State of Kansas
City

2026

CERTIFICATE

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
City of Summerfield
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	103,984	31,178	45.684
Debt Service	10-113				
Library	12-1220				
Special Highway		7	4,893		
Water		7	41,338		
Electric		8	155,762		
Sewer		8	25,800		
		9			
Wildlife & Parks-Health Grants		9			
Non-Budgeted Funds		10			
Totals		xxxxxx	331,777	31,178	
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			682,464
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	39.830
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Carolyn Brock

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

Date Attested: 9-23 2025

Sandra K Wilson
County Clerk

Craig Wiele
Loyd Schutz
Robert J. Allen

Governing Body

City of Summerfield

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	27,178	7,518	287	436	672	436
Debt Service						
Library						
TOTAL	27,178	7,518	287	436	672	436

County Treas Motor Vehicle Estimate 7,518

County Treas Recreational Vehicle Estimate 287

County Treas 16/20M Vehicle Estimate 436

County Treas Commercial Vehicle Tax Estimate 672

County Treas Watercraft Tax Estimate 436

Motor Vehicle Factor 0.27662

Recreational Vehicle Factor 0.01056

16/20 Vehicle Factor 0.01604

Commercial Vehicle Factor 0.02473

Watercraft Factor 0.01604

City of Summerfield

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	Capital Improvement Res				12-1,118
Electric	Capital Improvement Re	-	10,000	10,000	12-825d
Sewer	Capital Improvement Re	10,000	10,000	10,000	12-825d
General	Equipment Reserve				12-1,117
ARPA	Electric	-			12-825d
	Totals	10,000	20,000	20,000	
	Adjustments*				
	Adjusted Totals	10,000	20,000	20,000	

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

State of Kansas
City

City of Summerfield

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None'											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Summerfield

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	**0**	**0**	**0**

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

City of Summerfield 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	38,057	38,711	32,613
Receipts:			
Ad Valorem Tax	22,145	27,178	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		6,672	7,518
Recreational Vehicle Tax		347	287
16/20M Vehicle Tax		518	436
Commercial Vehicle Tax		805	672
Watercraft Tax		12	436
Gross Earning (Intangible) Tax		688	929
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor (all)	1,977	2,286	1,390
Operating Revenues	11,350		
Licenses-Beer		100	100
Rent		200	200
Election Rent		150	150
Building Permits			
Rural Fire/Borden Bar (Expense Refund)	10,500	10,500	10,500
Restruant Insurance Reimbursement	1,692	1,600	1,600
Patronage		500	500
Mowing		400	400
Workman's Comp Refund		500	500
Cemetery Fence Reimbursement			
Refunds			
Demoliton Reimbursement			
Sale of Materials			
Solid Waste Collections	13,846	14,000	14,000
Interest on Idle Funds	7,000	700	700
Neighborhood Revitalization Rebate		-125	-125
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**68,510**	**67,031**	**40,193**
Resources Available:	106,567	105,742	72,806
Expenditures:			
Salaries & Wages	1,992	4,000	5,500
Employee Benefits	4,059	5,000	7,000
Council Members	748	700	700
Contract Labor			
Operating Expenses	14,375	14,329	11,905
Fuels	1,296	2,000	2,000
Propane			1,000
Repairs & Supplies	3,237	7,000	7,000
Insurance	24,874	24,000	28,000
Office Supplies			500
Communications/Phone			2,000
Park Project			
Legal Fees/Publications	810	1,500	1,500
Beer Licenses			
Chemicals			100
Street Repairs/Rock/Mowing			21,579
Property Taxes			100
Budget			500
Dues	376	500	500
Milage Reimbursement	2,122	100	100
Demolations			
Cemetery Fence			
Transfer to Equipment Reserve			
Transfer to Capital Improvements			
Solid Waste Expenses	13,967	14,000	14,000
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**67,856**	**73,129**	**103,984**
Unencumbered Cash Balance Dec 31	38,711	32,613	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	69,703	73,829	103,984
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	103,984
		Tax Required	31,178
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	31,178

