State of Kansas
City
2025

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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 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			
Fund	**K.S.A.**				
General	12-101a	6	561,025	98,759	26.839
Employee Benefits	12-16, 102	7	227,000	162,979	44.291
Special Highway		8	19,778		
Machinery & Equipment		8	426,370		
Water Depreciation Reserve		9	105,449		
Sewer Pond Reserve		9	161,198		
Refuse Utility		10	59,880		
Storm Sewer Utility		10	109,340		
Water Utility		11	378,196		
Sewer Utility		12	64,137		
Non-Budgeted Funds-A		13			
Totals		xxxxxx	2,112,373	261,738	71.130
Budget Hearing Notice		14			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					3,679,737
Neighborhood Revitalization		15			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	71.146
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@mandt.cpa
Attest: Aug 16, 2024

Jana Jurkensa
County Clerk

Governing Body

Page No. 1

City of Deerfield

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	145,455	21,618	172	538	729	33
Employee Benefits	116,283	17,282	138	431	582	27
TOTAL	261,738	38,900	310	969	1,311	60

County Treas Motor Vehicle Estimate 38,900
County Treas Recreational Vehicle Estimate 310
County Treas 16/20M Vehicle Estimate 969
County Treas Commercial Vehicle Tax Estimate 1,311
County Treas Watercraft Tax Estimate 60

Motor Vehicle Factor 0.14862
Recreational Vehicle Factor 0.00118
16/20M Vehicle Factor 0.00370
Commercial Vehicle Factor 0.00501
Watercraft Factor 0.00023

City of Deerfield 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Machinery & Equipment	15,000	15,000	15,000	K.S.A. 12-1, 117
General	Sewer Utility	16,250	20,000		K.S.A. 12-825d
General	Sewer Pond Reserve	258,000	25,000	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	-	-	10,000	K.S.A. 12-825d
Storm Sewer Utility	Employee Benefits Fund		50,000	50,000	K.S.A. 12-825d
	Totals	469,250	140,000	130,000	
	Adjustments				
	Adjusted Totals	469,250	140,000	130,000	

City of Deerfield

2025

STATEMENT OF INDEBTEDNESS

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

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 2024	Payments Due 2024	Payments Due 2025
				Totals	**0**	**0**	**0**

City of Deerfield 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	399,946	386,276	230,025
Receipts:			
Ad Valorem Tax	104,811	145,455	xxxxxxxxxxxxxxxx
Delinquent Tax	11,261	3,000	
Motor Vehicle Tax	21,738	16,243	21,618
Recreational Vehicle Tax	263	211	172
16/20M Vehicle Tax		50	538
Commercial Vehicle Tax		711	729
Watercraft Tax		14	33
Local Sales Tax	80,426	110,000	110,000
Franchise Tax	25,122	25,000	25,000
License and Permits/Fees	6,850	2,500	2,500
Wheatland Collection Fees	9,600	9,600	9,600
Municipal Court Fines	780	2,000	1,000
Gas Well Royalties	1,336	1,000	1,000
Rent/Lease	4,820	4,820	4,820
Insurance Proceeds	99,447		
Transfers In	15		
Grant Revenue		97,000	
Interest on Idle Funds	70,336	50,000	50,000
Neighborhood Revitalization Rebate	(3,998)	(3,695)	(1,986)
Miscellaneous	11,889	10,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**444,696**	**473,909**	**235,024**
Resources Available:	**844,642**	**860,185**	**465,049**
Expenditures:			
Personal Services	54,674	65,000	75,000
Contractual Services	63,096	100,000	125,000
Commodities	15,757	15,000	25,000
Capital Outlay		106,660	273,525
Main Street Project		250,000	
Animal Control	4,107	7,500	10,000
Street Department - Lighting	10,881	11,000	12,500
Zoning	20,601	15,000	
Transfers Out	289,250	60,000	40,000
Total Expenditures	**458,366**	**630,160**	**561,025**
Unencumbered Cash Balance Dec 31	386,276	230,025	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	681,358	662,550	561,025
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	561,025
		Tax Required	95,976
	Delinquent Comp Rate:	2.9%	2,783
		Amount of 2024 Ad Valorem Tax	98,759

