CERTIFICATE

To the Clerk of Cheyenne County, State of Kansas
We, the undersigned, officers of
City of St. Francis
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle 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	1,478,760	358,695	31.061
Bond and Interest	10-113	8	90,333		
Library	12-1220	8	59,200	53,109	4.503
Special Highway		9	156,336		
Special Parks and Recreation		9	3,481		
Electric and Water Utility		10	2,041,674		
Sewer Utility		10	169,528		
Refuse Utility		11	217,352		
Tourism and Convention		11	5,200		
Infrastructure Sales Tax		12	257,075		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Totals		xxxxxxx	**4,478,939**	**411,804**	35.564
Budget Hearing Notice		15			County Clerk's Use Only
Neighborhood Revitalization		16			Nov 1, 2023 Total Assessed Valuation
					11,794,854
				Revenue Neutral Rate	33.334

Assisted by:
AdamsBrown, LLC

Address:
PO Drawer J
Great Bend, KS 67530
Email:
dhollingshead@adamsbrowncpa.com

Attest: 11/12, 2023
County Clerk

Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

COUNTY CLERK SEAL CHEYENNE COUNTY, KANSAS

City of St. Francis

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	348,111	41,722	721	1,404	457	0
Bond and Interest						
Library	45,254	5,424	94	183	59	0
TOTAL	393,365	47,146	815	1,587	516	0

County Treas Motor Vehicle Estimate 47,146
County Treas Recreational Vehicle Estimate 815
County Treas 16/20M Vehicle Estimate 1,587
County Treas Commercial Vehicle Tax Estimate 516
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.11985
Recreational Vehicle Factor 0.00207
16/20M Vehicle Factor 0.00403
Commercial Vehicle Factor 0.00131
Watercraft Factor 0.00000

2023/2024

CERTIFICATE

To the Clerk of Cheyenne County, State of Kansas
We, the undersigned officers of
St. Francis Recreation Commission
certify that the hearing mentioned in the attached publication was held and after the budget hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year. Per K.S.A. 12-1927 a copy of the budget has been submitted to the sponsoring entity and to county clerk .

Table of Contents for the Adopted Budget	Page No.	2023/2024 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	314,000
TOTAL	xxxxxxx	314,000
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice		
RNR Hearing Notice		

Total Revenue Neutral Rate	1.179
Total Proposed Estimated Mill Rate	6.000

Date Received: _____

_____
County Clerk

_____
Commission Members

Permanent
Recreation Commission Address

St. Francis Recreation Commission
P.O. Box 408
St. Francis, Kansas 67756

Sponsoring
USD/City Address

USD 297 Cheyenne County
P.O. Box 1110
St. Francis, Kansas 67756

Provide point of contact:
Allison Grice
POC phone number:
785-332-2220

CPA Summary

•PUBLIC NOTICE•

Published in The St. Francis Herald & Bird City Times on Thursday, August 3 & 10, 2023.

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of St. Francis
will meet on August 28, 2023 at 7:00pm at City Hall 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,090,932	38.528	1,296,546	34.624	1,426,721	366,352	31.043
Bond and Interest	51,845		51,645		55,945		
Library	44,050	4.494	49,750	4.502	59,200	53,109	4.500
Special Highway					156,336		
Special Parks and Recreation	603				3,691		
Electric and Water Utility	1,832,641		1,902,622		2,092,291		
Sewer Utility	188,520		177,478		156,070		
Refuse Utility	185,598		197,150		217,352		
Tourism and Convention	16,759		4,537		5,200		
Infrastructure Sales Tax	231,145		255,445		274,645		
Non-Budgeted Funds-A	484,436						
Non-Budgeted Funds-B	168,292						
Totals	**4,294,821**	**43.022**	**3,935,173**	**39.126**	**4,447,451**	**419,461**	**35.543**
						Revenue Neutral Rate	***33.334***
Less: Transfers	851,145		704,445		729,645		
Net Expenditure	3,443,676		3,230,728		3,717,806		
Total Tax Levied	377,736		393,365		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,780,111		10,054,065		11,801,438		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	850,000		820,000		1,544,969		
Revenue Bonds	0		0		0		
Other	117,302		89,235		60,345		
Lease Purchase Principal	1,350,000		1,285,000		1,220,000		
Total	2,317,302		2,194,235		2,825,314		

