State of Kansas
City
2026

CERTIFICATE

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
City of Frankfort
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 Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,429,761	366,496	61.586
Debt Service	10-113	8			
Library	12-1220	8	64,000	51,975	8.734
Special Highway		9	26,017		
Special Parks & Recreation		9	17,270		
Ambulance		10	434,659		
Water & Sewer Utility		10	470,207		
Non-Budgeted Funds-A		11			
Totals		xxxxxx	2,441,914	418,471	70.320
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			
RNR Hearing Notice					5,950,911
Neighborhood Revitalization		13			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	60.916
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Markus Frese, CPA

Address:
720 Broadway
Marysville, KS 66508
Email:
fcpalc@sbcglobal.net

Attest: 10-1, 2025

Sandra K Wilson
County Clerk

Governing Body

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort

2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	312,829	63,729	816	2,532	7,045	51
Debt Service						
Library	49,336	10,051	129	399	1,111	8
TOTAL	362,165	73,780	945	2,931	8,156	59

County Treas Motor Vehicle Estimate	73,780				
County Treas Recreational Vehicle Estimate		945			
County Treas 16/20M Vehicle Estimate			2,931		
County Treas Commercial Vehicle Tax Estimate				8,156	
County Treas Watercraft Tax Estimate					59

Motor Vehicle Factor	0.20372				
Recreational Vehicle Factor		0.00261			
16/20M Vehicle Factor			0.00809		
Commercial Vehicle Factor				0.02252	
Watercraft Factor					0.00016

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort 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	-	40,561	32,500	12-1,118
	Totals	0	40,561	32,500	
	Adjustments				
	Adjusted Totals	0	40,561	32,500	

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

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort

2026

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:											
Truck Route	04/28/2020	04/28/2035	2.38	265,700	203,735	04/28	04/28	4,839	16,425	4,449	16,815
Total G.O. Bonds					**203,735**			**4,839**	**16,425**	**4,449**	**16,815**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**203,735**			**4,839**	**16,425**	**4,449**	**16,815**

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
Skid Loader & Attachments	4/15/2019	60	5.00	71,294	5,327	5,383	0
Swimming Pool	12/30/2020	117	1.75	469,000	255,000	51,970	51,161
Backhoe	3/4/2021	60	2.89	77,868	20,553	16,761	4,190
Police Truck	06/01/2023	36	6.35	29,000	15,188	10,642	4,434
Maintenance Truck	11/20/2024	48	5.75	44,000	43,182	12,340	12,340
				Totals	**339,250**	**97,096**	**72,125**

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

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

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

Budgeted Year: 2026

Library found in: City of Frankfort
Marshall County

As provided in KSA 79-2553 *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 2025	Proposed Year 2026
Ad Valorem	$49,336	$51,975
Delinquent Tax	$0	$0
Motor Vehicle Tax	$8,698	$10,051
Recreational Vehicle Tax	$150	$129
16/20M Vehicle Tax	$391	$399
TOTAL TAXES	$58,575	$62,554
Difference in Total Taxes:	$3,979	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,374,722	$5,945,524
Did Assessed Valuation Decrease?	No	
Levy Rate	9.18	8.742
Difference in Levy Rate:	(0.438)	
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