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,581	11,409	266
Receipts:			
Ad Valorem Tax	146,209	116,283	xxxxxxxxxxxxxxxx
Delinquent Tax	9,722	3,000	3,000
Motor Vehicle Tax	23,340	22,657	17,282
Recreational Vehicle Tax	266	295	138
16/20M Vehicle Tax		69	431
Commercial Vehicle Tax		991	582
Watercraft Tax		20	27
Transfer fom Storm Sewer Utility		50,000	50,000
Neighborhood Revitalization Rebate	(5,577)	(2,958)	(3,112)
Total Receipts	**173,960**	**190,357**	**68,348**
Resources Available:	**180,541**	**201,766**	**68,614**
Expenditures:			
Insurance and Bonds	8,472	9,000	9,500
KPERS	23,245	27,500	30,000
Social Security	19,922	25,000	27,500
Health Insurance	117,493	140,000	160,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**169,132**	**201,500**	**227,000**
Unencumbered Cash Balance Dec 31	11,409	266	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	175,600	165,500	227,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	227,000
		Tax Required	158,386
	Delinquent Comp Rate:	2.9%	4,593
		Amount of 2024 Ad Valorem Tax	162,979

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,928	2,018	908
Receipts:			
State of Kansas Gas Tax	18,659	18,690	18,670
Miscellaneous	195	200	200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,854**	**18,890**	**18,870**
Resources Available:	**28,782**	**20,908**	**19,778**
Expenditures:			
Personal Services	4,349	5,000	5,000
Contractual Services	15,001	15,000	14,778
Commodities	7,414		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,764**	**20,000**	**19,778**
Unencumbered Cash Balance Dec 31	2,018	908	0
2023/2024/2025 Budget Authority Amount	32,090	28,608	19,778

Adopted Budget

Machinery & Equipment	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	408,904	346,370	381,370
Receipts:			
Transfer from Water Utility	20,000	20,000	20,000
Transfer from General Fund	15,000	15,000	15,000
Transfer from Refuse	0	0	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**35,000**	**35,000**	**45,000**
Resources Available:	**443,904**	**381,370**	**426,370**
Expenditures:			
Capital Outlay	97,534		426,370
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**97,534**	**0**	**426,370**
Unencumbered Cash Balance Dec 31	346,370	381,370	0
2023/2024/2025 Budget Authority Amount	438,904	488,904	426,370

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Depreciation Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	75,449	85,449	95,449
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:	**85,449**	**95,449**	**105,449**
Expenditures:			
Capital Outlay			105,449
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**105,449**
Unencumbered Cash Balance Dec 31	85,449	95,449	0
2023/2024/2025 Budget Authority Amount	85,449	95,449	105,449

Adopted Budget

Sewer Pond Reserve	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	26,698	411,198	136,198
Receipts:			
Transfer from General Fund	258,000	25,000	25,000
Transfer from Water Utility	150,000	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**408,000**	**25,000**	**25,000**
Resources Available:	**434,698**	**436,198**	**161,198**
Expenditures:			
Capital Outlay	23,500	300,000	161,198
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,500**	**300,000**	**161,198**
Unencumbered Cash Balance Dec 31	411,198	136,198	0
2023/2024/2025 Budget Authority Amount	450,198	75,198	161,198

City of Deerfield 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	29,043	4,630	2,130
Receipts:			
Charge for Services	47,157	50,000	57,750
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**47,157**	**50,000**	**57,750**
Resources Available:	**76,200**	**54,630**	**59,880**
Expenditures:			
Personal Services	45,792	25,000	27,500
Contractual Services	7,415	10,000	7,500
Commodities	10,777	12,500	12,500
Capital Outlay	7,586	5,000	2,380
Transfer to Machinery & Equipment			10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**71,570**	**52,500**	**59,880**
Unencumbered Cash Balance Dec 31	4,630	2,130	0
2023/2024/2025 Budget Authority Amount	81,198	73,043	59,880

Adopted Budget

Storm Sewer Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	123,087	134,340	96,840
Receipts:			
Charge for Services	12,127	12,500	12,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,127**	**12,500**	**12,500**
Resources Available:	**135,214**	**146,840**	**109,340**
Expenditures:			
Contractual Services	874		
Capital Outlay			59,340
Transfer to Employee Benefits		50,000	50,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**874**	**50,000**	**109,340**
Unencumbered Cash Balance Dec 31	134,340	96,840	0
2023/2024/2025 Budget Authority Amount	134,049	147,087	109,340