*Tax rates are expressed in mills

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

Leann Lee
Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, CHEYENNE COUNTY, ss:

Amanda Moberly

Being first duly sworn, Deposes and says: That

She

is the

Chief Financial Officer

of The Saint Francis Herald, a Weekly Newspaper printed in the State of Kansas, and published in and of general circulation in Cheyenne County, Kansas, with a general paid circulation on a weekly basis in Cheyenne County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a Weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of St. Francis in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper

for 2 consecutive weeks, the first publication thereof

being made as aforesaid on the 3rd day of August

2023, with subsequent publications being made on the

following dates:

August 10, 2023 _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

A Moberly

Subscribed and sworn to before me this 10th day of

August, 2023.

Sheila R Smith

Notary Public

My commission expires: Nov 9, 2026

Printer's fee $_____

Additional copies $ _____

SHEILA R. SMITH
Notary Public - State of Kansas
My Appt. Exp. 11.9.2026

•PUBLIC NOTICE•

Published in The St. Francis Herald & Bird City Times on Thursday, September 7, 2023.

NOTICE OF BUDGET HEARING

The governing body of
City of St. Francis
will meet on September 18, 2023 at 7:00pm at City Hall 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,090,932	38.528	1,285,213	34.624	1,478,760	358,695	30.394
Bond and Interest	51,845		51,645		90,333		
Library	44,050	4.494	49,750	4.502	59,200	53,109	4.500
					156,336		
Special Highway			210		3,481		
Special Parks and Recreation	603		1,786,544		2,041,674		
Electric and Water Utility	1,832,841		177,478		169,528		
Sewer Utility	188,520		197,150		217,352		
Refuse Utility	185,598		4,537		5,200		
Tourism and Convention	16,759		275,357		257,075		
Infrastructure Sales Tax	231,145						
Non-Budgeted Funds-A	484,436						
Non-Budgeted Funds-B	168,292						
Totals	**4,294,821**	**43.022**	**3,807,884**	**39.126**	**4,478,939**	**411,804**	**34.894**
						*Revenue Neutral Rate***	**33.334**
Less: Transfers	851,145		790,163		897,075		
Net Expenditure	3,443,676		3,017,721		3,581,864		
Total Tax Levied	377,736		393,385		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,780,111		10,054,065		11,801,438		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	850,000	820,000	1,544,969
Revenue Bonds	0	0	0
Other	117,302	89,235	60,345
Lease Purchase Principal	1,350,000	1,285,000	1,220,000
Total	2,317,302	2,194,235	2,825,314

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

Leann Lee
Official Title: City Clerk

Roll Call Vote

A Roll Call Vote of the St. Francis City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 28, 2023
Resolution No. 2023-6

Governing Body Member	Yes	No	No Vote
Scott Schultz, Mayor			X
Amanda Milne	X		
Kale Dankenbring	X		
Larry Finley	X		
Dara Carmichael	X		
David Butler		X	
TOTAL	4	1	1

Certified:

Leann Lee - City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, CHEYENNE COUNTY, ss

Amanda Moberly

Being first duly sworn, Deposes and says: That

She

is the

Chief Financial Officer

of The Saint Francis Herald, a Weekly Newspaper printed in the S published in and of general circulation in Cheyenne County, Kansas, circulation on a weekly basis in Cheyenne County, Kansas, and tha not a trade, religious or fraternal publication.