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort 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	468,759	369,950	347,622
Receipts:			
Ad Valorem Tax	276,998	312,829	xxxxxxxxxxxxxxxx
Delinquent Tax	2,967		
Motor Vehicle Tax	57,498	53,435	63,729
Recreational Vehicle Tax	691	920	816
16/20M Vehicle Tax	2,656	2,402	2,532
Commercial Vehicle Tax	6,731	6,969	7,045
Watercraft Tax	0	178	51
Gross Earning (Intangible) Tax	0	0	0
Mineral Production Tax			
Local Alcoholic Liquor	2,131	1,846	2,268
Compensating Use Tax	68,170	29,000	64,000
Local Sales Tax	201,032	230,000	200,000
Franchise Tax	67,988	68,000	68,000
Licenses			
Fines and Court Costs	13,260	14,000	14,000
ATV Tags	1,750	1,500	1,500
Occupation Tax	400	400	400
Park-Pool Receipts	21,251	22,000	22,000
Refuse Collections	164,140	163,650	172,340
Dog Licenses	1,170	1,000	1,000
Building Permits	180	100	100
Licenses (Card/CMB)	474	400	400
Library Payroll & Benefits Reimbursed	40,680	44,117	48,500
Reimbursed Spending	33,685	6,000	6,000
Sherriff's Sale			
Nextera Energy Contribution	32,500	32,500	32,500
Supplies Sold	14,695	0	0
Rent	10,747	5,620	5,620
Services Sold	1,709	960	960
Surplus Property Sold			
Donations - private sources			
Miscellaneous, Other	6,639	0	0
Wildland Grant-Fre Pagers	4,999	0	0
Clean-up Grant/Recycle Grant	6,633	0	0
Insurance Claims	94,696	0	0
GAC Building Interest on Idle Funds	12,822	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	6,303	4,000	4,000
Neighborhood Revitalization Rebate	-254	-267	-2,118
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,155,341**	**1,001,559**	**715,643**
Resources Available:	**1,624,100**	**1,371,509**	**1,063,265**

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,624,100	1,371,509	1,063,265
Expenditures:			
General Administration	178,185	185,232	192,576
Park	136,868	135,056	140,514
Police Protection	66,670	67,362	72,677
Fire Protection	27,923	35,006	37,637
Streets & Alleys	224,671	165,201	190,804
Employee Benefits	59,703	62,737	69,482
Sales Tax-Streets & Improvements	44,439	41,000	41,000
Subtotal detail (Should agree with detail)	738,459	691,594	744,690
Utility Service - Contractual	16,323	16,818	19,341
Waste Disposal - Contractual	162,871	163,650	172,340
Reimbursed Spending	194,830	0	0
GAC Building	31,747	0	344,626
Transfer to Capital Improvement Fund	0	40,561	32,500
Truck Route Project	21,264	21,264	21,264
Donation - Fire Department	0	0	0
Frankfort Care Home - Sales Tax Portion	88,656	90,000	95,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,254,150**	**1,023,887**	**1,429,761**
Unencumbered Cash Balance Dec 31	369,950	347,622	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,496,182	1,418,783	1,429,761
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,429,761
		Tax Required	366,496
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	366,496

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort 2026

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Administration			
Salaries	93,109	95,902	98,780
Contractual	68,824	72,265	75,878
Commodities	16,252	17,065	17,918
Capital Outlay			
Total General Administration	**178,185**	**185,232**	**192,576**
Park			
Salaries	33,404	34,406	35,438
Contractual	40,318	42,334	44,450
Commodities	44,854	46,200	48,510
Capital Outlay	18,292	12,116	12,116
Total Park	**136,868**	**135,056**	**140,514**
Police Protection			
Salaries	39,008	40,220	44,834
Contractual	12,644	13,650	18,545
Commodities	4,376	2,850	4,864
Capital Outlay	10,642	10,642	4,434
Total Police Protection	**66,670**	**67,362**	**72,677**
Fire Protection			
Salaries	7,306	9,302	9,767
Contractual	9,027	10,832	12,998
Commodities	11,590	14,872	14,872
Capital Outlay	0	0	
Total Fire Protection	**27,923**	**35,006**	**37,637**
Streets & Alleys			
Salaries	82,577	83,679	85,364
Contractual	74,060	51,462	73,800
Commodities	28,630	30,060	31,640
Capital Outlay	39,404	0	0
Total Streets & Alleys	**224,671**	**165,201**	**190,804**
Employee Benefits			
Payroll Taxes	22,547	21,334	22,401
Pension/Retirement	15,739	17,354	18,222
Health Insurance	21,417	24,049	28,859
Total Employee Benefits	**59,703**	**62,737**	**69,482**
Sales Tax-Streets & Improvements			
Salaries	0	0	0
Contractual	0	0	0
Commodities	5,790	0	0
Capital Outlay-Pool Payment	38,649	41,000	41,000
Total Sales Tax-Streets & Improv.	**44,439**	**41,000**	**41,000**
Page 1 - Total	**738,459**	**691,594**	**744,690**

