CERTIFICATE 2025

To the Clerk of Wilson, State of Kansas
We, the undersigned, officers of
Fredonia
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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	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	2,258,837	646,661	
Debt Service	10-113	8	420,180	44,098	
Library	12-1220	8	113,500	91,123	
Industrial Development	12-1617h	9	38,000		
		9			
Special Highway		10	60,000		
Special Parks		10			
Solid Waste		11	317,605		
Tourism		11	9,800		
Sewer Utility		12	989,694		
Capital Improvement		12	500,335		
Water Utility		13	1,014,074		
Electric Utility		14	4,160,482		
1/2 Cent Infrastructure Tax		15	244,500		
1 Cent Pool Tax		16	495,000		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Non-Budgeted Funds-D		20			
Totals		x	10,622,007	781,881	
Budget Hearing Notice		N/A			(County Clerk's Use Only)
Combined Rate and Budget Hearing Notice		21			
RNR Hearing Notice		22			
Neighborhood Revitalization		23			

Revenue Neutral Rate 50.678

Assisted by:

Address:

Email:

Attest: , 2024

County Clerk

Governing Body

CPA Summary

RESOLUTION NO. 24-054

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

WHEREAS, the Revenue Neutral Rate for the City of Fredonia was calculated as 59.394 mills by the Wilson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Fredonia will require the levy of a property tax rate of 60.361 mills, which exceeds the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 4, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Fredonia, 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 FREDONIA:

The City of Fredonia shall levy a property tax rate of 60.361 mills, which exceeds the Revenue Neutral Rate of 50.678 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 AND APPROVED by the Governing Body of the City of Fredonia, Kansas on September 4, 2024.

Allen Miller, Mayor

ATTEST:

Kelly L. Bogner, City Clerk

(Seal)

ROLL CALL VOTE:

Mayor Allen Miller	YES	NO
Commissioner Bill Jones	YES	NO
Commissioner Brandon Tindle	YES	NO

PROOF OF PUBLICATION

STATE OF KANSAS
Wilson County - SS

JOSEPH S. and RITA M. RELPH, of lawful age, being duly sworn upon oath that they are the Owners and Publishers of the WILSON COUNTY CITIZEN:

THAT said newspaper has been published at least weekly fifty (50) times a year and has been published for at least five years prior to the first publication of the attached notice;

THAT said newpaper is a general circulation on a daily, or weekly, or monthly, or yearly basis in;

WILSON COUNTY, KANSAS, and is NOT a trade, religious or fraternal publication and has been PRINTED and PUBLISHED in Wilson County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st publication was made on the 15th day of August, 20 24

2nd publication was made on the 22nd day of August, 20 24

3rd publication was made on the _____ day of _____, 20____

4th publication was made on the _____ day of _____, 20____

5th publication was made on the _____ day of _____, 20____

6th publication was made on the _____ day of _____, 20____

TOTAL PUBLICATION FEE: $ 92.00

(Signed) Meredith Odell

Subscribed and sworn to before me, this 26th day of August, 20 24

(Notary Public)

Mona S. DeBerry

My commission expires: 7-22-27

Published in the Wilson County *Citizen* Thursday, Aug. 15, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
Fredonia

will meet on September 3, 2024 at 6:30 pm at City Hall (Council Chamber) 100 N Main St, Fredonia KS 66736 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 (City Clerk) 100 N Main St, Fredonia KS 66736 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	2,868,224	32.549	3,797,360	31.326	3,951,815	384,641	30.870
Debt Service	450,429	5.000	450,933	3.193	450,000	40,000	3.484
Library	105,439	8.153	111,291	7.644	111,000	97,215	7.972
Industrial Development	53,615	2.153	26,000	2.295	10,000		
Special Highway	46,733		10,000		10,000		
Special Parks	20,000		17,000				
Solid Waste	699,515		737,794		737,000		
Firearms	7,000		4,000		4,000		
Sewer Dollar	80,000		101,000		100,000		
Capital Improvement					100,000		
Water Dollar	1,193,250		1,000,000		1,011,000		
Electric Dollar	4,111,000		4,000,000		4,100,000		
1/2 Cent Administrative Tax	314,000		314,000		314,000		
1 Cent Sales Tax	770,000		800,000		800,000		
Sewer Management Reserve A	10,000						
Sewer Management Reserve B	17,000						
Sewer Management Reserve C	50,000						
Sewer Management Reserve D	100,000						
Totals	10,897,205	48.855	9,510,000	43.259	10,921,000	521,856	42.326
						Revenue Neutral Rate**	39.672
Less: Exemptions	1,553,000		1,600,000		2,007,000		
Tax Rate Increase	1,977,205		1,907,000		2,134,000		
Total Tax Levied	520,000		470,000		0		
Assessed Valuation	11,903,000		11,900,000		12,951,000		
Outstanding Indebtedness,	2022		2023		2024		
January 1,							
G.O. Bonds	1,617,000		1,487,000		2,007,000		
Revenue Bonds	0		0		0		
Other	13,313,444		12,709,434		28,151,643		
Lease Purchase Principal	0		4,837,000		4,837,000		
Total	16,399,444		20,033,434		35,431,643		