Said newspaper is a Weekly published at least weekly 50 times published continuously and uninterruptedly in said county and state than five years prior to the first publication of said notice; and has b post office of St. Francis in said County as second class matter.

That the attached notice is a true copy thereof and was published entire issue of said newspaper

for 1 consecutive weeks, the first publication thereof

being made as aforesaid on the 7th day of Sept,

2023, with subsequent publications being made on the

following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

A Moberly

Subscribed and sworn to before me this 7th day of

Sept, 2023,

Sheila R Smith

Notary Public

My commission expires: Nov 9, 2026

Printer's fee $_____

Additional copies $ _____

SHEILA R. SMITH
Notary Public - State of Kansas
My Appt. Exp. 11.9.2026

•PUBLIC NOTICE•

Published in The St. Francis Herald & Bird City Times on Thursday, September 7, 2023.

NOTICE OF BUDGET HEARING

The governing body of
City of St. Francis
will meet on September 18, 2023 at 7:00pm at City Hall 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,090,932	38.528	1,265,213	34.624	1,478,760	358,695	30.394
Bond and Interest	51,845		51,645		90,333		
Library	44,050	4.494	49,750	4.502	59,200	53,109	4.500
Special Highway					156,336		
Special Parks and Recreation	603		210		3,481		
Electric and Water Utility	1,832,641		1,786,544		2,041,674		
Sewer Utility	188,520		177,478		169,528		
Refuse Utility	185,508		197,150		217,352		
Tourism and Convention	16,759		4,537		5,200		
Infrastructure Sales Tax	231,145		275,357		257,075		

AFFIDAVIT OF PUBLICATION
STATE OF KANSAS, CHEYENNE COUNTY, ss:

Amanda Moberly

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Said newspaper is a Weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of St. Francis in said County as second class matter.

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following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

A Moberly

Subscribed and sworn to before me this 7th day of

Sept, 20 23.

Sheila R Smith
Notary Public

My commission expires: Nov 9, 2026
Printer's fee $_____

Additional copies $ _____

SHEILA R. SMITH
Notary Public - State of Kansas
My Appt. Exp. 11.9.2026

RESOLUTION NO. 2023-6

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

WHEREAS, the Revenue Neutral Rate for the City of St. Francis was calculated as 33.334 mills by the Cheyenne County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 28, 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. Francis, 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. FRANCIS:

The City of St. Francis shall levy a property tax rate exceeding the Revenue Neutral Rate of 33.334 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 28th day of August, 2023 and **SIGNED** by the Governing Body.

Scott Schultz, Mayor

Amanda Milne, Council President

Kale Dankenbring, Council Member

Dara Carmichael, Council Member

Larry Finley, Council Member

David Butler, Council Member

Attested:

Leann Lee, City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of St. Francis
will meet on August 28, 2023 at 7:00pm at City Hall 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
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Bond and Interest	51,845		51,645		55,945		
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Special Highway					156,336		
Special Parks and Recreation	603				3,691		
Electric and Water Utility	1,832,641		1,902,622		2,092,291		
Sewer Utility	188,520		177,478		156,070		
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Infrastructure Sales Tax	231,145		255,445		274,645		
Non-Budgeted Funds-A	484,436						
Non-Budgeted Funds-B	168,292						
Totals	**4,294,821**	**43.022**	**3,935,173**	**39.126**	**4,447,451**	**419,461**	**35.543**
							Revenue Neutral Rate	***33.334***
Less: Transfers	851,145		704,445		729,645		
Net Expenditure	3,443,676		3,230,728		3,717,806		
Total Tax Levied	377,736		393,365		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,780,111		10,054,065		11,801,438		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	850,000	820,000	1,544,969
Revenue Bonds	0	0	0
Other	117,302	89,235	60,345
Lease Purchase Principal	1,350,000	1,285,000	1,220,000
Total	2,317,302	2,194,235	2,825,314