CPA Summary

City of Summerfield 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,257	7,130	903
Receipts:			
State of Kansas Gas Tax	3,355	3,990	3,990
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,355**	**3,990**	**3,990**
Resources Available:	**10,612**	**11,120**	**4,893**
Expenditures:			
Street Repair and Maint	3,482	10,217	4,893
Oil			
Gravel/Rock			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,482**	**10,217**	**4,893**
Unencumbered Cash Balance Dec 31	7,130	903	0
2024/2025/2026 Budget Authority Amoun	10,203	10,217	4,893

Adopted Budget Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,869	7,138	2,938
Receipts:			
Charges to Customers	34,146	36,000	36,000
Deposits	100		
Sales Tax	2,200	2,400	2,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**36,446**	**38,400**	**38,400**
Resources Available:	**46,315**	**45,538**	**41,338**
Expenditures:			
Salaries & Wages	15,932	17,000	17,000
Contract Labor		1,000	1,000
UtilitySupport Contract (Tower)	7,400	7,500	8,000
Water Protection Fees	407	400	400
Repairs/Supplies	735	2,500	4,213
Billing Expenses/Postage	123	700	700
Electricity	2,457	4,000	4,000
Fuel			
Chemicals			
Permits			
Testing			
Dues			
Software Fees			
Conference fee/Travel			
Operator License Renewal			
Publications			
Office Supplies			
Transfer to Capital Improvements			
Transfer to Equipment Reserve			
Sales Tax	2,475	2,500	2,500
Operations	9,648	7,000	3,525
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**39,177**	**42,600**	**41,338**
Unencumbered Cash Balance Dec 31	7,138	2,938	0
2024/2025/2026 Budget Authority Amoun	38,824	43,594	41,338

See Tab A

CPA Summary

City of Summerfield 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	71,029	69,128	36,361
Receipts:			
Charges to Customers	124,796	121,000	121,000
Meter Deposits	150	500	500
Transformer Reimbusement			
State of Kansas			
Insurance Refund			
Transfer from ARPA			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**124,946**	**121,500**	**121,500**
Resources Available:	**195,975**	**190,628**	**157,861**
Expenditures:			
Salaries & Wages	1,922	5,000	5,000
Wholesale Electricity	84,851	116,505	118,000
Contract Labor		12,000	12,000
Repairs	32,527	10,000	10,000
Billing Expenses/Postage	251	300	300
Utility Deposit Refunds		250	250
Publications		100	100
Software Fees		112	112
Transfer to Capital Improvements		10,000	10,000
ARPA Report			
Tree Trimming			
Mileage reimbursement			
Materials	7,296		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**126,847**	**154,267**	**155,762**
Unencumbered Cash Balance Dec 31	69,128	36,361	2,099
2024/2025/2026 Budget Authority Amount	165,908	154,267	155,762

Adopted Budget Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,700	15,078	9,278
Receipts:			
Charges to Customers	19,016	19,000	19,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**19,016**	**19,000**	**19,000**
Resources Available:	**33,716**	**34,078**	**28,278**
Expenditures:			
Salaries & Wages	7,364	8,000	9,000
Operating Cost	552	3,000	3,000
Billing Cost	123	200	200
Repairs	599	2,000	2,000
Conference Fees/Travel		450	450
Permits		200	200
Testing		500	500
Dues		100	100
Operator License Renewal		100	100
Publications			
Software Fees		250	250
Transfer to Capital Improvements	10,000	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**18,638**	**24,800**	**25,800**
Unencumbered Cash Balance Dec 31	15,078	9,278	2,478
2024/2025/2026 Budget Authority Amount	21,773	29,000	25,800

CPA Summary

City of Summerfield 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Federal Aid/Governor			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Transfer to Electric			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

Adopted Budget **Wildlife & Parks-Health Grants**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	129,060	0	0
Receipts:			
*** Non-Budgeted****			
Federal Aid-Wildlife & Parks			
State Aid- Health & Enviroment			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	129,060	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	129,060	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