* Tax rate per thousand dollars
** Maximum Revenue Neutral Rate as required by K.S.A. 79-2988

Debi Stevens
City Clerk or Tax - City Clerk

Page No. 1

NOTARY PUBLIC - STATE OF KANSAS
MONA S. DEBERRY
MY APPT. EXPIRES 7-22-27

2025

CERTIFICATE

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Fredonia
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Capital Improvement		12	500,335		
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Budget Hearing Notice		N/A			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		21			
RNR Hearing Notice		22			
Neighborhood Revitalization		23			

Revenue Neutral Rate: 50.678

Assisted by:

Address:

Email:

Attest: , 2024

County Clerk

Governing Body

CPA Summary

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Water Utility	Bond & Interest	-	40,000	40,000	K.S.A. 12-825d
Water Utility	General	-	-	-	K.S.A. 12-825d
Electric Utility	Bond & Interest	260,000	260,000	297,290	K.S.A. 12-825d
Electric Utility	General	650,000	850,000	700,000	K.S.A. 12-825d
Sewer Utility	Bond & Interest	-	30,000	30,000	K.S.A. 12-825d
Sewer Utility	General	-	10,750	10,750	K.S.A. 12-825d
Sewer Utility	Capital Improvement	480,000	25,000	25,000	K.S.A. 12-631o
Sewer Utility	Sewer Reserve Fund	-	-	20,000	K.S.A. 12-631o
Sales Tax	General	65,000	65,000	65,000	K.S.A 12-197
Sales Tax	Special Parks	-	20,000	11,000	K.S.A. 12-1118
Sales Tax	Capital Improvement	-	47,000	45,000	K.S.A. 12-1118
1/2 Infrastructure Tax	Sewer Reserve Fund	100,000	100,000	70,000	K.S.A. 12-197
1/2 Infrastructure Tax	Bond & Interest	-	24,500	24,500	K.S.A. 12-197
1/2 Infrastructure Tax	Capital Improvement	-	-	100,000	K.S.A. 12-1118
General Fund	Capital Improvement	-	-	29,700	K.S.A. 12-1118
Solid Waste Fund	Capital Improvement	-	18,000	17,000	K.S.A. 12-1118
Electric Utility	Capital Improvement	-	-	2,500	K.S.A. 12-1118
	Totals	1,555,000	1,490,250	1,487,740	
	Adjustments				
	Adjusted Totals	1,555,000	1,490,250	1,487,740	

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 2024	Payments Due 2024	Payments Due 2025
Fredonia Solar Farm	1/3/2023	2040	5.03	4,825,000	4,825,000	232,443	291,318
				Totals	**4,825,000**	**232,443**	**291,318**

