CERTIFICATE

To the Clerk of Crawford County, State of Kansas

We, the undersigned, officers of

Frontenac

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.

Table of Contents:		Page No.	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 Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	6,236,084	1,298,751	41.287
Debt Service	10-113		164,400	146,105	4.645
Library	12-1220		1,286,909	47,187	1.500
Special Highway			110,000		
Water			1,621,044		
Sewer			981,618		
Parks			20,500		
Totals		xxxxxx	10,420,555	1,492,043	47.432
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
31,456,468
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	45.484
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
John Zafuta
City Administrator
Address:
313 E. McKay St.
Frontenac, KS 66763
Email:
johnz@frontks.com

Attest: _____ 2025

County Clerk

Governing Body

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	1,347,531	180,863	1,622	155	8,415	1,021
Debt Service	53,748	7,214	65	6	336	41
Library	29,381	3,943	35	3	183	22
TOTAL	1,430,660	192,020	1,722	164	8,934	1,084

County Treas Motor Vehicle Estimate	192,020				
County Treas Recreational Vehicle Estimate		1,722			
County Treas 16/20M Vehicle Estimate			164		
County Treas Commercial Vehicle Tax Estimate				8,934	
County Treas Watercraft Tax Estimate					1,084

Motor Vehicle Factor	0.13422				
Recreational Vehicle Factor		0.00120			
16/20M Vehicle Factor			0.00011		
Commercial Vehicle Factor				0.00624	
Watercraft Factor					0.00076

Frontenac

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 Fund	Capital Reserve	75,470	68,821	18,000	12-1,118
General Fund	Equipment Reserve	20,000	20,000	20,000	12-1,117
	Totals	95,470	88,821	38,000	
	Adjustments*				
	Adjusted Totals	95,470	88,821	38,000	

*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:											
G.O. Bond 2008	4/1/2008	9/1/2028	4-4.485	1,885,000	645,000	3/1, 9/1	9/1	25,463	125,000	19,400	125,000
Total G.O. Bonds					**645,000**			**25,463**	**125,000**	**19,400**	**125,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KS Water C20-2000-01	9/1/2017	9/1/2037	2.18	1,675,000	968,280	2/1, 8/1	2/1, 8/1	21,946	81,489	20,365	83,275
KPWSLF 2985	3/2/2020	2/1/2052	1.81	12,034,822	942,159	2/1, 8/1	2/1, 8/1	19,793	135,231	36,785	274,144
2010 Pierce	4/27/2020	4/15/2035	2.19	358,200	121,536	Monthly	Monthly	5,519	22,577	5,014	23,082
Total Other					**2,031,975**			**47,259**	**239,297**	**62,163**	**380,502**
Total Indebtedness					**2,676,975**			**72,721**	**364,297**	**81,563**	**505,502**

State of Kansas
City

Frontenac

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 On Jan 1, 2025	Payments Due 2025	Payments Due 2026
Totals					**0**	**0**	**0**

