

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	379,424	33,158	557	9	312	179
Debt Service	102,609	8,967	151	3	85	48
TOTAL	482,033	42,125	708	12	397	227

County Treas Motor Vehicle Estimate 42,125
 County Treas Recreational Vehicle Estimate 708
 County Treas 16/20M Vehicle Estimate 12
 County Treas Commercial Vehicle Tax Estimate 397
 County Treas Watercraft Tax Estimate 227

Motor Vehicle Factor 0.08739
 Recreational Vehicle Factor 0.00147
 16/20M Vehicle Factor 0.00002
 Commercial Vehicle Factor 0.00082
 Watercraft Factor 0.00047

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:											
2003	2/1/2003	10/1/2023	4.75-6.25	51,086	4,000	Apr, Oct	Oct	250	4,000	0	-0
2004	9/15/2004	10/1/2024	6.00	70,480	10,000	Apr, Oct	Oct	600	5,000	300	5,000
A-2006	4/15/2006	10/1/2026	5.75-5.875	75,000	21,000	Apr, Oct	Oct	1,234	5,000	940	5,000
A-2007	3/1/2007	10/1/2027	4.90	80,000	28,000	Apr, Oct	Oct	1,372	5,000	1,127	5,000
A-2012	6/28/2012	6/28/2052	2.75	1,350,000	1,135,199	June, Dec	June	31,218	24,861	30,534	25,545
B-2012	6/28/2012	6/28/2052	2.75	134,000	112,679	June, Dec	June	3,099	2,468	3,031	2,536
A-2018	10/1/2018	10/1/2038	3-4	940,000	800,000	Oct, Apr	Oct	29,130	40,000	27,930	40,000
A-2019	10/1/2019	10/1/2039	3.80	1,285,000	1,130,000	Apr, Oct	Oct	42,940	55,000	40,850	55,000
2021	10/6/2021	10/1/2031	1.49	1,250,000	1,135,000	Apr, Oct	Oct	16,912	120,000	15,124	120,000
Total G.O. Bonds					4,375,878			126,754	261,329	119,836	258,080
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE 2005-1595	5/16/2003	9/1/2024	2.86	52,874	5,075	Mar, Sept	Sept	111	3,359	22	1,716
KDHE 2005-2308	7/25/2003	2/1/2025	3.59	491,956	81,863	Feb, Aug	Feb, Aug	2,396	31,874	1,354	33,029
KDHE 2019-2932	2/1/2020	2/1/2040	2.55	1,375,970	1,208,702	Feb, Aug	Aug	4,182	55,584	14,391	57,011
KDOT 0021	3/14/2005	8/1/2025	3.79	160,000	30,064	Feb, Aug	Aug	1,064	10,333	699	10,724
KDOT 0032	4/5/2006	8/1/2025	3.76	208,210	25,380	Feb, Aug	Aug	891	9,706	550	10,071
KDOT 0048	6/15/2007	8/1/2027	3.64	313,000	106,349	Feb, Aug	Aug	3,605	19,777	2,953	20,497
KDOT 0050	7/11/2007	8/1/2027	3.74	736,667	249,290	Feb, Aug	Aug	8,700	46,267	7,086	47,997
KDOT 0057	7/11/2007	8/1/2027	3.74	469,500	51,376	Feb, Aug	Aug	1,793	9,539	1,460	9,896
Total Other					1,758,099			22,743	186,439	28,515	190,941
Total Indebtedness					6,133,977			149,497	447,768	148,351	449,021

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 On Jan 1, 2023	Payments Due 2023	Payments Due 2024
2023 Chevy Tahoe - Police	3/16/2023	41	4.90	65,000	0	17,897	17,897
Totals					0	17,897	17,897

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

City of St. George

2024

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	458,925	311,546	383,484
Receipts:			
Ad Valorem Tax	325,653	379,424	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,442	1,000	1,000
Motor Vehicle Tax	34,196	33,675	33,158
Recreational Vehicle Tax	723	650	557
16/20M Vehicle Tax	211	100	9
Commercial Vehicle Tax	102	200	312
Watercraft Tax	139	160	179
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	4,788	4,875	4,961
Compensating Use Tax	38,058	38,000	40,000
Local Sales Tax	330,579	335,000	340,000
Franchise Tax	44,936	46,000	48,000
Licenses	5,255	7,500	10,000
Inspections	5,985	6,500	7,500
Fines, Forfeitures, and Penalties	12,716	13,500	15,000
Court Fees	12,100	13,000	14,000
Pet Tags	435	250	350
Insurance Proceeds	11,507	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	6,208	2,500	3,500
Neighborhood Revitalization Rebate			0
Miscellaneous	12,907	2,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	850,920	884,334	521,526
Resources Available:	1,309,845	1,195,880	905,010