*Tax rates are expressed in mills

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

Leann Lee
Official Title: City Clerk

City of St. Francis

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	341,704	28.954	8,755
Bond and Interest	0		0
Library	50,594	4.287	1,296
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
TOTAL	392,298	33.242	10,051

2023 July 1 Valuation: 11,801,438

Valuation Factor: 11,801.438

Neighborhood Revitalization Subj to Rebate: 302,375

Neighborhood Revitalization factor: 302.375

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

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City of St. Francis
will meet on September 18, 2023 at 7:00pm at City Hall 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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Total	2,317,302	2,194,235	2,825,314

*Tax rates are expressed in mills

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

Leann Lee
Official Title: City Clerk

City of St. Francis

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported,

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Street Bond Project			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	167,943	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		167,943
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	978									
Total Receipts	978	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	978
Resources Available:	168,921	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	168,921
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Admin Fees	165									
Engineering Fees	48,600									
Construction and Repairs	119,527									
Total Expenditures	168,292	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	168,292
Cash Balance Dec 31	629	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	629 **
										629 **

** Note: These two block figures should agree

CPA Summary

No assurance is provided. Substantially all disclosures omitted

City of St. Francis

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Capital Improvement**		**Weinstein Recognition**		**Grants**		**Infrastructure Improvement**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	242,348	Cash Balance Jan 1	369,625	Cash Balance Jan 1	350	Cash Balance Jan 1	-60,515	Cash Balance Jan 1	185,065	736,873
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	2,182	Interest	2,782			Federal Aid - CDBG	200,655	Transfers In	180,000	
Transfers In	55,000	Transfers In	255,000			Federal Aid - COVID	98,586			
						Federal Aid - SBA	0			
						Donations & Local Grants	10,062			
Total Receipts	57,182	Total Receipts	257,782	Total Receipts	0	Total Receipts	309,303	Total Receipts	180,000	804,267
Resources Available:	299,530	Resources Available:	627,407	Resources Available:	350	Resources Available:	248,788	Resources Available:	365,065	1,541,140
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	41,344	Capital Outlay	195,409	Donations	350	Grants Expense	203,588			
Commodities	0	Pool Improvements	7,000							
		Engineering Fees	12,900							
		City Hall Improvemer	23,845							
Total Expenditures	41,344	Total Expenditures	239,154	Total Expenditures	350	Total Expenditures	203,588	Total Expenditures	0	484,436
Cash Balance Dec 31	258,186	Cash Balance Dec 31	388,253	Cash Balance Dec 31	0	Cash Balance Dec 31	45,200	Cash Balance Dec 31	365,065	**1,056,704** **
										1,056,704 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of St. Francis 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Infrastructure Sales Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	74,502	82,432	27,075
Receipts:			
Sales Tax	239,075	220,000	230,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**239,075**	**220,000**	**230,000**
Resources Available:	**313,577**	**302,432**	**257,075**
Expenditures:			
Operating Transfers			
Bond and Interest Fund	51,145	89,833	93,433
Infrastructure Improvement Fund	180,000	175,830	163,642
Interest on 2023 Bond	0	9,694	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**231,145**	**275,357**	**257,075**
Unencumbered Cash Balance Dec 31	82,432	27,075	0
2022/2023/2024 Budget Authority Amount:	267,000	275,357	257,075

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of St. Francis 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	23,462	7,502	12,352
Receipts:			
Collections	169,638	202,000	215,000
Reimbursed Expense	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**169,638**	**202,000**	**215,000**
Resources Available:	**193,100**	**209,502**	**227,352**
Expenditures:			
Contractual Services	175,107	95,000	0
Personal Services	0	60,000	45,000
Vehicle Gas & Oil	893	25,000	43,000
Insurance	0	4,150	13,500
Solid Waste	2,062	10,000	25,000
Recycle Expense	5,639	1,000	8,000
Capital Outlay	0	0	0
Operating Transfer:			
Capital Improvement Fund	0	0	40,000
Equipment Reserve Fund	0	0	40,000
Cash Forward (2024 column)	0	0	
Miscellaneous	1,897	2,000	2,852
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**185,598**	**197,150**	**217,352**
Unencumbered Cash Balance Dec 31	7,502	12,352	10,000
2022/2023/2024 Budget Authority Amount:	185,598	213,078	217,352