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

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	2,363,240	2,724,609	2,191,181
Receipts:			
Ad Valorem Tax	1,096,319	1,347,531	xxxxxxxxxxxxxxxx
Delinquent Tax	17,585	26,422	20,000
Motor Vehicle Tax	168,451	162,905	180,863
Recreational Vehicle Tax	1,703	1,461	1,622
16/20M Vehicle Tax	228	197	155
Commercial Vehicle Tax	8,511	7,580	8,415
Watercraft Tax	0	0	1,021
Gross Earning (Intangible) Tax	0		0
Local Alcoholic Liquor	8,116	12,850	10,723
Sales & Use Tax	1,474,381	1,550,000	1,600,000
Franchise Tax	573,966	600,000	620,000
Licenses & Permits	19,005	25,000	25,000
Court Fees	90,588	90,000	90,000
Pool	13,222	14,500	13,500
Storm Water Fee	17,691	18,000	18,000
Cemetery	61,819	15,000	5,000
Checking Interest	23,796	22,500	22,000
Investment Income	257,459	75,000	70,000
CID	58,826	60,000	60,000
Neighborhood Revitalization Rebate			0
Miscellaneous	20,321	15,000	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,911,987**	**4,043,946**	**2,761,299**
Resources Available:	**6,275,227**	**6,768,555**	**4,952,480**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	6,275,227	6,768,555	4,952,480
Expenditures:			
General Admin	840,102	793,561	795,093
Economic Development	69,922	75,000	95,000
Municipal Court	130,790	127,300	137,703
Police	1,224,202	1,409,366	1,554,101
Fire	268,443	287,930	401,745
Civil Defense	3,433	15,000	15,000
Pool & Parks	194,529	102,788	128,538
Cultural	16,102	28,250	28,250
Cemetery	21,425	34,500	102,642
Street	577,789	1,485,352	1,025,857
Engineering	130,077	132,050	69,043
Transfers	75,470	81,277	34,922
Sub-Total detail page	3,552,283	4,572,374	4,387,894
Cash Reserve (2026 column)			1,843,190
Miscellaneous	-1,665	5,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,550,618**	**4,577,374**	**6,236,084**
Unencumbered Cash Balance Dec 31	2,724,609	2,191,181	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	6,106,391	5,994,722	6,236,084
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,236,084
		Tax Required	1,283,604
	Delinquent Comp Rate:	1.2%	15,147
		Amount of 2025 Ad Valorem Tax	1,298,751

CPA Summary

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Admin			
Salaries	439,770	456,900	460,093
Contractual	348,612	95,500	96,500
Commodities	49,889	225,561	217,500
Capital Outlay	1,832	15,600	21,000
Total	**840,102**	**793,561**	**795,093**
Economic Development			
Salaries	0	0	0
Contractual	6,028	10,000	15,000
Commodities	688	0	20,000
Capital Outlay	63,205	65,000	60,000
Total	**69,922**	**75,000**	**95,000**
Municipal Court			
Salaries	108,151	99,050	111,453
Contractual	18,843	23,500	21,500
Commodities	3,797	4,750	4,750
Capital Outlay	0	0	0
Total	**130,790**	**127,300**	**137,703**
Police			
Salaries	1,039,150	1,214,500	1,372,901
Contractual	22,921	29,000	31,000
Commodities	128,356	137,700	132,200
Capital Outlay	33,776	28,166	18,000
Total	**1,224,202**	**1,409,366**	**1,554,101**
Fire			
Salaries	163,820	185,210	267,470
Contractual	12,418	17,000	15,000
Commodities	64,130	57,645	81,200
Capital Outlay	28,075	28,075	38,075
Total	**268,443**	**287,930**	**401,745**
Civil Defense			
Salaries	0	0	0
Contractual	0	0	0
Commodities	3,433	5,000	5,000
Capital Outlay	0	10,000	10,000
Total	**3,433**	**15,000**	**15,000**
Pool & Parks			
Salaries	50,711	39,388	40,388
Contractual	23,286	30,500	30,500
Commodities	16,236	17,900	22,650
Capital Outlay	104,296	15,000	35,000
Total	**194,529**	**102,788**	**128,538**
Cultural			
Salaries	0	0	0
Contractual	16,102	28,250	28,250
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**16,102**	**28,250**	**28,250**
Cemetery			
Salaries	0	0	0
Contractual	21,425	22,000	22,000
Commodities	0	0	0
Capital Outlay	0	12,500	80,642
Total	**21,425**	**34,500**	**102,642**
Street			
Salaries	409,261	353,530	388,035
Contractual	128,488	96,900	102,900
Commodities	36,893	50,000	50,000
Capital Outlay	3,147	984,922	484,922
Total	**577,789**	**1,485,352**	**1,025,857**
Engineering			
Salaries	105,524	111,278	67,760
Contractual	1,588	2,000	0
Commodities	6,193	2,000	0
Capital Outlay	16,772	16,772	1,283
Total	**130,077**	**132,050**	**69,043**
Page Total	**3,476,813**	**4,491,097**	**4,352,972**

