

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 2026; and
 (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

			2026 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	1,461,946	378,273	
Bond and Interest	10-113	8	92,333		
Library	12-1220	8	70,955	66,790	
Special Highway		9	162,815		
Special Parks and Recreation		9	3,801		
Electric and Water Utility		10	2,097,335		
Sewer Utility		10	158,250		
Refuse Utility		11	274,445		
Tourism and Convention		11	9,718		
Infrastructure Sales Tax		12	309,903		
Non-Budgeted Funds-A		13			
Totals		xxxxxxx	4,641,501	445,063	
Budget Hearing Notice		14			County Clerk's Use Only
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Neighborhood Revitalization		16			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate 28.544

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

Assisted by:

AdamsBrown, LLC

Address:

PO Drawer J

Great Bend, KS 67530

Email:

dhollingshead@adamsbrowncpa.com

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	369,756	35,528	572	892	537	0
Bond and Interest						
Library	53,920	5,181	83	130	78	0
TOTAL	423,676	40,709	655	1,022	615	0

County Treas Motor Vehicle Estimate	40,709		
County Treas Recreational Vehicle Estimate		655	
County Treas 16/20M Vehicle Estimate			1,022
County Treas Commercial Vehicle Tax Estimate			615
County Treas Watercraft Tax Estimate			0

Motor Vehicle Factor	<u>0.09609</u>				
Recreational Vehicle Factor	<u>0.00155</u>				
16/20M Vehicle Factor	<u>0.00241</u>				
Commercial Vehicle Factor	<u>0.00145</u>				
Watercraft Factor	<u>0.00000</u>				

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
Electric & Water Utility Fund	Capital Improvement Fund	300,000	250,000	250,000	K.S.A. 12-1, 118
Electric & Water Utility Fund	Equipment Reserve Fund	175,000	50,000	50,000	K.S.A. 12-1, 117
Electric & Water Utility Fund	General Fund	65,000	203,000	215,000	K.S.A. 12-825d
Sewer Utility Fund	Capital Improvement Fund	0	20,000	20,000	K.S.A. 12-1, 118
Sewer Utility Fund	Equipment Reserve Fund	20,000	10,000	10,000	K.S.A. 12-1, 117
Sewer Utility Fund	General Fund	0	20,000	25,000	K.S.A. 12-825d
Refuse Utility Fund	Capital Improvement Fund	40,000	60,000	45,000	K.S.A. 12-1, 118
Refuse Utility Fund	Equipment Reserve Fund	40,000	40,000	40,000	K.S.A. 12-1, 117
Refuse Utility Fund	General Fund	0	55,000	60,000	K.S.A. 12-825d
Infrastructure Sales Tax Fund	Infrastructure Improvement Fund	163,642	190,417	219,670	Ord. No. 621
Infrastructure Sales Tax Fund	Bond and Interest Fund	93,433	91,833	90,233	Ord. No. 621
	Totals	897,075	990,250	1,024,903	
	Adjustments*				
	Adjusted Totals	897,075	990,250	1,024,903	

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

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 2020	7/16/2020	9/1/2040	2.00-2.30	850,000	710,000	3/1 & 9/1	9/1	14,645	40,000	13,845	40,000
Series 2023	3/1/2023	9/1/2043	3.00-4.00	520,000	505,000	3/1 & 9/1	9/1	18,788	20,000	17,988	20,000
Total G.O. Bonds					1,215,000			33,433	60,000	31,833	60,000
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					1,215,000			33,433	60,000	31,833	60,000

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

Budgeted Year: 2026

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 <u>2025</u>	Proposed Year <u>2026</u>
Ad Valorem Tax	\$53,920	\$66,790
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$5,886	\$5,181
Recreational Vehicle Tax	\$107	\$83
16/20M Vehicle Tax	\$146	\$130
TOTAL TAXES	\$60,059	\$72,184
Difference in Total Taxes:	\$12,125	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$13,387,627	\$14,843,566
Did Assessed Valuation Decrease?	No	
Levy Rate	4.028	4.500
Difference in Levy Rate:	0.472	
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