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort 2026

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	0	0	0
Page 1 -Total	738,459	691,594	744,690
Grand Total	738,459	691,594	744,690

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

City of Frankfort 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	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	3,070	931	627
Receipts:			
Ad Valorem Tax	45,091	49,336	xxxxxxxxxxxxxxxx
Delinquent Tax	499		
Motor Vehicle Tax	9,773	8,698	10,051
Recreational Vehicle Tax	118	150	129
16/20M Vehicle Tax	466	391	399
Commercial Vehicle Tax	1,135	1,134	1,111
Watercraft Tax	0	29	8
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(41)	-42	-300
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	57,041	59,696	11,398
Resources Available:	60,111	60,627	12,025
Expenditures:			
Appropriation to Library Board	59,180	60,000	64,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	59,180	60,000	64,000
Unencumbered Cash Balance Dec 31	931	627	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	59,180	60,000	64,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	64,000
		Tax Required	51,975
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	51,975

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort 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	6,697	5,013	7,147
Receipts:			
State of Kansas Gas Tax	19,567	18,870	18,870
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,567**	**18,870**	**18,870**
Resources Available:	**26,264**	**23,883**	**26,017**
Expenditures:			
Personal Services	3,728	6,674	7,000
Contractual Services	0	0	
Commodities	17,523	10,062	19,017
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**21,251**	**16,736**	**26,017**
Unencumbered Cash Balance Dec 31	5,013	7,147	0
2024/2025/2026 Budget Authority Amoun	21,251	23,076	26,017

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,025	13,156	15,002
Receipts:			
Local Alcoholic Liquor Tax	2,131	1,846	2,268
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,131**	**1,846**	**2,268**
Resources Available:	**13,156**	**15,002**	**17,270**
Expenditures:			
Personal Services	0	0	1,800
Contractual Services	0	0	1,500
Commodities	0	0	3,000
Capital Outlay	0	0	10,970
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**17,270**
Unencumbered Cash Balance Dec 31	13,156	15,002	0
2024/2025/2026 Budget Authority Amoun	11,832	14,284	17,270

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	365,193	391,707	400,801
Receipts:			
Appropriation - Marshall county	52,800	52,800	52,800
Charges for Services	67,971	60,000	60,000
Donations	6,078	0	0
Interest on Idle Funds	6,642	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**133,491**	**117,800**	**117,800**
Resources Available:	**498,684**	**509,507**	**518,601**
Expenditures:			
Personal Services	82,952	82,178	84,643
Contractrual Services	15,920	20,540	20,696
Commodities	8,105	5,988	9,320
Capital Outlay			320,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**106,977**	**108,706**	**434,659**
Unencumbered Cash Balance Dec 31	391,707	400,801	83,942
2024/2025/2026 Budget Authority Amount	359,733	404,206	434,659

Adopted Budget

Water & Sewer Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	318,039	363,336	271,765
Receipts:			
Sales & Charges - Water	176,076	192,089	195,719
Sales & Charges - Sewer	118,159	128,794	141,003
Materials/Labor Sold/Other	331	0	0
Interest on Idle Funds	99	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**294,665**	**320,883**	**336,722**
Resources Available:	**612,704**	**684,219**	**608,487**
Expenditures:			
Water-Personal Services	65,356	92,203	94,050
Water-Contractual Services	90,380	81,015	93,445
Water-Commodities	26,000	27,818	30,600
Water-Sales Tax	2,118	1,899	2,385
Sewer-Personal Services	31,333	30,007	33,213
Sewer-Contractual Services	19,397	16,104	25,216
Sewer-Commodities	8,499	8,462	16,998
Capital Outlay	6,285	148,046	157,000
Capital Improvement Fund	0	6,900	17,300
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**249,368**	**412,454**	**470,207**
Unencumbered Cash Balance Dec 31	363,336	271,765	138,280
2024/2025/2026 Budget Authority Amount	426,630	463,250	470,207