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

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	47,773	30,004	9,337
Receipts:			
Ad Valorem Tax	181,876	53,748	xxxxxxxxxxxxxxxx
Delinquent Tax	3,077	3,000	3,000
Motor Vehicle Tax	28,942	27,025	7,214
Recreational Vehicle Tax	292	242	65
16/20M Vehicle Tax	45	24	6
Commercial Vehicle Tax	1,415	1,257	336
Watercraft Tax	0	0	41
Lease	88,200	37,800	0
Special Assessments	0	6,700	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**303,847**	**129,796**	**10,662**
Resources Available:	**351,620**	**159,800**	**19,999**
Expenditures:			
2008 GO Bond	151,283	150,463	144,400
2005 GO Bond	47,813	0	0
2013 GO Bond	122,520	0	0
Cash Reserve (2026 column)			20,000
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**321,616**	**150,463**	**164,400**
Unencumbered Cash Balance Dec 31	30,004	9,337	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	351,615	175,017	164,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	164,400
		Tax Required	144,401
	Delinquent Comp Rate:	1.2%	1,704
		Amount of 2025 Ad Valorem Tax	146,105

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,593,945	4,404,985	1,196,086
Receipts:			
Ad Valorem Tax	14,097	29,381	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			3,943
Recreational Vehicle Tax			35
16/20M Vehicle Tax			3
Commercial Vehicle Tax			183
Watercraft Tax			22
Donations	10,815	5,000	5,000
Interest on Idle Funds	185,504	100,000	35,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**210,416**	**134,381**	**44,186**
Resources Available:	**4,804,361**	**4,539,366**	**1,240,272**
Expenditures:			
Personnel	89,512	95,053	216,809
Contractual	0	8,000	17,000
Commodities	108,034	63,000	55,500
Capital	201,830	3,177,227	25,000
Cash Reserves			972,600
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**399,376**	**3,343,280**	**1,286,909**
Unencumbered Cash Balance Dec 31	4,404,985	1,196,086	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	4,013,500	4,604,036	1,286,909
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,286,909
		Tax Required	46,637
	Delinquent Comp Rate:	1.2%	550
		Amount of 2025 Ad Valorem Tax	47,187

CPA Summary

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

Budgeted Year: 2026

Library found in: Frontenac
Crawford 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 vear.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$29,381	$47,187
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$3,943
Recreational Vehicle Tax	$0	$35
16/20M Vehicle Tax	$0	$3
TOTAL TAXES	$29,381	$51,168
Difference in Total Taxes:	$21,787	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$30,180,584	$31,455,534
Did Assessed Valuation Decrease?	No	
Levy Rate	0.974	1.500
Difference in Levy Rate:	0.526	
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

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	344,705	381,190	14,700
Receipts:			
State of Kansas Gas Tax	92,020	92,000	92,000
County Transfers Gas	12,523	11,510	11,510
Interest on Idle Funds			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**104,543**	**103,510**	**103,510**
Resources Available:	**449,248**	**484,700**	**118,210**
Expenditures:			
Commodities	18,337	0	20,000
Contractual	0	20,000	70,000
Capital Outlay	49,721	450,000	20,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**68,059**	**470,000**	**110,000**
Unencumbered Cash Balance Dec 31	381,190	14,700	8,210
2024/2025/2026 Budget Authority Amount	397,923	490,000	110,000

Adopted Budget

Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,493,611	2,905,320	2,988,200
Receipts:			
Sales	678,815	678,000	690,000
Maintenance Fee	121,278	122,500	122,000
Penalties	10,393	10,700	10,850
WPF	8,845	8,960	8,900
Interest on Idle Funds			
Miscellaneous	11,622	8,000	8,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**830,953**	**828,160**	**839,750**
Resources Available:	**3,324,564**	**3,733,480**	**3,827,950**
Expenditures:			
Personnel	97,129	143,900	203,820
Contractual	202,336	201,900	209,350
Commodities	70,080	81,300	113,500
Capital Outlay	39,104	80,000	130,000
Debt	10,595	238,180	464,374
Cash Reserve (2026 column)			500,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**419,244**	**745,280**	**1,621,044**
Unencumbered Cash Balance Dec 31	2,905,320	2,988,200	2,206,906
2024/2025/2026 Budget Authority Amount	1,806,039	1,636,200	1,621,044