Adopted Budget **Tourism and Convention**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,866	2,137	1,200
Receipts:			
Taxes and Shared Revenues:			
Guest Tax	4,030	3,600	4,000
Reimbured Expenses	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,030**	**3,600**	**4,000**
Resources Available:	**18,896**	**5,737**	**5,200**
Expenditures:			
Tourism Expense	16,759	4,337	5,000
Cash Forward (2024 column)	0	200	200
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,759**	**4,537**	**5,200**
Unencumbered Cash Balance Dec 31	2,137	1,200	0
2022/2023/2024 Budget Authority Amount:	18,260	15,866	5,200

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of St Francis 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric and Water Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	236,132	192,758	302,169
Receipts:			
Collections	1,757,718	1,864,755	1,875,000
Penalties	10,798	14,000	14,000
Connection Fees	6,870	8,600	8,600
Reimbursed Expense	0	0	0
Interest on Idle Funds	5,416	6,000	8,000
Miscellaneous	8,465	2,600	2,600
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,789,267**	**1,895,955**	**1,908,200**
Resources Available:	**2,025,399**	**2,088,713**	**2,210,369**
Expenditures:			
Personal Services	300,219	310,000	395,000
Office Expense	26,123	25,916	25,916
Vehicle Expense	1,656	4,000	7,500
Vehicle Gas and Oil	6,155	6,000	10,000
Legal and Printing	42	100	100
Insurance	46,479	54,320	60,000
Audit/Contractual Service	10,311	10,600	11,130
Expense and Education	3,086	5,000	8,000
Generating Fuel	2,939	8,000	8,000
Plant Outside	21,496	22,000	51,000
Plant Inside	34,551	40,000	50,100
KMEA Sunflower, WAPA	760,567	760,400	780,000
Sales Tax	1,165	2,000	3,000
Water Expense	28,823	25,000	51,310
Compensating Use Tax	1,662	2,100	2,100
Tool Account	118	600	600
Equipment Expense	4,937	5,000	15,000
Clean Drinking Water Fee	4,032	4,000	4,000
Buiding Maintenance	1,039	1,000	3,600
Set Off Fees	236	500	500
Operating Transfer:			
General	290,000	243,000	265,000
Capital Improvements	230,000	185,000	200,000
Equipment Reserve	30,000	56,500	75,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	27,005	15,508	14,818
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,832,641**	**1,786,544**	**2,041,674**
Unencumbered Cash Balance Dec 31	192,758	302,169	168,695
2022/2023/2024 Budget Authority Amount:	2,082,297	2,028,772	2,041,674

Adopted Budget

Sewer Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	75,396	37,507	18,700
Receipts:			
Collections	150,631	158,671	160,000
Reimbursed Expense	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**150,631**	**158,671**	**160,000**
Resources Available:	**226,027**	**196,178**	**178,700**
Expenditures:			
Personal Services	45,717	46,200	53,000
Operation Expense	37,885	54,000	54,000
Equipment Expense	0	5,000	10,000
Debt Service	31,278	31,278	31,278
Capital Outlay	1,687	0	0
Operating Transfers			
General Fund	20,000	20,000	20,000
Equipment Reserve	25,000	10,000	0
Capital Improvement	25,000	10,000	0
Cash Forward (2024 column)			
Miscellaneous	1,953	1,000	1,250
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**188,520**	**177,478**	**169,528**
Unencumbered Cash Balance Dec 31	37,507	18,700	9,172
2022/2023/2024 Budget Authority Amount:	202,976	212,685	169,528