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	271,431	278,776	175,111
Receipts:			
Ad Valorem Tax	353,928	369,756	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	11,971	5,000	5,000
Motor Vehicle Tax	48,380	39,754	35,528
Recreational Vehicle Tax	752	725	572
16/20M Vehicle Tax	1,095	985	892
Commercial Vehicle Tax	674	401	537
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
Tax Specials	2,114	1,907	1,900
Local Alcoholic Liquor	1,003	1,770	643
Local Sales Tax	173,166	140,000	150,000
Franchise Tax	15,512	19,500	17,000
Licenses and Permits	6,504	5,960	5,990
Recreation Commission Disbursement	225,212	225,000	235,000
Building Permits	440	500	500
Fines, Forfeitures and Penalties	1,646	4,500	2,535
Theater Revenues	72,090	60,000	60,500
Swimming Pool Receipts	44,147	44,500	47,000
Recycle Income	15,308	15,400	15,400
Rent	17,983	17,616	17,616
Reimbursed Expenses	13,650	65,944	1,980
Operating Transfers			
Refuse Utility	0	55,000	60,000
Electric and Water Utility	65,000	203,000	215,000
Sewer Utility	0	20,000	25,000
Interest on Idle Funds	34,135	10,000	12,000
Neighborhood Revitalization Rebate	-9,422	-8,640	-6,579
Miscellaneous	19,588	16,290	14,600
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,114,876	1,314,868	918,614
Resources Available:	1,386,307	1,593,644	1,093,725

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,386,307	1,593,644	1,093,725
Expenditures:			
General Government	108,068	119,506	127,265
Parks and Recreation	105,892	146,750	150,750
Pool	72,175	83,150	90,000
Streets	99,653	132,400	132,900
Recycling	6,593	39,600	43,200
Law Enforcement	83,000	83,000	83,000
Fire Department	17,013	18,550	18,550
Municipal Court	3,530	15,275	18,775
Theater	78,787	93,250	97,750
Employee Benefits	224,430	331,872	337,456
Sub-Total detail page	799,141	1,063,353	1,099,646
Property Cleanup	0	20,000	20,000
Economic Development Program	1,494	1,000	2,000
Cheyenne Co Development Corp Contribution	36,000	38,880	42,000
Shop Expense	10,934	14,700	14,700
Library Expense	3,434	13,380	6,380
Transportation Program	5,500	5,500	5,500
Senior Citizen Center	8,800	10,000	10,000
Bond Payment/PBC Allocation	236,366	237,500	247,500
Community Service Allocations	5,000	10,000	10,000
Animal Shelter	570	500	500
Operating Transfers			
Capital Improvement Fund	0	0	0
Cash Reserve (2026 column)			
Miscellaneous	292	3,720	3,720
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,107,531	1,418,533	1,461,946
Unencumbered Cash Balance Dec 31	278,776	175,111	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,478,760	1,464,499	1,461,946
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		1,461,946
	Tax Required		368,221
Delinquent Comp Rate:	2.7%		10,052
Amount of 2025 Ad Valorem Tax			378,273

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	27,865	24,700	24,700
Commodities	17,023	24,100	24,750
Contractual	63,180	70,706	77,815
Capital Outlay	0	0	0
Total	108,068	119,506	127,265
Parks and Recreation			
Salaries	80,080	90,000	100,000
Contractual	2,664	3,500	3,500
Commodities	21,799	52,750	46,250
Capital Outlay	1,349	500	1,000
Total	105,892	146,750	150,750
Pool			
Salaries	32,815	40,000	45,000
Contractual	8,152	6,500	6,500
Commodities	31,208	36,650	38,500
Capital Outlay		0	0
Total	72,175	83,150	90,000
Streets			
Salaries	68,227	80,000	77,400
Contractual	1,675	1,700	1,800
Commodities	29,751	50,700	53,700
Capital Outlay	0	0	0
Total	99,653	132,400	132,900
Recycling			
Salaries	2,779	15,000	15,000
Contractual	1,675	2,000	2,000
Commodities	2,139	3,850	3,850
Capital Outlay/Equipment Purchase	0	18,750	22,350
Total	6,593	39,600	43,200
Law Enforcement			
Contractual	83,000	83,000	83,000
Commodities	0	0	0
Total	83,000	83,000	83,000
Fire Department			
Salaries	3,780	8,000	8,000
Contractual	3,100	3,150	3,150
Commodities	10,133	5,400	5,400
Capital Outlay	0	2,000	2,000
Total	17,013	18,550	18,550
Municipal Court			
Salaries	0	3,000	6,500
Contractual	1,828	2,100	2,100
Commodities	1,702	10,175	10,175
Total	3,530	15,275	18,775
Theater			
Salaries	25,444	30,000	35,000
Contractual	21,471	23,700	23,700
Commodities	31,872	39,550	39,050
Capital Outlay	0	0	0
Total	78,787	93,250	97,750
Employee Benefits			
KPERS	15,245	19,075	21,114
Employee Uniforms	929	1,500	1,750
Unemployment	501	500	500
Social Security/Medicare	17,622	22,097	23,892
Workmen's Compensation	11,523	12,500	14,000
Health insurance	177,467	275,000	275,000
Drug and Alcohol Testing	1,143	1,200	1,200
Total	224,430	331,872	337,456
Page Total	799,141	1,063,353	1,099,646

