State of Kansas
City

2023

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 expenditure for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	6,628,513	1,118,053	42.405
Debt Service	10-113		353,693	184,988	7.016
Library	12-1220				
Special Highway			92,405		
Water			663,262		
Sewer			399,351		
Parks			18,762		
Totals		xxxxxx	8,155,986	1,303,041	49.421
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					26,366,107
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 46.465

Assisted by: John Zafuta

Address: 313 E. McCay St
Frontenac, KS 66763

Email: johnz@frontks.com

Date Attested: 9/8/22 2022

County Clerk

Governing Body

Frontenac

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,022,329	160,312	1,380	387	5,917	770
Debt Service	202,404	31,739	273	76	1,171	152
Library						
TOTAL	1,224,733	192,051	1,653	463	7,088	922

County Treas Motor Vehicle Estimate 192,051

County Treas Recreational Vehicle Estimate 1,653

County Treas 16/20M Vehicle Estimate 463

County Treas Commercial Vehicle Tax Estimate 7,088

County Treas Watercraft Tax Estimate 922

Motor Vehicle Factor 0.15681

Recreational Vehicle Factor 0.00135

16/20 Vehicle Factor 0.00038

Commercial Vehicle Factor 0.00579

Watercraft Factor 0.00075

Frontenac

2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Capital Improvement	5,554,266	265,884	327,384	12-1,118
General	Equipment Reserve	-	20,000	20,000	12-1,117
	Totals	5,554,266	285,884	347,384	
	Adjustments*				
	Adjusted Totals	5,554,266	285,884	347,384	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
City

Frontenac

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2005B	4/1/2005	12/1/2024	6.25	1,885,000	125,000	6/1, 12/1	12/1	7,813	40,000	5,313	40,000
2008	5/1/2008	9/1/2028	4-4.85	1,812,000	975,000	3/1, 9/1	9/1	41,260	110,000	41,260	110,000
2013	5/1/2013	9/1/2024	2-2.1	1,365,000	465,000	3/1, 9/1	9/1	7,120	115,000	7,120	115,000
Total G.O. Bonds					**1,565,000**			**56,193**	**265,000**	**53,693**	**265,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KS Water C20-2000-01	9/1/2017	3/1/2037	2.18	1,675,000	1,022,045	3/1, 9/1	3/1, 9/1	26,490	76,357	25,008	78,031
KPWSLF 2985	3/2/20	2/1/2052	1.81	12,034,822	0	2/1, 8/1	2/1, 8/1	800	0	10,000	
Total Other					**1,022,045**			**27,290**	**76,357**	**35,008**	**78,031**
Total Indebtedness					**2,587,045**			**83,483**	**341,357**	**88,701**	**343,031**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2022	Payments Due 2022	Payments Due 2023
RAVO Street Sweeper	11/1/2017	11/1/2024	2.37	178,000	79,950	27,923	27,923
Quint Fire Truck	4/17/2020	4/17/2050	2.19	358,200	324,029	28,096	28,096
				Totals	**403,979**	**56,019**	**56,019**