CPA Summary

No assurance is provided. Substantially all disclosures omitted

City of St. Francis

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	51,615	86,156	121,376
Receipts:			
State of Kansas Gas Tax	34,541	35,220	34,960
County Transfers Gas	0	0	0
Reimbursed Expenses	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**34,541**	**35,220**	**34,960**
Resources Available:	**86,156**	**121,376**	**156,336**
Expenditures:			
Capital Outlay	0	0	156,336
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**156,336**
Unencumbered Cash Balance Dec 31	86,156	121,376	0
2022/2023/2024 Budget Authority Amount:	66,010	122,915	156,336

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	49	655	1,845
Receipts:			
Local Alcoholic Liquor Tax	1,209	1,400	1,636
Reimbursed Expenses	0		0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,209**	**1,400**	**1,636**
Resources Available:	**1,258**	**2,055**	**3,481**
Expenditures:			
Scout Hut	603	210	3,481
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**603**	**210**	**3,481**
Unencumbered Cash Balance Dec 31	655	1,845	0
2022/2023/2024 Budget Authority Amount:	722	210	3,481

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of St. Francis 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond and Interest**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	51,845	51,145	89,833
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Operating Transfers			
Infrastructure Sales Tax Fund	51,145	89,833	93,433
	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**51,145**	**90,333**	**93,933**
Resources Available:	**102,990**	**141,478**	**183,766**
Expenditures:			
Prinicpal and Interest Payment	51,845	51,145	89,833
Cash Basis Reserve (2024 column)	0	0	0
Miscellaneous	0	500	500
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**51,845**	**51,645**	**90,333**
Unencumbered Cash Balance Dec 31	51,145	89,833	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	52,345	51,645	90,333
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	90,333
		Tax Required	0
	Delinquent Comp Rate:	2.4%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	145	2,170	2,596
Receipts:			
Ad Valorem Tax	38,642	45,254	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,028	0	0
Motor Vehicle Tax	6,332	5,524	5,424
Recreational Vehicle Tax	117	93	94
16/20M Vehicle Tax	179	173	183
Commercial Vehicle Tax	0	63	59
Watercraft Tax	0	0	0
Reimbursed Expenses	0	0	0
Neighborhood Revitalization Rebate	-1,223	-1,181	-1,296
Miscellaneous	0	250	250
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**46,075**	**50,176**	**4,714**
Resources Available:	**46,220**	**52,346**	**7,310**
Expenditures:			
Appropriations	44,050	49,500	58,950
Grant Expense	0	0	0
Miscellaneous	0	250	250
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**44,050**	**49,750**	**59,200**
Unencumbered Cash Balance Dec 31	2,170	2,596	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	44,050	49,750	59,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	59,200
		Tax Required	51,890
	Delinquent Comp Rate:	2.4%	1,219
		Amount of 2023 Ad Valorem Tax	53,109