City of Summerfield

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Outlay Reserve		**Equipment Reserve**		**Electric Reserve**		**Water Reserve**		**Sewer Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	111,071	Cash Balance Jan 1	300	Cash Balance Jan 1	15,000	Cash Balance Jan 1	15,000	Cash Balance Jan 1	15,000	156,371
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from Electric										
TR from Sewer	10,000									
Total Receipts	10,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	10,000
Resources Available:	121,071	Resources Available:	300	Resources Available:	15,000	Resources Available:	15,000	Resources Available:	15,000	166,371
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Truck	35,000									
Total Expenditures	35,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	35,000
Cash Balance Dec 31	86,071	Cash Balance Dec 31	300	Cash Balance Dec 31	15,000	Cash Balance Dec 31	15,000	Cash Balance Dec 31	15,000	131,371 **
										131,371 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Summerfield

will meet on September 23, 2025 at 7:00 PM at Summerfield City Hall, 310 Main, Summerfield for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 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	67,856	44.356	73,129	42.330	103,984	31,178	45.690
Special Highway	3,482		10,217		4,893		
Water	39,177		42,600		41,338		
Electric	126,847		154,267		155,762		
Sewer	18,638		24,800		25,800		
Wildlife & Parks-Health Gra							
Non-Budgeted Funds	35,000						
Totals	291,000	44.356	305,013	42.330	331,777	31,178	45.690
						*Revenue Neutral Rate***	*39.830*
Less: Transfers	10,000		20,000		20,000		
Net Expenditure	281,000		285,013		311,777		
Total Tax Levied	27,178		27,178		xxxxxxxxxxxxxxxxx		
Assessed Valuation	612,721		0		682,380		

*Tax rates are expressed in mills

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

Sherryl Burger

City Official Title: City Clerk

Resolution No. 25-01

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

WHEREAS, the Revenue Neutral Rate for the City of Summerfield was calculated as 39.83 mills by the Marshall County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 1, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Summerfield, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE :,I1,

The City of Summerfield shall levy a property tax rate exceeding the Revenue Neutral Rate of 39.83 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 1st day of September (month and year) and SIGNED by the Mayor.

Mayor

Attested:
Sheryl Burger
City Clerk

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Jamie Smith	X		
Jay Renz Jr.	X		
Jared Sheibe	X		
Craig Wiebe	X		
Total			

Attested: 4

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

Edmar Corachia, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Marysville Advocate, a newspaper printed and published in the City of Marysville, County of Marshall, State of Kansas, and that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and the hereto attached:

PUBLICATION DATES:
Aug. 14, 2025

NOTICE ID: gJNtB7FHM20kvOrnWFve
NOTICE NAME: Summerfield City Notice of Hearing
Publication Fee: 130.42

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Edmar Corachia

(Signed)_____

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

VERIFICATION

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 08/15/2025

_____
Notary Public
Notarized remotely online using communication technology via Proof.

COLUMN SOFTWARE PBC
9450 SW GEMINI DR PMB 79042
BEAVERTON OR 97008-7105

011054 3 48 138 **********AUTO**ALL FOR AADC 640
MARSHALL COUNTY COURTHOUSE
PO Box 149 1201 Broadway
Marysville KS 66508-1186



011054

BUDGET HEARING

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Summerfield
will meet on September 1, 2025 at 7:00 PM at Summerfield City Hall, 310 Main, Summerfield for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
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Water	39,177		42,600		41,338		
Electric	126,847		154,267		155,762		
Sewer	18,638		24,800		25,800		
Wildlife & Parks-Health Gra							
Non-Budgeted Funds	35,000						
Totals	291,000	44.356	305,013	42.330	391,777	31,178	45.690
						*Revenue Neutral Rate***	*39.830*
Less: Transfers	10,000		20,000		20,000		
Net Expenditure	281,000		285,013		371,777		
Total Tax Levied	27,178		27,178		xxxxxxxxxxxxxxxxx		
Assessed Valuation	612,721		0		682,380		

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

Sherryl Burger
City Official Title: City Clerk

(First published in The Marysville Advocate on Thursday, Aug 14, 2025)

011054