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Imrpovement										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	229,890	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		229,890
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trnsfr fr Gen. Fund	0									
Interest on Idle Funds	6,516									
Total Receipts	6,516	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	6,516
Resources Available:	236,406	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	236,406
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	25,473									
Total Expenditures	25,473	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	25,473
Cash Balance Dec 31	210,933	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	210,933 **
										210,933 **

**Note: These two block figures should agree.

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Frankfort

will meet on September 8, 2025 at 7:00 p.m. at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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

BUDGET SUMMARY

Proposed Budget 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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year 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	1,254,150	55.300	1,023,887	58.204	1,429,761	366,496	61.642
Debt Service							
Library	59,180	9.002	60,000	9.180	64,000	51,975	8.742
Special Highway	21,251		16,736		26,017		
Special Parks & Recreation					17,270		
Ambulance	106,977		108,706		434,659		
Water & Sewer Utility	249,368		412,454		470,207		
Non-Budgeted Funds-A	25,473						
Totals	1,716,399	64.302	1,621,783	67.384	2,441,914	418,471	70.384
						*Revenue Neutral Rate***	*60.916*
Less: Transfers	0		40,561		32,500		
Net Expenditure	1,716,399		1,581,222		2,409,414		
Total Tax Levied	329,228		362,165		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,120,011		5,374,722		5,945,524		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	235,438	219,765	203,735
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	435,719	379,579	339,250
Total	671,157	599,344	542,985

*Tax rates are expressed in mills

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

Melody Tommer

City Official Title: City Clerk

Resolution No 25-03

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

WHEREAS, the Revenue Neutral Rate for the City of Frankfort was calculated as 60.916 mills by the Marshall County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Frankfort, 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 FRANKFORT:

The City of Frankfort shall levy a property tax rate exceeding the Revenue Neutral Rate of 70.384 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 8th day of September, 2025 and SIGNED by the Mayor.

Brian Smith Maya

Mayor

Attested:

City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 8, 2025

Resolution No. 25-03

Governing Body Member	Yes	No	No Vote	
Joe Funke	X			
Eric Broxterman	X			
Lance Jones	X			
Beth Helmerichs	X			
Heather White			X	Absent
TOTAL	4	0		

Certified:

Peggy L. [illegible]

Public Notice

(Published in the *Frankfort Area News* on August 21, 2025)

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
City of Frankfort
will meet on September 8, 2025 at 7:00 p.m. at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year 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	1,254,150	55.300	1,023,887	58.204	1,429,761	366,496	61.642
Debt Service							
Library	59,180	9.002	60,000	9.180	64,000	51,975	8.742
Special Highway	21,251		16,736		26,017		
Special Parks & Recreation					17,270		
Ambulance	106,977		108,706		434,659		
Water & Sewer Utility	249,368		412,454		470,207		
Non-Budgeted Funds-A	25,473						
Totals	1,716,399	64.302	1,621,783	67.384	2,441,914	418,471	70.384
						Revenue Neutral Rate**	60.916
Less: Transfers	0		40,561		32,500		
Net Expenditure	1,716,399		1,581,222		2,409,414		
Total Tax Levied	329,228		362,165		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,120,011		5,374,722		5,945,524		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	235,438		219,765		203,735		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	435,719		379,579		339,250		
Total	671,157		599,344		542,985		

*Tax rates are expressed in mills.

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

Melody Tommer
City Official Title: City Clerk