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Bond and Interest

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	89,833	93,433	91,833
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
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	
Transfers In - Infrastructure Sales Tax Fund	93,433	91,833	90,233
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	93,433	91,833	90,733
Resources Available:	183,266	185,266	182,566
Expenditures:			
Principal and Interest Payments	89,833	93,433	91,833
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	500
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	89,833	93,433	92,333
Unencumbered Cash Balance Dec 31	93,433	91,833	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	90,333	93,933	92,333
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		92,333
	Tax Required		0
Delinquent Comp Rate:	2.7%		0
Amount of 2025 Ad Valorem Tax			0

Adopted Budget

Library

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,083	1,802	1,380
Receipts:			
Ad Valorem Tax	51,310	53,920	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,471	0	0
Motor Vehicle Tax	6,280	5,886	5,181
Recreational Vehicle Tax	96	107	83
16/20M Vehicle Tax	128	146	130
Commercial Vehicle Tax	0	59	78
Watercraft Tax	0	0	0
Neighborhood Revitalization Rebate	(1,366)	(1,190)	-1,162
Miscellaneous	0	0	250
Does miscellaneous exceed 10% Total Rec			
Total Receipts	57,919	58,928	4,560
Resources Available:	61,002	60,730	5,940
Expenditures:			
Appropriations	59,200	59,350	70,705
Miscellaneous	0	0	250
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	59,200	59,350	70,955
Unencumbered Cash Balance Dec 31	1,802	1,380	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	59,200	59,600	70,955
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		70,955
	Tax Required		65,015
Delinquent Comp Rate:	2.7%		1,775
Amount of 2025 Ad Valorem Tax			66,790

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	120,491	154,875	127,735
Receipts:			
State of Kansas Gas Tax	34,384	35,080	35,080
County Transfers Gas	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	34,384	35,080	35,080
Resources Available:	154,875	189,955	162,815
Expenditures:			
Capital Outlay	0	62,220	162,815
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	62,220	162,815
Unencumbered Cash Balance Dec 31	154,875	127,735	0
2024/2025/2026 Budget Authority Amount:	156,336	188,441	162,815

Adopted Budget

Special Parks and Recreation

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,182	2,388	3,158
Receipts:			
Local Alcoholic Liquor Tax	1,003	1,770	643
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,003	1,770	643
Resources Available:	3,185	4,158	3,801
Expenditures:			
Scout Hut	797	1,000	3,801
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	797	1,000	3,801
Unencumbered Cash Balance Dec 31	2,388	3,158	0
2024/2025/2026 Budget Authority Amount:	3,481	4,588	3,801

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric and Water Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	389,060	521,870	571,802
Receipts:			
Collections	1,741,337	1,810,500	1,810,500
Penalties	11,513	13,000	13,000
Connection Fees	5,525	6,200	7,500
Interest on Idle Funds	26,354	15,000	15,000
Miscellaneous	15,415	2,200	2,300
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,800,144	1,846,900	1,848,300
Resources Available:	2,189,204	2,368,770	2,420,102
Expenditures:			
Personal Services	299,996	339,823	449,650
Office Expense	25,100	27,600	27,100
Vehicle Expense - Maintenance	2,350	6,500	5,500
Vehicle Gas & Oil	2,863	6,000	6,000
Legal and Printing Expense	104	0	0
Insurance	63,306	71,145	78,260
Audit/Contractual Service	11,765	12,000	13,000
Expense and Education	4,063	7,500	8,000
Generating Fuel	2,694	5,200	5,200
Plant Outside Expenses	43,176	30,000	45,000
Plant Inside Expenses	40,070	61,000	62,525
KMEA Sunflower/WAPA & Prairie Land	589,145	650,000	700,000
Sales Tax	1,566	3,000	3,000
Water Expenses	20,046	40,200	45,200
Compensating Use Tax	1,298	2,300	2,300
Tools	73	300	300
Equipment Expenses	4,069	8,000	8,000
Clean Drinking Water Fee	3,361	4,000	4,000
Building Maintenance	865	2,800	2,800
Set Off Fees	130	500	500
Operating Transfers			
General	65,000	203,000	215,000
Capital Improvement	300,000	250,000	250,000
Equipment Reserve	175,000	50,000	50,000
Cash Reserve (2026 column)			100,000
Miscellaneous	11,294	16,100	16,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,667,334	1,796,968	2,097,335
Unencumbered Cash Balance Dec 31	521,870	571,802	322,767
2024/2025/2026 Budget Authority Amount:	2,041,674	2,012,424	2,097,335