City of Deerfield

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	275,943	74,796	196
Receipts:			
Water Sales	151,638	175,000	195,000
Penalties and Reconnect Fees	3,944	3,000	3,000
Water Line Grant		212,000	
KWO Grant		85,000	180,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**155,582**	**475,000**	**378,000**
Resources Available:	**431,525**	**549,796**	**378,196**
Expenditures:			
Personal Services	107,744	112,500	130,000
Contractual Services	23,319	24,000	27,500
General	10,189	12,500	12,500
Production	12,205	15,000	15,000
Distribution	23,214	20,000	20,000
Utility Deposit Interest	58	600	750
Capital Outlay		335,000	142,446
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	**356,729**	**549,600**	**378,196**
Unencumbered Cash Balance Dec 31	74,796	196	0
2023/2024/2025 Budget Authority Amount	470,301	326,693	378,196

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,057	137	3,137
Receipts:			
Sewer Collections	40,637	47,500	61,000
Transfer from General Fund	16,250	20,000	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**56,887**	**67,500**	**61,000**
Resources Available:	**62,944**	**67,637**	**64,137**
Expenditures:			
Personal Services	34,604	35,000	35,000
Contractual Services	26,053	27,000	26,637
Commodities	2,150	2,500	2,500
Capital Outlay			
Transfer to Sewer Pond Reserve			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**62,807**	**64,500**	**64,137**
Unencumbered Cash Balance Dec 31	137	3,137	0
2023/2024/2025 Budget Authority Amount	59,505	64,057	64,137

City of Deerfield 2025

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 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	12,802	Cash Balance Jan 1		69,830
Receipts:		Receipts:		Receipts:		
		Receipts	3,450			
Total Receipts	0	Total Receipts	3,450	Total Receipts	0	3,450
Resources Available:	57,028	Resources Available:	16,252	Resources Available:	0	73,280
Expenditures:		Expenditures:		Expenditures:		
		Disbursements	3,398			
Total Expenditures	0	Total Expenditures	3,398	Total Expenditures	0	3,398
Cash Balance Dec 31	57,028	Cash Balance Dec 31	12,854	Cash Balance Dec 31	0	**69,882**
						69,882

moved into the new location in August of 1974. An open

Decorated in cheerful oranges, yellows and browns, the library's new furnishings

of the youngest members of the community as well as the oldest, just as it still does to-

dent, Investigator and Advocate; and Museum archives.

PUBLIC NOTICE

(Published in The Lakin Independent, Lakin, Kansas on Wednesday, July 31, 2024.)

State of Kansas
City

NOTICE OF BUDGET HEARING

2025

The governing body of

City of Deerfield

will meet on August 12, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	458,366	36.340	630,160	42.709	561,025	98,759	26.845
Employee Benefits	169,132	50.693	201,500	34.143	227,000	162,979	44.301
Special Highway	26,764		20,000		19,778		
Machinery & Equipment	97,534				426,370		
Water Depreciation Reserve					105,449		
Sewer Pond Reserve	23,500		300,000		161,198		
Refuse Utility	71,570		52,500		59,880		
Storm Sewer Utility	874		50,000		109,340		
Water Utility	356,729		549,600		378,196		
Sewer Utility	62,807		64,500		64,137		
Non-Budgeted Funds-A	3,398						
Totals	1,270,674	87.033	1,868,260	76.852	2,112,373	261,738	71.146
						*Revenue Neutral Rate***	*71.146*
Less: Transfers	469,250		140,000		130,000		
Net Expenditure	801,424		1,728,260		1,982,373		
Total Tax Levied	261,734		261,738		xxxxxxxxxxxxxx		
Assessed Valuation	3,007,326		3,405,772		3,678,906		

Outstanding Indebtedness, January 1,

	2022	2023	2024
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 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	101,961	27.715	1,986
Employee Benefits	159,777	43.431	3,112
TOTAL	261,738	71.146	5,098

2024 July 1 Valuation: 3,678,906

Valuation Factor: 3,678.906

Neighborhood Revitalization Subj to Rebate: 71,646

Neighborhood Revitalization factor: 71.646