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	661,589	537,829	519,693
Receipts:			
Ad Valorem Tax	460,638	504,530	x
Delinquent Tax	40,922	21,000	30,000
Motor Vehicle Tax	78,958	80,156	90,068
Recreational Vehicle Tax	677	1,269	777
16/20M Vehicle Tax	1,028	1,016	1,214
Commercial Vehicle Tax	9,354	13,681	10,506
Watercraft Tax	0	0	583
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Special Assessments	1,743	0	1,000
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	3,946	3,086	3,000
Compensating Use Tax	0	0	0
Local Sales Tax	0	0	0
Franchise Fees	97,873	64,926	85,000
Licenses and Permits	8,365	5,247	7,000
Land Bank Sales Proceeds	0	0	0
Animal Tags / Pound Fees	3,066	4,500	3,000
Cemetary Fees	13,141	9,800	10,000
Court Fines / Municipal Judge	39,977	40,000	40,000
Donations	11,647	500	500
Code Demolition Permit	0	0	0
Transfer from Electric Fund	602,780	850,000	700,000
Transfer from Water Fund	0	0	0
Transfer from Sewer Fund	0	10,750	10,750
Transfer from Sales Tax Fund	65,000	65,000	65,000
Audit Adjustment - Transfer Electric &	0	0	0
Airport	0	6,500	0
Oil Revenue	0	500	0
Reimbursed Expenses	40,459	43,000	41,729
Reconnect Fee	0	5,000	0
Gas Revenue	0	0	0
Sale of Assets	0	0	0
Rental Receipts	4,350	0	2,175
In Lieu of Taxes (IRB)		0	
Interest on Idle Funds	12,191	4,500	15,000
Neighborhood Revitalization Rebate	-9,902	-7,507	-7,995
Miscellaneous	750	5,000	4,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,486,963**	**1,732,454**	**1,113,807**
Resources Available:	**2,148,553**	**2,270,283**	**1,633,500**

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Office			
Salaries	43,511	42,347	42,353
Contractual	49,764	44,896	48,171
Commodities	11,726	11,150	5,633
Capital Outlay	750	2,500	6,000
Total	**105,751**	**100,893**	**102,157**
Police			
Salaries	501,691	538,111	581,948
Contractual	48,366	52,877	55,061
Commodities	48,312	33,550	33,571
Capital Outlay	31,545	14,000	14,000
K9			
Total	**629,914**	**638,538**	**684,580**
Fire			
Salaries	31,624	46,483	47,903
Contractual	22,932	35,240	38,001
Commodities	19,114	14,600	12,850
Capital Outlay		2,500	2,500
Total	**73,670**	**98,823**	**101,254**
Code Enforcement			
Salaries	43,104	32,573	33,545
Contractual	8,185	6,430	7,409
Commodities	9,973	5,250	5,450
Capital Outlay	23,979	16,000	15,000
Total	**85,241**	**60,253**	**61,404**
Street			
Salaries	264,570	364,010	364,543
Contractual	34,071	32,000	34,780
Commodities	54,606	52,700	57,331
Capital Outlay	0	12,929	11,600
Total	**353,247**	**461,639**	**468,254**
Park			
Salaries	93,923	105,827	107,965
Contractual	14,859	14,400	19,703
Commodities	35,456	21,500	21,500
Capital Outlay		2,500	17,500
Total	**144,239**	**144,227**	**166,668**
Cemetery			
Salaries	115,908	119,054	124,482
Contractual	11,352	10,800	11,350
Commodities	9,437	8,550	8,825
Capital Outlay	15,415	2,500	2,500
Total	**152,112**	**140,904**	**147,157**
Municipal Court			
Salaries	32,335	41,381	46,159
Contractual	17,435	26,980	28,480
Commodities	2,511	2,750	2,750
Capital Outlay	0	0	0
Total	**52,281**	**71,111**	**77,389**
Page 1 - Total	**1,596,455**	**1,716,388**	**1,808,863**

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	29,572	0	524
Receipts:			
Ad Valorem Tax	86,545	43,958	x
Delinquent Tax	7,256	7,000	4,000
Motor Vehicle Tax	14,239	14,000	7,849
Recreational Vehicle Tax	122	284	68
16/20M Vehicle Tax	178	461	228
Commercial Vehicle Tax	1,687	1,731	915
Watercraft Tax	0	0	109
Utility Transfers	282,891	330,000	349,040
1/2 Cent Sales Tax Transfer	0	24,500	24,500
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	(1,860)	-1,410	-697
Miscellaneous	9	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**391,057**	**420,524**	**377,012**
Resources Available:	**420,629**	**420,524**	**377,536**
Expenditures:			
Principal	360,000	370,000	380,000
Interest	60,628	50,000	40,180
Cash Basis Reserve (2025 column)			
Miscellaneous	1	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**420,629**	**420,000**	**420,180**
Unencumbered Cash Balance Dec 31	0	524	x
2023/2024/2025 Budget Authority Amou	459,423	428,000	420,180
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	420,180
		Tax Required	42,644
	Delinquent Comp Rate:	3.4%	1,454
		Amount of 2024 Ad Valorem Tax	44,098