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,401,172	1,759,842	2,093,764
Receipts:			
Sales	667,454	725,000	795,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**667,454**	**725,000**	**795,000**
Resources Available:	**2,068,626**	**2,484,842**	**2,888,764**
Expenditures:			
Personnel	98,494	139,800	182,140
Contractual	68,575	86,000	102,200
Commodities	35,437	59,000	91,000
Debt	106,278	106,278	106,278
Cash Reserve (2026 column)			500,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**308,784**	**391,078**	**981,618**
Unencumbered Cash Balance Dec 31	1,759,842	2,093,764	1,907,146
2024/2025/2026 Budget Authority Amount	1,508,547	1,342,978	981,618

Adopted Budget

Parks	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,531	2	9,052
Receipts:			
Alcohol Fee	8,116	12,850	10,723
Reimbursements	1,030	1,000	1,000
Donations		5,250	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,146**	**19,100**	**11,723**
Resources Available:	**13,677**	**19,102**	**20,775**
Expenditures:			
Contractual	3,675	50	500
Capital Outlay	10,000	10,000	10,000
Cash Reserve (2026 column)			10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,675**	**10,050**	**20,500**
Unencumbered Cash Balance Dec 31	2	9,052	275
2024/2025/2026 Budget Authority Amount	15,000	15,000	20,500

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Frontenac

will meet on August 27, 2025 at 6:00 p.m. at 120 N. Labette St., Frontenac, KS 66763 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, 313 E. McKay St., Frontenac, KS 66763 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 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	3,550,618	40.241	4,577,374	44.649	6,236,084	1,298,751	41.288
Debt Service	321,616	6.676	150,463	1.781	164,400	146,105	4.645
Library	399,376	0.516	3,343,280	0.974	1,286,909	47,187	1.500
Special Highway	68,059		470,000		110,000		
Water	419,244		745,280		1,621,044		
Sewer	308,784		391,078		981,618		
Parks	13,675		10,050		20,500		
Totals	5,081,372	47.433	9,687,525	47.404	10,420,555	1,492,043	47.433
						*Revenue Neutral Rate***	*45.484*
Less: Transfers	95,470		88,821		38,000		
Net Expenditure	4,985,902		9,598,704		10,382,555		
Total Tax Levied	1,302,299		1,430,660		xxxxxxxxxxxxxxxxx		
Assessed Valuation	27,455,663		30,180,584		31,455,534		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	1,080,000	810,000	645,000
Revenue Bonds	0	0	0
Other	1,843,391	1,760,660	2,031,975
Lease Purchase Principal	0	0	0
Total	2,923,391	2,570,660	2,676,975

*Tax rates are expressed in mills

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

John Zafuta

Official Title: City Administrator

THE MORNING SUN

701 N. Locust – P.O. Drawer H – Pittsburg, Ks. 66762 • 620-231-2600

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF CRAWFORD, SS:

CITY OF FRONTENAC
PO BOX 1012
FRONTENAC KS 66763

Tiffani Gist, Of lawful age, being first duly Sworn, deposeth and saith, he/she is Legal Representative of the Pittsburg Morning Sun. A daily newspaper published in the City of Pittsburg, Crawford County, Kansas, and not a trade, religious, Or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States Post Office, Pittsburg, Kansas. The Pittsburg Morning Sun has been continuously and uninterruptedly published daily for more than fifty weeks a year and has been so published for more than one year prior to the first publication Of the notice hereinafter mentioned. A copy of that notice, is hereto attached, and was published in the regular and entire edition of the Pittsburg Morning Sun:

MS: 7/16/2025

Affiant further says that she has personal knowledge of the statements above set forth, and that they are true.