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

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,172,234	2,497,144	3,094,993
Receipts:			
Ad Valorem Tax	977,326	1,022,329	xxxxxxxxxxxxxxxx
Delinquent Tax	20,654	15,000	15,000
Motor Vehicle Tax	163,286	147,425	160,312
Recreational Vehicle Tax	1,509	1,191	1,380
16/20M Vehicle Tax	354	275	387
Commercial Vehicle Tax	5,821	5,303	5,917
Watercraft Tax	0	567	770
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	12,024	12,000	14,818
Compensating Use Tax			
Local Sales Tax	1,369,178	1,500,000	1,500,000
Franchise Tax	502,994	550,000	550,000
Licenses & Permits	19,733	23,000	23,000
Court Fees	103,274	105,000	100,000
Pool	10,938	11,000	11,000
Storm Water Fee	17,765	17,500	17,500
Cemetery	58,850	57,333	56,000
In Lieu of Tax (CDBG Loan)	-18,750	-18,750	-9,375
Interest on Idle Funds	9,138	10,000	11,000
Library Donation	2,981,599	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	409,830	285,920	11,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,645,523**	**3,745,093**	**2,468,708**
Resources Available:	**10,817,757**	**6,242,237**	**5,563,701**
Expenditures:			
General Admin	629,399	700,875	792,394
Economic Development	7,126	0	113,000
Municipal Court	123,184	133,750	130,334
Police	923,909	931,167	994,390
Fire	230,067	229,221	253,512
Civil Defense	11,369	5,000	15,000
Pool & Parks	72,670	85,382	124,083
Cultural	26,209	25,000	32,500
Cemetary	22,539	68,000	68,000
Street	629,928	587,200	626,015
Street Lights	47,866	47,000	49,500
Engineering	42,081	43,765	61,372
Transfer to Capital Improvement Fund	5,554,266	265,884	327,384
Transfer to Equipment Reserve		20,000	20,000
Cash Forward (2023 column)			3,016,029
Miscellaneous	0	5,000	5,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,320,613**	**3,147,244**	**6,628,513**
Unencumbered Cash Balance Dec 31	2,497,144	3,094,993	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	10,372,641	5,406,920	6,628,513
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,628,513
		Tax Required	1,064,812
	Delinquent Comp Rate:	5.0%	53,241
		Amount of 2022 Ad Valorem Tax	**1,118,053**

CPA Summary

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Admin			
Salaries	417,147	470,175	409,894
Contractual	174,832	207,100	225,000
Commodities	35,655	22,100	32,500
Capital Outlay	1,765	1,500	125,000
Total	**629,399**	**700,875**	**792,394**
Economic Development			
Salaries	0	0	0
Contractual	7,126	0	13,000
Commodities	0	0	0
Capital Outlay	0	0	100,000
Total	**7,126**	**0**	**113,000**
Municipal Court			
Salaries	105,447	113,350	108,834
Contractual	14,341	17,000	17,000
Commodities	3,396	3,400	4,500
Capital Outlay			
Total	**123,184**	**133,750**	**130,334**
Police			
Salaries	774,460	816,950	850,640
Contractual	22,643	22,500	24,500
Commodities	97,320	91,000	104,250
Capital Outlay	29,486	717	15,000
Total	**923,909**	**931,167**	**994,390**
Fire Department			
Salaries	134,677	129,500	156,145
Contractual	11,706	12,800	14,005
Commodities	55,609	58,825	75,825
Capital Outlay	28,075	28,096	28,096
Total	**230,067**	**229,221**	**253,512**
Civil Defense			
Salaries	0	0	0
Contractual	0	0	0
Commodities	11,369	5,000	15,000

Capital Outlay	0	0	0
Total	**11,369**	**5,000**	**15,000**

Pool & Parks

Salaries	28,884	35,782	34,483
Contractual	19,089	23,100	28,100
Commodities	19,009	19,500	24,500
Capital Outlay	5,688	7,000	37,000
Total	**72,670**	**85,382**	**124,083**

Cultural

Salaries	0	0	0
Contractual	0	0	0
Commodities	26,209	25,000	32,500
Capital Outlay	0	0	0
Total	**26,209**	**25,000**	**32,500**

Cemetery

Salaries	0	0	0
Contractual	22,023	14,000	13,500
Commodities	517	2,000	2,000
Capital Outlay	0	52,000	52,500
Total	**22,540**	**68,000**	**68,000**

Street

Salaries	167,730	216,200	228,915
Contractual	13,520	7,000	7,100
Commodities	21,029	25,000	25,000
Capital Outlay	427,649	339,000	365,000
Total	**629,928**	**587,200**	**626,015**

Street Lights

Salaries	0	0	0
Contractual	44,334	45,000	47,000
Commodities	3,532	2,000	2,500
Capital Outlay	0		0
Total	**47,866**	**47,000**	**49,500**

Engineering

Salaries	36,643	38,865	39,872
Contractual	1,372	1,400	1,500
Commodities	4,066	3,500	5,000

