363 | 137,728 |

Adopted Budget

| **0** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 0 | 0 | 0 |

**CPA Summary**

City of Derby

**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: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **blic Safety Equipment Rese** | | **CIP Reserve** | | **Wastewater CIP Reserve** | | **Equipment Reserve** | | **Fleet Management Reserve** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 2,071,060 | Cash Balance Jan 1 | 4,837,365 | Cash Balance Jan 1 | 1,095,854 | Cash Balance Jan 1 | 351,041 | 8,355,320 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | Reimbursements | 210,000 | Sewer Connection Fees | 58,100 | Reimbursements | 37,417 | Charges for Services | 133,708 | |
| | | Transfer from General Fu | 400,000 | Interest Income | 249,979 | Transfer from General Fu | 423,270 | | | |
| | | | | Transfer from Wastewate | 400,000 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 610,000 | Total Receipts | 708,079 | Total Receipts | 460,687 | Total Receipts | 133,708 | 1,912,474 |
| Resources Available: | 0 | Resources Available: | 2,681,060 | Resources Available: | 5,545,444 | Resources Available: | 1,556,541 | Resources Available: | 484,749 | 10,267,794 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | Capital Improvements | 696,309 | Revolving Loan | 74,302 | New Equipment | 528,042 | Fleet Vehicle Lease | 155,880 | |
| | | | | Capital Improvements | 3,319,050 | | | Fleet Vehicle Equipment | 247,759 | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 696,309 | Total Expenditures | 3,393,352 | Total Expenditures | 528,042 | Total Expenditures | 403,639 | 5,021,342 |
| Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 1,984,751 | Cash Balance Dec 31 | 2,152,092 | Cash Balance Dec 31 | 1,028,499 | Cash Balance Dec 31 | 81,110 | **5,246,452** ** |
| | | | | | | | | | | **5,246,452** ** |

**Note: These two block figures should agree.

**CPA Summary**

City of Derby

**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: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **w Enforcement Trust-Fede** | | **aw Enforcement Trust-Sta** | | **nforcement Trust-State Pe** | | **Capital Projects** | | **STAR Bonds** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 3,439 | Cash Balance Jan 1 | 33,051 | Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 14,594,060 | Cash Balance Jan 1 | 12,203,818 | 26,834,368 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest Income | 13 | Interest Income | 65 | Transfer from LETF Trus | 30,790 | Temp Note Issued | 11,669,879 | Interest Income | 598,397 | |
| | | State Forfeitures | -506 | | | G.O. Bonds Sold | 2,989,641 | Escrow Activity | 2,434,016 | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 13 | Total Receipts | -441 | Total Receipts | 30,790 | Total Receipts | 14,659,520 | Total Receipts | 3,032,413 | 17,722,295 |
| Resources Available: | 3,452 | Resources Available: | 32,610 | Resources Available: | 30,790 | Resources Available: | 29,253,580 | Resources Available: | 15,236,231 | 44,556,663 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | Transfer to LETF Trust-S | 30,790 | | | Debt Service | 3,318,826 | Debt Service | 3,022,911 | |
| | | | | | | Capital Improvements | 7,732,078 | Capital Improvements | 93,368 | |
| | | | | | | Transfer to General Fund | 350,000 | | | |
| | | | | | | Transfer to Bond & Interc | 136,290 | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 30,790 | Total Expenditures | 0 | Total Expenditures | 11,537,194 | Total Expenditures | 3,116,279 | 14,684,263 |
| Cash Balance Dec 31 | 3,452 | Cash Balance Dec 31 | 1,820 | Cash Balance Dec 31 | 30,790 | Cash Balance Dec 31 | 17,716,386 | Cash Balance Dec 31 | 12,119,952 | **29,872,400** ** |
| | | | | | | | | | | **29,872,400** ** |

**Note: These two block figures should agree.

**CPA Summary**

City of Derby

**NON-BUDGETED FUNDS (C)**

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-C

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **A (American Rescue Plan** | | | | | | | | | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 2,931,828 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 2,931,828 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 0 |
| Resources Available: | 2,931,828 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 2,931,828 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Capital Improvements | 2,931,828 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 2,931,828 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 2,931,828 |
| Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **0** ** |
| | | | | | | | | | | **0** ** |