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	1,748
Receipts:			
Ad Valorem Tax	87,243	93,466	x
Delinquent Tax	7,720	3,200	6,000
Motor Vehicle Tax	15,261	15,181	16,685
Recreational Vehicle Tax	131	240	144
16/20M Vehicle Tax	191	192	230
Commercial Vehicle Tax	1,808	2,591	1,946
Watercraft Tax	0	0	110
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	(1,875)	-1,422	-1,481
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Re			
Total Receipts	**110,479**	**113,448**	**23,634**
Resources Available:	**110,479**	**113,448**	**25,382**
Expenditures:			
Library Appropriations	110,479	111,700	113,500
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**110,479**	**111,700**	**113,500**
Unencumbered Cash Balance Dec 31	0	1,748	x
2023/2024/2025 Budget Authority Amoun	111,700	111,700	113,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	113,500
		Tax Required	88,118
	Delinquent Comp Rate:	3.4%	3,005
		Amount of 2024 Ad Valorem Tax	91,123

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	71,496	62,646	46,906
Receipts:			
State of Kansas Gas Tax	57,464	60,260	60,200
County Transfers Gas	0	0	0
Federal Grant	0	0	0
State Grant	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**57,464**	**60,260**	**60,200**
Resources Available:	**128,959**	**122,906**	**107,106**
Expenditures:			
Road Materials	66,313	76,000	60,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**66,313**	**76,000**	**60,000**
Unencumbered Cash Balance Dec 31	62,646	46,906	47,106
2023/2024/2025 Budget Authority Amoun	67,000	76,000	60,000

Adopted Budget

Special Parks	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	33,620	58,368	46,368
Receipts:			
Local Liquor Tax	3,946	3,000	3,500
City Park Donation	50,000	0	0
Other	0	0	
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**53,946**	**3,000**	**3,500**
Resources Available:	**87,566**	**61,368**	**49,868**
Expenditures:			
Commodities	29,199	15,000	0
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**29,199**	**15,000**	**0**
Unencumbered Cash Balance Dec 31	58,368	46,368	49,868
2023/2024/2025 Budget Authority Amoun	20,000	15,000	0

See Tab A

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	362,764	156,639	3,855
Receipts:			
Receipts:			
Sewer Fees	497,344	540,000	878,115
Connection Fee	4,592	5,000	5,500
Transfer	89,126	180,000	100,000
Reimbursed Expenses	3,813	3,800	4,000
Interest on Idle Funds	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**594,874**	**728,800**	**987,615**
Resources Available:	**957,639**	**885,439**	**991,470**
Expenditures:			
Personnel Services	90,365	125,834	103,168
Contractual Services	54,519	45,900	53,650
Commoditites and Capital Outlay	44,353	29,000	115,750
Debt Service and Transfers	611,763	680,850	717,126
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**801,000**	**881,584**	**989,694**
Unencumbered Cash Balance Dec 31	156,639	3,855	1,776
2023/2024/2025 Budget Authority Amount	801,000	881,584	989,694

Adopted Budget

Capital Improvement	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	107,975	587,975	587,975
Receipts:			
Transfers	480,000	0	166,200
Interest on Idle Funds	0	0	
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**480,000**	**0**	**166,200**
Resources Available:	**587,975**	**587,975**	**754,175**
Expenditures:			
Capital Improvement Plan	0	0	500,335
Cash Forward (2025 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**500,335**
Unencumbered Cash Balance Dec 31	587,975	587,975	253,840
2023/2024/2025 Budget Authority Amount	0	0	500,335

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,618,076	1,536,486	1,476,904
Receipts:			
Electric Sales	2,887,786	2,900,000	2,900,000
Connection Fee	9,084	7,000	8,000
Fuel cost Adjustment	1,113,864	1,100,000	1,000,000
Rental Fees	0	1,000	0
Reimburse Expenses	36,987	21,000	8,000
Other	1,543	1,500	1,500
Interest on Idle Funds	1,474	5,000	5,000
Miscellaneous	1,360	1,200	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,052,099**	**4,036,700**	**3,924,000**
Resources Available:	**5,670,175**	**5,573,186**	**5,400,904**
Expenditures:			
Personnel Services	449,336	478,102	504,681
Contractual Services	2,236,901	2,224,302	2,059,750
Commoditites	98,770	82,550	82,950
Capital Outlay	286,997	62,500	70,000
Transfer to General Fund	602,780	650,000	700,000
Transfer to Bond and Interest Fund	282,863	260,000	297,290
Lease Purchase - Solar	0	232,443	291,318
Debt Service - Principal	93,500	99,334	99,721
Debt Service - Interest	74,803	3,551	3,228
Solar Insurance	0	0	46,000
Cash Forward (2025 column)			
Miscellaneous	7,739	3,500	5,544
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,133,689**	**4,096,282**	**4,160,482**
Unencumbered Cash Balance Dec 31	1,536,486	1,476,904	1,240,422
2023/2024/2025 Budget Authority Amoun	4,032,100	4,133,689	4,160,482