Capital Outlay	0	0	15,000
Total	**42,081**	**43,765**	**61,372**

Misc

Salaries	0	0	0
Contractual	0	0	0
Commodities	0	5,000	5,000
Capital Outlay	0	0	0
Total	**0**	**5,000**	**5,000**

Page Total	**2,766,348**	**2,861,360**	**3,265,100**

State of Kansas
City

Frontenac

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	25,953	35,331	46,253
Receipts:			
Ad Valorem Tax	200,966	202,404	xxxxxxxxxxxxxxxx
Delinquent Tax	3,369	3,500	3,500
Motor Vehicle Tax	29,033	30,314	31,739
Recreational Vehicle Tax	251	245	273
16/20M Vehicle Tax	29	95	76
Commercial Vehicle Tax	1,150	1,090	1,171
Watercraft Tax	0	117	152
Specials	18,860	18,750	18,750
Rent	75,600	75,600	75,600
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**329,258**	**332,115**	**131,261**
Resources Available:	**355,211**	**367,446**	**177,514**
Expenditures:			
2008	150,460	151,260	151,260
2005B	45,000	47,813	45,313
2013	124,420	122,120	122,120
Cash Basis Reserve (2023 column)			35,000
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**319,880**	**321,193**	**353,693**
Unencumbered Cash Balance Dec 31	35,331	46,253	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	339,880	352,193	353,693
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	353,693
		Tax Required	176,179
	Delinquent Comp Rate:	5.0%	8,809
		Amount of 2022 Ad Valorem Tax	184,988

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	157,293	190,273	210,343
Receipts:			
State of Kansas Gas Tax	98,390	92,770	94,200
County Transfers Gas	10,308	11,980	12,170
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**108,698**	**104,750**	**106,370**
Resources Available:	**265,991**	**295,023**	**316,713**
Expenditures:			
Street Repair and Maint	30,827	61,923	61,923
Personnel	44,891	22,757	30,482
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**75,718**	**84,680**	**92,405**
Unencumbered Cash Balance Dec 31	190,273	210,343	224,308
2021/2022/2023 Budget Authority Amount	83,445	92,833	92,405

State of Kansas
City

Water	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	1,358,591	1,770,187	2,014,162
Receipts:			
Charges to Customers	695,636	693,500	693,500
Maintenance Fee	122,045	122,000	122,000
Penalties	10,678	10,450	10,450
WPF	8,882	8,900	8,900
Interest on Idle Funds			
Miscellaneous	6,755	2,500	2,500
Does miscellaneous exceed 10% of Total R			
Total Receipts	**843,996**	**837,350**	**837,350**
Resources Available:	**2,202,587**	**2,607,537**	**2,851,512**
Expenditures:			
Personnel	168,219	183,925	179,762
Commodities	51,222	59,600	66,600
Contractual	94,428	124,850	126,900
Capital Outlay	118,531	225,000	290,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**432,400**	**593,375**	**663,262**
Unencumbered Cash Balance Dec 31	1,770,187	2,014,162	2,188,250
2021/2022/2023 Budget Authority Amount	690,642	660,072	663,262

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	759,586	973,734	1,166,834
Receipts:			
Charges to Customers	558,768	600,000	620,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**558,768**	**600,000**	**620,000**
Resources Available:	**1,318,354**	**1,573,734**	**1,786,834**
Expenditures:			
Personnel	174,183	182,100	174,551
Commodities	18,178	12,500	12,500
Contractual	45,981	102,300	102,300
Capital Outlay	0	0	0
Loan	106,278	110,000	110,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**344,620**	**406,900**	**399,351**
Unencumbered Cash Balance Dec 31	973,734	1,166,834	1,387,483
2021/2022/2023 Budget Authority Amount	688,378	409,548	399,351

Parks	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	18,399	18,763	18,763
Receipts:			
Tax	0	0	0
Reimbursements	1,030	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,030**	**0**	**0**
Resources Available:	**19,429**	**18,763**	**18,763**
Expenditures:			
Personnel	666	0	0
Commodities	0	0	18,762
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**666**	**0**	**18,762**
Unencumbered Cash Balance Dec 31	18,763	18,763	1
2021/2022/2023 Budget Authority Amount	6,500	13,446	18,762

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF CRAWFORD, SS:

Kelly Mitchell, 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, August 18, 2022 issue of said Pittsburg Morning Sun. Affiant further says that he has personal knowledge of the statements above set forth, and that they are true.