**Note: These two block figures should agree.

**CPA Summary**

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

2026

The governing body of

**City of Derby**

will meet on August 26, 2025 at 6:30 PM at City Hall - 611 N Mulberry, Suite 300, Derby, Kansas 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 derbyks.com 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 | 26,022,183 | 35.847 | 26,770,977 | 35.177 | 41,375,737 | 12,569,714 | 34.677 |
| Debt Service | 6,038,954 | 5.650 | 6,098,012 | 5.750 | 7,420,052 | 2,084,398 | 5.750 |
| Library | 1,476,308 | 4.143 | 1,465,610 | 4.143 | 1,742,981 | 1,501,910 | 4.143 |
| Library Employee Benefits | 230,947 | 0.428 | 283,509 | 0.428 | 325,354 | 155,304 | 0.428 |
| Special Highway | 710,795 | | 1,033,366 | | 1,747,801 | | |
| Special Parks & Recreation | 3,800 | | | | 508,997 | | |
| Special Drugs & Alcohol | 171,491 | | 70,039 | | 252,512 | | |
| Wastewater | 7,006,856 | | 24,118,567 | | 19,848,947 | | |
| Aquatic Park | 358,097 | | 764,932 | | 516,024 | | |
| Water System | 2,224,306 | | 9,141,537 | | 10,917,681 | | |
| Senior Service Advisory Boarc | 1,738 | | | | 40,153 | | |
| Health Self-Insurance | 3,725,457 | | 3,053,659 | | 3,939,960 | | |
| Stormwater Utility | 1,532,438 | | 771,424 | | 1,841,782 | | |
| Derby Difference Sales Tax | 2,630,066 | | 6,153,019 | | 6,256,187 | | |
| Derby Fights Addiction | 36,793 | | | | 137,728 | | |
| Non-Budgeted Funds-A | 5,021,342 | | | | | | |
| Non-Budgeted Funds-B | 14,684,263 | | | | | | |
| Non-Budgeted Funds-C | 2,931,828 | | | | | | |
| Totals | 74,807,662 | 46.068 | 79,724,651 | 45.498 | 96,871,896 | 16,311,326 | 44.998 |
| | | | | | | *Revenue Neutral Rate*** | *42.457* |
| Less: Transfers | 1,840,350 | | 1,974,074 | | 1,867,669 | | |
| Net Expenditure | 72,967,312 | | 77,750,577 | | 95,004,227 | | |
| Total Tax Levied | 14,680,899 | | 15,389,908 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 318,679,308 | | 338,251,544 | | 362,474,871 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 55,445,000 | 61,010,000 | 73,510,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 6,360,000 | 12,630,000 | 22,230,000 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 61,805,000 | 73,640,000 | 95,740,000 |

*Tax rates are expressed in mills

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

Megan Pater

City Official Title: Finance Director

City of Derby 2026

**2026 Neighborhood Revitalization Rebate**

| Budgeted Funds for 2026 | 2025 Ad Valorem before Rebate** | 2025 Mil Rate before Rebate | Estimate 2026 NR Rebate |
|---|---|---|---|
| General | | | 0 |
| Debt Service | | | 0 |
| Library | | | 0 |
| Library Employee Benefits | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| TOTAL | 0 | 0.000 | 0 |