City of St. George

2024

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Salaries	225,708	235,000	245,000
Contractual	348,241	65,000	150,000
Materials and Supplies	12,077	25,000	50,000
Auto/Fuel	16,911	19,000	22,500
Equipment	2,365	10,000	15,000
Legal and Professional	36,578	40,000	45,000
Advertising	520	2,500	3,000
Employee Benefits	31,866	40,000	45,000
Office Equipment	18,989	20,000	30,000
Reimbursed Expenses	3,923	5,000	6,500
Maintenance and Repairs	0	10,000	20,000
Utilities	16,463	20,000	25,000
Insurance	26,343	33,000	42,000
Court	3,823	7,500	10,000
Inspection	1,660	3,000	5,000
Dues	2,319	5,000	7,500
Rent	4,825	5,500	6,000
Fees	3,894	7,000	10,000
Telephone	12,630	15,000	18,000
Training	1,418	3,500	5,000
Lease Principal	0	0	0
Lease Interest	0	0	0
Other Taxes	329	1,000	1,500
Total	770,882	572,000	762,000
Law Enforcement			
Salaries	168,404	185,000	190,000
Contractual	28,225	32,500	37,500
Lease Principal	12,837	16,171	15,504
Lease Interest	246	1,725	2,393
Total	209,712	235,396	245,397
Total	0	0	0
Total	0	0	0
Page Total	980,594	807,396	1,007,397

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

City of St., George

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	3,127	8,510	9,220
Receipts:			
State of Kansas Gas Tax	28,442	27,210	27,000
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	28,442	27,210	27,000
Resources Available:	31,569	35,720	36,220
Expenditures:			
Contractual and Other	10,113	20,000	22,500
Equipment, Rental, & Maintenance	2,423	2,500	3,000
Lease Payment	6,654	0	0
Lease Interest	331	0	0
Materials and Supplies	3,538	4,000	5,000
Cash Forward (2024 column)			5,720
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	23,059	26,500	36,220
Unencumbered Cash Balance Dec 31	8,510	9,220	0
2022/2023/2024 Budget Authority Amount	33,803	32,706	36,220

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks and Recreation	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	14,807	8,949	7,774
Receipts:			
Local Alcohol Tax	4,788	4,875	4,961
Festival Proceeds	10,680	11,500	12,500
Interest on Idle Funds			
Miscellaneous	417	250	250
Does miscellaneous exceed 10% Total Rec			
Total Receipts	15,885	16,625	17,711
Resources Available:	30,692	25,574	25,485
Expenditures:			
Contractual and Other	11,158	7,000	13,335
Materials and Supplies	4,635	4,750	5,250
Festival Expenses	4,650	4,750	5,500
Administrative	1,300	1,300	1,400
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	21,743	17,800	25,485
Unencumbered Cash Balance Dec 31	8,949	7,774	0
2022/2023/2024 Budget Authority Amount	22,496	29,806	25,485

CPA Summary

CPA Summary

City of St. George

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Operations	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	150,992	241,931	326,931
Receipts:			
Charges for Services	214,763	290,000	365,000
Fines, Forfeitures, and Penalties	4,889	5,000	5,500
Licenses and Permits	0	0	0
Transfer from Sewer Fund	25,000	25,000	0
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	244,652	320,000	370,500
Resources Available:	395,644	561,931	697,431
Expenditures:			
Personnel	70,532	75,000	80,000
Equipment	4,894	10,000	15,000
Materials and Supplies	10,589	20,000	25,000
Postage	1,299	1,500	1,750
Maintenance and Repairs	1,250	1,500	2,000
Administrative	0	1,000	1,500
Dues and Fees	10,476	30,000	40,000
Contractual and Other	8,315	45,000	50,000
Utilities	25,527	30,000	35,000
Insurance	12,656	16,000	20,000
Transfer to Bond and Interest	0	0	100,000
Cash Forward (2024 column)			322,181
Miscellaneous	8,175	5,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	153,713	235,000	697,431
Unencumbered Cash Balance Dec 31	241,931	326,931	0
2022/2023/2024 Budget Authority Amount	390,535	441,992	697,431