See Tab A

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **1 Cent Pool Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	370,001	509,082	533,582
Receipts:			
Sales Tax	510,025	485,000	495,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**510,025**	**485,000**	**495,000**
Resources Available:	**880,026**	**994,082**	**1,028,582**
Expenditures:			
Contractual	540	1,000	500
Commodities	25923.13	42,000	43,500
Capital Outlay	32159.38	35,500	80,000
Debt Service - Principal	240000	240,000	240,000
Debt Service - Interest	7320	10,000	10,000
Postage & Commissions	1.25	0	0
Transfer to General Fund	65000	65,000	65,000
Transfer to Capital Improvement	0	47,000	45,000
Transfer to Special Parks	0	20,000	11,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**370,944**	**460,500**	**495,000**
Unencumbered Cash Balance Dec 31	509,082	533,582	533,582
2023/2024/2025 Budget Authority Amoun	405,000	485,000	495,000

CPA Summary

Fredonia

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
PD Drug & K9 Funds		**National Night Out**		**CDBG Fund**		**apital Improvement Fun**		**Business Committee**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,779	Cash Balance Jan 1	2,250	Cash Balance Jan 1	12,020	Cash Balance Jan 1	107,975	Cash Balance Jan 1	2,344	126,367
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Police K-9	14,426	National Night Out	343	Federal Grants	0	Transfer	480,000	Business Committee	3,420	
PD Drug Fund	1,150									
Total Receipts	15,576	Total Receipts	343	Total Receipts	0	Total Receipts	480,000	Total Receipts	3,420	499,339
Resources Available:	17,355	Resources Available:	2,593	Resources Available:	12,020	Resources Available:	587,975	Resources Available:	5,764	625,706
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Police K-9	12,760	National Night Out	2,073	Capital Outlay	6	None	0	Business Committee	2,658	
PD Drug Fund	0									
Total Expenditures	12,760	Total Expenditures	2,073	Total Expenditures	6	Total Expenditures	0	Total Expenditures	2,658	17,498
Cash Balance Dec 31	4,595	Cash Balance Dec 31	520	Cash Balance Dec 31	12,014	Cash Balance Dec 31	587,975	Cash Balance Dec 31	3,105	**608,209**
										608,209

**Note: These two block figures should agree.

CPA Summary

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-D

(1) Fund Name: eighborhood Revitalizati		(2) Fund Name: Health Insurance		(3) Fund Name: Payroll Clearing		(4) Fund Name: Cultivate Fredonia		(5) Fund Name: Freedom Claims Account		
Unencumbered Cash Balance Jan 1	300	Unencumbered Cash Balance Jan 1	9,505	Unencumbered Cash Balance Jan 1	1,531	Unencumbered Cash Balance Jan 1	39,228	Unencumbered Cash Balance Jan 1	77,200	Total 127,763
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	0		19,700		11,011		19,638		72,439	
Total Receipts	0	Total Receipts	19,700	Total Receipts	11,011	Total Receipts	19,638	Total Receipts	72,439	122,788
Resources Available:	300	Resources Available:	29,205	Resources Available:	12,542	Resources Available:	58,865	Resources Available:	149,639	250,551
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	0		16,725		11,062		12,305		60,842	
Total Expenditures	0	Total Expenditures	16,725	Total Expenditures	11,062	Total Expenditures	12,305	Total Expenditures	60,842	100,934
Cash Balance Dec 31	300	Cash Balance Dec 31	12,480	Cash Balance Dec 31	1,480	Cash Balance Dec 31	46,560	Cash Balance Dec 31	88,797	**149,617** **
										149,617 **

**Note: The two bold yellow figures should agree.

CPA Summary

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Fredonia

will meet on at at City Hall (Conf. Room), 100 N 15th St, Fredonia KS 66736 for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Wilson