2025 July 1 Valuation: 362,474,871

Valuation Factor: 362,474.871

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

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

## Legal Publication
(Published in The Derby Informer on Aug. 6, 2025)

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

State of Kansas
City
2026

The governing body of

**City of Derby**

will meet on August 26, 2025 at 6:30 PM at City Hall - 611 N Mulberry, Suite 300, Derby, Kansas 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 derbyks.com 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 | 26,022,183 | 35.847 | 26,770,977 | 35.177 | 41,296,237 | 12,615,021 | 34.802 |
| Debt Service | 6,038,954 | 5.650 | 6,098,012 | 5.750 | 7,420,052 | 2,084,398 | 5.750 |
| Library | 1,476,308 | 4.143 | 1,445,844 | 4.143 | 1,762,747 | 1,501,910 | 4.143 |
| Library Employee Benefits | 230,947 | 0.428 | 277,263 | 0.428 | 311,600 | 155,304 | 0.428 |
| Special Highway | 710,795 | | 1,033,366 | | 1,747,801 | | |
| Special Parks & Recreation | 3,800 | | | | 508,997 | | |
| Special Drugs & Alcohol | 171,491 | | 70,039 | | 252,512 | | |
| Wastewater | 7,006,856 | | 24,118,567 | | 19,848,947 | | |
| Aquatic Park | 358,097 | | 764,932 | | 516,024 | | |
| Water System | 2,224,306 | | 9,141,537 | | 10,917,681 | | |
| Senior Service Advisory Bo | 1,738 | | | | 40,153 | | |
| Health Self-Insurance | 3,725,457 | | 3,053,659 | | 3,939,960 | | |
| Stormwater Utility | 1,532,438 | | 771,424 | | 1,841,782 | | |
| Derby Difference Sales Tax | 2,630,066 | | 6,153,019 | | 6,256,187 | | |
| Derby Fights Addiction | 36,793 | | | | 137,728 | | |
| Non-Budgeted Funds-A | 5,021,342 | | | | | | |
| Non-Budgeted Funds-B | 14,684,263 | | | | | | |
| Non-Budgeted Funds-C | 2,931,828 | | | | | | |
| Totals | 74,807,662 | 46.068 | 79,698,639 | 45.498 | 96,798,408 | 16,356,633 | 45.123 |
| | | | | | | *Revenue Neutral Rate*** | *42.457* |
| Less: Transfers | 1,840,350 | | 1,974,074 | | 1,847,669 | | |
| Net Expenditure | 72,967,312 | | 77,724,565 | | 94,950,739 | | |
| Total Tax Levied | 14,680,899 | | 15,389,908 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 318,679,308 | | 338,251,544 | | 362,474,871 | | |
| Outstanding Indebtedness, January 1, | 2023 | | 2024 | | 2025 | | |
| G.O. Bonds | 55,445,000 | | 61,010,000 | | 73,510,000 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 6,360,000 | | 12,630,000 | | 22,230,000 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 61,805,000 | | 73,640,000 | | 95,740,000 | | |

*Tax rates are expressed in mills

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

Megan Pater
City Official Title: Finance Director

Resolution No. 31- 2025

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

**WHEREAS**, the Revenue Neutral rate for the City of Derby was calculated as 42.457 mills by the Sedgwick County Clerk; and

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

**WHEREAS,** the Governing Body held a hearing on August 26, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS,** the Governing Body of the City of Derby, 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 DERBY:**

The City of Derby shall levy a property tax rate exceeding the Revenue Neutral Rate for the 2026 budget.

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 26th day of August, 2025 and **SIGNED** by the Mayor.

THE CITY OF DERBY SEAL SEDGWICK COUNTY, KANSAS

**CITY OF DERBY, KANSAS**

Mark A. Staats, Mayor

Attest:

Lynn Ciarleglio, City Clerk

Approved as to form:

Jacqueline R. Butler, City Attorney

RECEIVED

SEP 0 3 2025

Sedgwick Co. Clerk

## Roll Call Vote

A Roll Call Vote of the Derby City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on AUGUST 26, 2025
Resolution No. 31-2025

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Kristi Truitt | X | | |
| Mike Neel | X | | |
| Elizabeth Stanton (absent) | | | (absent) |
| Nick Engle | X | | |
| Jenny Webster (absent) | | | (absent) |
| Rick Coleman | X | | |
| Wayne Molt, Jr. | X | | |
| Larry Gould | X | | |
| Mark A. Staats, Mayor | | | X |
| **TOTAL** | **6** | **0** | **3** |

Certified:

Lynn Ciarleglio, City Clerk

THE CITY OF DERBY
SEAL
SEDGWICK COUNTY, KANSAS