Kelly Mitchell

August 19, 2022

Alyssa Heinssen

Notary Public

My Commission Expires:

Printer's Fee:

ALYSSA HEINSSEN
Notary Public, State of Kansas
My Appointment Expires
8/11/2026

(Published in The Pittsburg Morning Sun on August 18th 2022)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Frontenac
will meet on September 5, 2022 at 6:30 p.m. at 200 E. McKay, 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, 213 E. McKay, Frontenac, KS 66763 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	8,320,613	41.006	3,147,234	31.264	6,628,513	1,118,053	42.416
Debt Service	319,880	8.432	321,193	8.170	353,693	184,988	7.018
Library							
Special Highway	25,018		84,600		97,305		
Water	432,440		593,375		663,362		
Sewer	344,620		406,900		399,451		
Parks	666				18,762		
Totals	9,493,897	49.438	4,553,302	49.434	8,155,986	1,303,041	49.434
Less: Transfers	3,554,266		285,884		347,384		
Net Expenditure	5,939,631		4,267,308		7,808,602		
Total Tax Levied	1,191,862		1,224,733		xxxxxxxxxxxxxxx		
Assessed Valuation	24,108,604		24,775,752		26,359,615		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	1,866,000		1,800,000		1,565,000		
Revenue Bonds	0		0		0		
Other	1,231,982		1,466,222		1,022,045		
Lease Purchase Principal	0		0		403,979		
Total	3,097,982		3,266,222		2,991,024		

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

John Zahnta

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Frontenac

will meet on September 5, 2022 at 6:30 p.m. at 200 E. McKay, 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, Frontenac, KS 66763 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	8,320,613	41.006	3,147,244	41.264	6,628,513	1,118,053	42.416
Debt Service	319,880	8.432	321,193	8.170	353,693	184,988	7.018
Library							
Special Highway	75,718		84,680		92,405		
Water	432,400		593,375		663,262		
Sewer	344,620		406,900		399,351		
Parks	666				18,762		
Totals	9,493,897	49.438	4,553,392	49.434	8,155,986	1,303,041	49.434
						*Revenue Neutral Rate***	*46.465*
Less: Transfers	5,554,266		285,884		347,384		
Net Expenditure	3,939,631		4,267,508		7,808,602		
Total Tax Levied	1,191,862		1,224,733		xxxxxxxxxxxxxxxxx		
Assessed Valuation	24,108,604		24,775,752		26,359,415		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	1,866,000	1,800,000	1,565,000
Revenue Bonds	0	0	0
Other	1,231,982	1,466,222	1,022,045
Lease Purchase Principal	0	0	403,979
Total	3,097,982	3,266,222	2,991,024

*Tax rates are expressed in mills

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

John Zafuta

City Official Title: City Administrator

RESOLUTION NO. 2022-09

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 46.465 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 September 5, 2022 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 46.465 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 5th day of September, 2022 and **SIGNED** by the Mayor.

Mayor

THE CITY OF FRONTENAC ★ CRAWFORD COUNTY KANSAS ★ SEAL

Attested:

City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 5, 2022

Resolution No. 2022-09

Governing Body Member	Yes	No	No Vote
Mayor David Fornelli	X		
Tom Sighel	X		
LaDonna Pyle	X		
Mike Snow	X		
Marc McCully	X		
Lynn Grant	X		
Joe Martin	X		
Pat Clinton	X		
Kyle Smalley	X		
TOTAL	9	Ø	Ø

Certified:

City Clerk

THE CITY OF FRONTENAC ★ SEAL ★ CRAWFORD COUNTY KANSAS