Adopted Budget

Sewer Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	20,375	63,055	76,195
Receipts:			
Collections	151,621	153,000	155,000
Prior Year Cancelled Encumbrance	3,004	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	154,625	153,000	155,000
Resources Available:	175,000	216,055	231,195
Expenditures:			
Personal Services	55,843	47,560	50,950
Operation Expenses	1,188	31,300	31,300
Debt Service	31,278	0	0
Equipment Expenses	0	10,000	10,000
Capital Outlay	300	0	0
Operating Transfers			
General Fund	0	20,000	25,000
Equipment Reserves	20,000	10,000	10,000
Capital Improvement	0	20,000	20,000
Cash Reserve (2026 column)	0	0	10,000
Miscellaneous	3,336	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	111,945	139,860	158,250
Unencumbered Cash Balance Dec 31	63,055	76,195	72,945
2024/2025/2026 Budget Authority Amount:	169,528	162,847	158,250

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Refuse Utility

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	50,859	122,837	94,537
Receipts:			
Collections	198,110	205,000	210,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	198,110	205,000	210,000
Resources Available:	248,969	327,837	304,537
Expenditures:			
Personal Services	9,443	18,000	23,450
Vehicle Gas & Oil	7,199	12,000	12,000
Insurance	3,558	3,600	3,900
Solid Waste	20,105	25,000	25,000
Truck and Equipment	4,831	10,000	13,000
Refuse Operation	904	8,000	8,200
Operating Transfers:			
General Fund	0	55,000	60,000
Capital Improvement Fund	40,000	60,000	45,000
Equipment Reserve Fund	40,000	40,000	40,000
Cash Reserve (2026 column)	0	0	41,695
Miscellaneous	92	1,700	2,200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	126,132	233,300	274,445
Unencumbered Cash Balance Dec 31	122,837	94,537	30,092
2024/2025/2026 Budget Authority Amount:	217,352	281,109	274,445

Adopted Budget

Tourism and Convention

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,284	6,718	5,718
Receipts:			
Guest Tax	5,654	4,000	4,200
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,654	4,000	4,200
Resources Available:	10,938	10,718	9,918
Expenditures:			
Tourism Expense	4,220	5,000	9,518
Cash Reserve (2026 column)	0	0	200
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,220	5,000	9,718
Unencumbered Cash Balance Dec 31	6,718	5,718	200
2024/2025/2026 Budget Authority Amount:	5,200	11,284	9,718

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Infrastructure Sales Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	59,325	72,153	39,903
Receipts:			
Sales Tax	269,903	250,000	270,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	269,903	250,000	270,000
Resources Available:	329,228	322,153	309,903
Expenditures:			
Operating Transfers			
Bond and Interest Fund	93,433	91,833	90,233
Infrastructure Improvement Fund	163,642	190,417	219,670
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	257,075	282,250	309,903
Unencumbered Cash Balance Dec 31	72,153	39,903	0
2024/2025/2026 Budget Authority Amount:	257,075	282,250	309,903

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

[illegible]

****Note:** These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
City of St. Francis

will meet on August 25, 2025 at 7:00 PM at City Hall - 209 E. Washington, Council Chambers 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 - 209 E. Washington 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.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,107,531	31.061	1,418,533	27.620	1,461,946	378,273	25.484
Bond and Interest	89,833		93,433		92,333		
Library	59,200	4.503	59,350	4.028	70,955	66,790	4.500
Special Highway			62,220		162,815		
Special Parks and Recreation	797		1,000		3,801		
Electric and Water Utility	1,667,334		1,796,968		2,097,335		
Sewer Utility	111,945		139,860		158,250		
Refuse Utility	126,132		233,300		274,445		
Tourism and Convention	4,220		5,000		9,718		
Infrastructure Sales Tax	257,075		282,250		309,903		
Non-Budgeted Funds-A	526,210						
Totals	3,950,277	35.564	4,091,914	31.648	4,641,501	445,063	29.984
Revenue Neutral Rate**							28.544
Less: Transfers	897,075		990,250		1,024,903		
Net Expenditure	3,053,202		3,101,664		3,616,598		
Total Tax Levied	411,804		423,676		xxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	11,794,854		13,387,627		14,843,566		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	1,544,969		1,270,000		1,215,000		
Revenue Bonds	0		0		0		
Other	60,345		30,608		0		
Lease Purchase Principal	1,220,000		1,150,000		1,080,000		
Total	2,825,314		2,450,608		2,295,000		

*Tax rates are expressed in mills

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

Lila Whitmore

Official Title: Interim City Clerk