Date: 7/21/2025

Notary Public
My Commission Expires:

KELLY MITCHELL
Notary Public, State of Kansas
My Appointment Expires 10/14/2026

Description	NOTICE OF HEARING TO EXCEED NEUTRAL RATE & BUDGET HEARING
Order Number	5569
Order Date	7/14/2025
Number Issues	1
Pub Count	1
First Issue	7/16/2025
Last Issue	7/16/2025
Order Price	$135.53

(Published in The Morning Sun on July 16th, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Frontenac
will meet on August 27, 2025 at 6:00 p.m. at 120 N. Labette St., Frontenac, KS 66763 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, 313 E. McKay St., Frontenac, KS 66763 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 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	3,659,660	46.243	4,581,904	44.649	6,044,517	1,398,736	41.288
Debt Service	321,810	6.676	150,653	1.781	164,100	146,105	1.645
Library	390,376	0.516	3,432,146	0.974	1,198,072	47,176	1.500
Special Highway	68,099		470,000		90,000		
Water	419,244		518,100		1,683,865		
Sewer	308,784		389,078		1,476,124		
Parks	13,675		10,050		20,500		
Totals	5,199,413	47.433	9,551,701	47.404	10,677,778	1,592,017	47.433
						Revenue Neutral Rate**	45.382
Less: Transfers	95,470		88,821		41,922		
Net Expenditure	5,094,943		9,443,880		10,635,856		
Total Tax Levied	1,380,299		1,430,660		xxxxxxxxxxxxxxxxx		
Assessed Valuation	27,455,660		30,180,584		31,455,534		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	1,030,000		810,000		615,000		
Revenue Bonds	0		0		0		
Other	1,843,398		1,760,660		2,061,975		
Lease Purchase Principal	0		0		0		
Total	2,923,398		2,570,660		2,676,975		

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

John Zaleta
Official Title: City Administrator

RESOLUTION 2025-12

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

WHEREAS, the Revenue Neutral Rate for the City of Frontenac was calculated as 45.484 mils by the Crawford County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 20, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Frontenac, 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 FRONTENAC:

The City of Frontenac shall levy a property tax rate exceeding the Revenue Neutral Rate of 45.484 mils.

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 20th day of August 2025

THE CITY OF FRONTENAC ★ CRAWFORD COUNTY KANSAS ★ SEAL

Steve Morrison, Mayor

(SEAL)
ATTEST:

Jayme Mjelde, City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on August 27, 2025

Resolution No. 2025-12

Governing Body Member	Yes	No	No Vote
Steve Morrison	✓		
Marc McCully – absent			
Nick Hansen	✓		
Joe Martin	✓		
Pat Clinton	✓		
Tom Sighel	✓		
Lynn Grant	✓		
LaDonna Pyle	✓		
Kyle Smalley	✓		
TOTAL	8	Ø	Ø

Certified:

THE CITY OF FRONTENAC ★ SEAL ★ CRAWFORD COUNTY KANSAS

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Frontenac

will meet on August 27, 2025 at 6:00 p.m. at 120 N. Labette St., Frontenac, KS 66763 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, 313 E. McKay St., Frontenac, KS 66763 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 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	3,659,660	40.241	4,561,904	44.649	6,044,817	1,298,736	41.288
Debt Service	321,616	6.676	150,463	1.781	164,400	146,105	4.645
Library	399,376	0.516	3,432,106	0.974	1,198,072	47,176	1.500
Special Highway	68,059		470,000		90,000		
Water	419,244		518,100		1,683,865		
Sewer	308,784		389,078		1,476,124		
Parks	13,675		10,050		20,500		
Totals	5,190,413	47.433	9,531,701	47.404	10,677,778	1,492,017	47.433
						*Revenue Neutral Rate***	*45.484*
Less: Transfers	95,470		88,821		44,922		
Net Expenditure	5,094,943		9,442,880		10,632,856		
Total Tax Levied	1,302,299		1,430,660		xxxxxxxxxxxxxxxxx		
Assessed Valuation	27,455,663		30,180,584		31,455,534		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	1,080,000		810,000		645,000		
Revenue Bonds	0		0		0		
Other	1,843,391		1,760,660		2,031,975		
Lease Purchase Principal	0		0		0		
Total	2,923,391		2,570,660		2,676,975		

*Tax rates are expressed in mills

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

John Zafuta

Official Title: City Administrator

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF FRONTENAC, HEREBY NOTIFIES THE CRAWFORD COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 47.433. The date of our hearing is August 27th at 6:00 PM and will be held at 120 N. Labette St., Frontenac, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 20___.

WITNESS my hand and official seal on July 9th, 2025.

(Seal)



City Clerk