Revenue Neutral Rate*	50.678	Proposed Tax Rate	60.361

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

PROOF OF PUBLICATION

STATE OF KANSAS
Wilson County - SS

JOSEPH S. and RITA M. RELPH, of lawful age, being duly sworn upon oath that they are the Owners and Publishers of the WILSON COUNTY CITIZEN:

THAT said newspaper has been published at least weekly fifty (50) times a year and has been published for at least five years prior to the first publication of the attached notice;

THAT said newspaper is a general circulation on a daily, or weekly, or monthly, or yearly basis in;

WILSON COUNTY, KANSAS, and is NOT a trade, religious or fraternal publication and has been PRINTED and PUBLISHED in Wilson County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st publication was made on the 15th day of August, 20 24

2nd publication was made on the 22nd day of August, 20 24

3rd publication was made on the _____ day of _____, 20____

4th publication was made on the _____ day of _____, 20____

5th publication was made on the _____ day of _____, 20____

6th publication was made on the _____ day of _____, 20____

TOTAL PUBLICATION FEE: $ 92.00

(Signed) Meredith Odell

Subscribed and sworn to before me, this 26th day of August, 20 24

(Notary Public) Mina S. DeBerry

My commission expires: 7-27-27

Published in the Wilson County *Citizen* Thursday, Aug. 15, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

Fredonia

will meet on September 4, 2024 at 5:30 pm at City Hall (Conf. Room), 100 N 15th St, Fredonia KS 66736 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 (City Clerk) 100 N 15th St. Fredonia KS 66736 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,610,714	40.642	1,750,595	41.200	2,214,837	640,681	40.972
Debt Service	420,625	8.668	430,000	3.593	450,180	64,908	3.404
Library	110,479	6.139	113,700	7.834	113,508	93,123	7.035
Industrial Development	93,881	2.523	35,000	2.593	38,000		
Special Highway	68,333		75,000		60,000		
Special Park	20,109		15,000				
Solid Waste	280,571		311,794		317,605		
Pension	7,019		9,850		9,800		
Sewer Utility	801,000		881,584		889,894		
Capital Improvement					500,335		
Water Utility	1,170,250		1,068,500		1,011,034		
Electric Utility	4,133,669		4,098,283		4,160,462		
1/2 Cent Infrastructure Tax	334,500		334,500		344,500		
1 Cent Pool Tax	370,944		400,500		401,006		
Non-Budgeted Funds-A	18,317						
Non-Budgeted Funds-B	17,402						
Non-Budgeted Funds-C	752,858						
Non-Budgeted Funds-D	100,914						
Totals	10,327,561	61.656	9,513,951	54.727	10,533,097	781,481	60.361
						Revenue Neutral Rate **	50.875
Less: Transfers	1,555,000		1,480,250		1,487,760		
Net Expenditure	8,772,561		8,033,701		9,134,167		
Total Tax Levied	702,195		670,017		x		
Assessed Valuation	11,387,335		11,994,350		12,953,499		

Outstanding Indebtedness, January 1,	2023	2023	2024
G.O. Bonds	3,675,000	3,085,000	2,495,000
Revenue Bonds	0	0	0
Other	17,113,484	12,763,434	28,115,615
Lease Purchase Principal	0	4,825,000	4,825,000
Total	20,788,484	20,673,434	33,435,615

*Tax rates are expressed in mills

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

Kelly Bagwell
City Official Title: City Clerk

Page No. 21

NOTARY PUBLIC - STATE OF KANSAS
MINA S. DEBERRY
MY APPT. EXPIRES 7-27-27

RESOLUTION NO. 24-054

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

WHEREAS, the Revenue Neutral Rate for the City of Fredonia was calculated as 59.394 mills by the Wilson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Fredonia will require the levy of a property tax rate of 60.361 mills, which exceeds the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 4, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Fredonia, 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 FREDONIA:

The City of Fredonia shall levy a property tax rate of 60.361 mills, which exceeds the Revenue Neutral Rate of 50.678 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 AND APPROVED by the Governing Body of the City of Fredonia, Kansas on September 4, 2024.

Allen Miller, Mayor

ATTEST:

Kelly L. Bogner, City Clerk

(Seal)

ROLL CALL VOTE:

Mayor Allen Miller	YES	NO
Commissioner Bill Jones	YES	NO
Commissioner Brandon Tindle	YES	NO