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of St. Francis

2024

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Governmont			
Salaries	29,095	25,500	25,500
Contractual	29,208	63,000	64,000
Commodities	48,271	64,000	65,500
Capital Outlay	0	0	0
Total	**106,574**	**152,500**	**155,000**
Law Enforcement			
Salaries	0	0	0
Contractual	83,000	83,000	83,000
Commodities	459	250	500
Capital Outlay	0	0	0
Total	**83,459**	**83,250**	**83,500**
Municipal Court			
Salaries	0	0	0
Contractual	2,091	2,000	2,300
Commodities	15,991	13,900	15,000
Capital Outlay	0	0	0
Total	**18,082**	**15,900**	**17,300**
Streets			
Salaries	58,101	73,000	90,000
Contractual	1,673	1,680	1,680
Commodities	36,912	37,000	76,000
Capital Outlay	0	0	0
Total	**96,686**	**111,680**	**167,680**
Fire			
Salaries	5,450	8,000	8,000
Contractual	3,100	3,100	3,100
Commodities	5,095	8,000	8,000
Capital Outlay	0	2,100	2,100
Total	**13,645**	**21,200**	**21,200**
Recycling			
Salaries	19,089	12,600	15,000
Contractual	1,673	1,680	1,680
Commodities	1,159	2,000	7,650
Capital Outlay	0	0	0
Total	**21,921**	**16,280**	**24,330**
Parks and Recreation			
Salaries	86,894	92,100	101,310
Contractual	8,654	6,680	10,000
Commodities	29,164	43,650	38,000
Capital Outlay	2,652	0	
Total	**127,364**	**142,430**	**149,310**
Pool			
Salaries	28,483	40,000	50,000
Contractual	8,230	4,800	4,800
Commodities	23,717	35,130	35,130
Capital Outlay	0	0	0
Total	**60,430**	**79,930**	**89,930**
Theater			
Salaries	26,201	30,000	35,000
Contractual	19,431	19,680	21,000
Commodities	30,989	33,900	38,000
Capital Outlay	0	0	0
Total	**76,621**	**83,580**	**94,000**
Employee Benefits			
KPERS	15,309	21,475	28,000
Employee Uniforms	539	1,050	1,050
Unemployment	499	700	700
Social Security/Medicare	18,469	26,087	30,000
Workmen's Compensation	15,228	20,000	20,000
Health insurance	156,547	161,000	250,000
Drug and Alcohol Testing	874	1,000	1,200
Alcohol and Education Treatment	0	2,000	2,000
Total	**207,465**	**233,312**	**332,950**
Page Total	**812,247**	**940,062**	**1,135,200**

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

City of St Francis

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,419,833	1,518,044	1,128,301
Expenditures:			
General Government	106,574	152,500	155,000
Law Enforcement	83,459	83,250	83,500
Municipal Court	18,082	15,900	17,300
Streets	96,686	111,680	167,680
Fire	13,845	21,200	21,200
Recycling	21,921	16,280	24,330
Parks and Recreation	127,364	142,430	149,310
Pool	60,430	79,930	89,930
Theater	76,621	83,580	94,000
Employee Benefits	207,465	233,312	332,950
Sub-Total detail page	812,247	940,062	1,135,200
Property Cleanup	0	20,000	20,000
Grant and Donation Expense	0	0	0
Economic Development Program	1,700	3,000	3,000
Cheyenne Co Development Corp Contributior	26,816	30,991	36,000
Shop Expense	12,536	18,360	18,360
Library Expense	3,395	10,700	10,700
Transportation Program	5,500	5,500	5,500
Senior Citizen Center	8,800	8,800	8,800
Bond Payment/PBC Allocation	216,164	220,100	232,500
Community Service Allocations	0	5,000	6,000
Ball Diamond	62	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	3,712	2,700	2,700
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,090,932	1,265,213	1,478,760
Unencumbered Cash Balance Dec 31	328,901	252,831	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	1,351,778	1,411,416	1,478,760
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,478,760
		Tax Required	350,459
	Delinquent Comp Rate:	2.4%	8,236
		Amount of 2023 Ad Valorem Tax	358,695