Adopted Budget

Sewer Operations	Prior Year	Current Year	Proposed Budget
	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	195,763	321,581	334,831
Receipts:			
Charges for Services	231,827	230,000	232,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	231,827	230,000	232,500
Resources Available:	427,590	551,581	567,331
Expenditures:			
Personnel	0	40,000	45,000
Lease Principal	6,654	0	0
Lease Interest	330	0	0
Equipment and Repairs	18,534	25,000	30,000
Materials and Supplies	2,956	10,000	15,000
Service Fees	4,570	7,500	10,000
Contractual	4,569	50,000	60,000
Utilities	39,483	45,000	50,000
Fuel	19	250	500
Chemicals	1,026	3,000	5,000
Insurance	0	7,500	10,000
Administration	0	500	1,000
Postage	1,118	1,500	2,000
Transfer to Water Utility	25,000	25,000	0
Transfer to Bond and Interest	0	0	25,000
Cash Forward (2024 column)			312,331
Miscellaneous	1,730	1,500	1,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	106,009	216,750	567,331
Unencumbered Cash Balance Dec 31	321,581	334,831	0
2022/2023/2024 Budget Authority Amount	350,548	450,785	567,331

CPA Summary

CPA Summary for Assumptions

GENERAL ASSUMPTIONS:

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the June 15, 2021 County Clerk estimates. Prior year valuations are obtained from values certified by the County Clerk.

REVENUE ASSUMPTIONS:

Overall revenues are expected to increase slightly compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed tax lid. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain relatively flat or increase slightly compared to the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

EXPENDITURES ASSUMPTIONS:

Overall expenditures are expected to be flat or increase slightly compared to the prior fiscal year.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available funds are budgeted.

Salary/Wages and Benefits expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Operating expenditures are expected to increase approximately 1%-2% compared to the prior fiscal year.

Capital expenditures are budgeted based on Management's expected future capital needs .

THE TIMES
POTTAWATOMIE COUNTY, KS
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Times, Pottawatomie County
407 Lincoln Ave
(785) 456-2602

I, Bailee Liston, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The Times, Pottawatomie County, a publication that is a "legal newspaper" as that phrase is defined for the city of Wamego, for the County of Pottawatomie, in the state of Kansas, 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 that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
17 Aug 2023

Notice ID: o7FUArH2U1xBbfi6g5h9
Publisher ID: 174783
Notice Name: Budget Hearing

PUBLICATION FEE: \$112.25

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

Bailee Liston

Agent

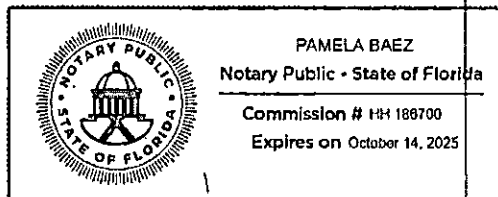
VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/17/2023

[Signature]

Notary Public
Notarized online using audio-video communication



Resolution No. 2023-13

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

WHEREAS, the Revenue Neutral Rate for the City of St George was calculated as 49.843 mills by the Pottawatomie County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 14, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

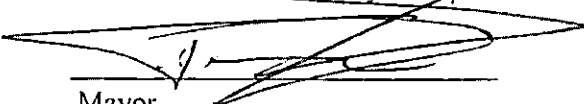
WHEREAS, the Governing Body of the City of St George, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF ST GEORGE, KS:

The City of St George shall levy a property tax rate exceeding the Revenue Neutral Rate of 49.843 mills.

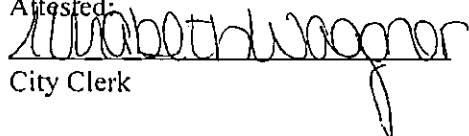
This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 14th day of September, 2023 and **SIGNED** by the Mayor.



Mayor

Attested:



City Clerk



Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on 9/14/2023

Resolution No. 2023-13

Governing Body Member	Yes	No	No Vote
Debbu Werth	/		
Judd McCormack	/		
Spencer Parsons	✓		
Matt Rubnik	✓		
Jeremy Holliday	✓		
TOTAL	5	0	0

Certified:

Elizabeth Wagner