CPA Summary

No assurance is provided. Substantially all disclosures omitted

City of St Francis

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	140,672	328,901	252,831
Receipts:			
Ad Valorem Tax	331,388	348,111	xxxxxxxxxxxxxxxxxx
Delinquent Tax	19,250	7,833	5,000
Motor Vehicle Tax	53,909	47,359	41,722
Recreational Vehicle Tax	1,004	802	721
16/20M Vehicle Tax	1,589	1,479	1,404
Commercial Vehicle Tax	592	540	457
Tax Special	3,420	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Special Assessments	28,560	0	0
Sale of Materials	1,082	0	0
Local Alcoholic Liquor	1,209	1,400	1,636
Local Sales Tax	124,275	115,000	120,000
Franchise Tax	19,546	15,751	19,500
Licenses and Permits	11,157	4,610	4,610
Recreation Commission Disbursement	207,000	210,000	220,000
Building Permits	596	400	400
Fines, Forfeitures and Penalties	4,855	3,950	4,500
Theater Revenues	56,562	50,600	55,000
Swimming Pool Receipts	30,280	36,425	36,425
Recycle Income	15,042	15,100	15,100
Rent	16,746	17,246	17,250
Grant Reimbursements	0	0	0
Reimbursed Expenses	23,572	30,000	30,000
Operating Transfers:		0	
Electric & Water Utility	290,000	243,000	265,000
Sewer Utility	20,000	20,000	20,000
Prior Year Cancelled Encumbrance	0	0	0
Interest on Idle Funds	7,619	13,592	10,000
Neighborhood Revitalization Rebate	-10,481	-9,085	-8,755
Miscellaneous	20,389	15,030	15,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,279,161**	**1,189,143**	**875,470**
Resources Available:	**1,419,833**	**1,518,044**	**1,128,301**

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2024

Library found in: City of St. Francis
Cheyenne County

As provided in KSA 75-2553 *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 2023	Proposed Year 2024
Ad Valorem Tax	$45,254	$53,109
Delinquent Tax	$0	$0
Motor Vehicle Tax	$5,524	$5,424
Recreational Vehicle Tax	$93	$94
16/20M Vehicle Tax	$173	$183
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$51,044	$58,810
Difference in Total Taxes:	$7,766	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$10,054,065	$11,801,438
Did Assessed Valuation Decrease?	No	
Levy Rate	4.502	4.500
Difference in Levy Rate:	(0.002)	
Qualify for grant: Not 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 State Library.

City of St. Francis

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
PBC - Series 2016 Bonds	10/13/2016	240	3.00	1,600,000	1,220,000	115,900	113,800
Totals					1,220,000	115,900	113,800

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

City of St. Francis

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2020	7/16/2020	9/1/2040	2.00%	850,000	785,000	3/1 & 9/1	9/1	16,145	35,000	15,445	40,000
Series 2023	3/1/2023	9/1/2043	3.74%	520,000	759,969	3/1 & 9/1	9/1	9,694	0	19,388	15,000
Total G.O. Bonds					1,544,969			25,839	35,000	34,833	55,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Revolving Loan Agreement	5/25/2005	9/1/2024	2.91	481,860	60,345	3/1 & 9/1	9/1	1,541	29,737	670	30,608
Total Other					60,345			1,541	29,737	670	30,608
Total Indebtedness					1,605,314			27,380	64,737	35,503	85,608

City of St. Francis

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Electic & Water Utility Fund	General Fund	290,000	243,000	265,000	12-825d
Electic & Water Utility Fund	Capital Improvement Fund	230,000	185,000	200,000	12-1, 118
Electic & Water Utility Fund	Equipment Reserve Fund	30,000	56,500	75,000	12-1, 117
Sewer Utility Fund	General Fund	20,000	20,000	20,000	12-825d
Sewer Utility Fund	Capital Improvement Fund	25,000	10,000	-	12-1, 118
Sewer Utility Fund	Equipment Reserve Fund	25,000	10,000	-	12-1, 117
Infrastructure Sales Tax Fund	Infrastructure Improvement Fund	180,000	175,830	163,642	Ord. No. 621
Infrastructure Sales Tax Fund	Bond and Interest	51,145	89,833	93,433	Ord. No. 621
Refuse Utility Fund	Capital Improvement Fund	0	0	40,000	12-1, 118
Refuse Utility Fund	Equipment Reserve Fund	0	0	40,000	12-1, 117
	Totals	**851,145**	**790,163**	**897,075**	
	Adjustments*				
	Adjusted Totals	**851,145**	**790,163**	**897,075**	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.