State of Kansas
City
2025

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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: 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	1,418,783	312,829	58.204
Debt Service	10-113	8			
Library	12-1220	8	60,000	49,336	9.180
Special Highway		9	23,076		
Special Parks & Recreation		9	14,284		
Ambulance		10	404,206		
Water & Sewer Utility		10	463,250		
Non-Budgeted Funds-A		11			
Totals		xxxxxx	2,383,599	362,165	67.384
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			5,374,722
RNR Hearing Notice					
Neighborhood Revitalization		13			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	61.233	67.357
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: 11-1, 2024
Sandra K Welsh
County Clerk

Heather White
Governing Body

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

City of Frankfort

2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	283,137	53,435	920	2,402	6,969	178
Debt Service						
Library	46,091	8,698	150	391	1,134	29
TOTAL	329,228	62,133	1,070	2,793	8,103	207

County Treas Motor Vehicle Estimate	62,133				
County Treas Recreational Vehicle Estimate		1,070			
County Treas 16/20M Vehicle Estimate			2,793		
County Treas Commercial Vehicle Tax Estimate				8,103	
County Treas Watercraft Tax Estimate					207

Motor Vehicle Factor	0.18872				
Recreational Vehicle Factor		0.00325			
16/20M Vehicle Factor			0.00848		
Commercial Vehicle Factor				0.02461	
Watercraft Factor					0.00063

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

City of Frankfort 2025

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
General	Capital Improvement	44,000	60,561	40,561	12-1,118
	Totals	44,000	60,561	40,561	
	Adjustments				
	Adjusted Totals	44,000	60,561	40,561	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

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

City of Frankfort 2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Truck Route	04/28/2020	04/28/2035	2.38	265,700	219,765	04/28	04/28	5,220	16,030	4,839	16,425
Total G.O. Bonds					**219,765**			**5,220**	**16,030**	**4,839**	**16,425**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**219,765**			**5,220**	**16,030**	**4,839**	**16,425**

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

City of Frankfort

2025

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
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	314,000	53,180	51,970
Backhoe	3/4/2021	60	2.89	77,868	36,468	16,761	16,761
Police Truck	06/01/2023	36	6.35	29,000	23,784	10,642	10,642
				Totals	**379,579**	**85,966**	**79,373**

*****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: 2025

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 vear.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem	$46,091	$49,336
Delinquent Tax	$0	$0
Motor Vehicle Tax	$8,664	$8,698
Recreational Vehicle Tax	$127	$150
16/20M Vehicle Tax	$430	$391
TOTAL TAXES	$55,312	$58,575
Difference in Total Taxes:	$3,263	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,120,011	$5,376,806
Did Assessed Valuation Decrease?	No	
Levy Rate	9.002	9.176
Difference in Levy Rate:	0.174	
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

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

City of Frankfort 2025

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	537,297	468,759	381,341
Receipts:			
Ad Valorem Tax	262,978	283,137	xxxxxxxxxxxxxxxx
Delinquent Tax	4,283		
Motor Vehicle Tax	56,092	51,466	53,435
Recreational Vehicle Tax	1,104	752	920
16/20M Vehicle Tax	2,595	2,552	2,402
Commercial Vehicle Tax	7,047	6,279	6,969
Watercraft Tax		510	178
Gross Earning (Intangible) Tax			0
Mineral Production Tax			
Local Alcoholic Liquor	1,978	1,413	1,846
Compensating Use Tax	56,248	29,000	29,000
Local Sales Tax	172,178	230,000	230,000
Franchise Fees	66,704	68,000	70,000
Licenses			
Fines and Court Costs	19,205	17,400	17,400
ATV Tags	1,275	1,200	1,200
Occupation Tax	400	400	400
Park-Pool Receipts	20,264	22,000	22,000
Refuse Collections	161,429	160,254	185,640
Dog Licenses	1,204	1,000	1,000
Building Permits	400	100	100
Licenses (Card/CMB)	575	400	400
Library Payroll & Benefits Reimbursed	48,175	48,000	52,910
Reimbursed Spending	57,822	6,000	6,000
Sherriff's Sale			
Nextera Energy Contribution	32,500	32,500	32,500
Supplies Sold	316	0	0
Rent	15,569	7,000	5,620
Services Sold	2,010	960	960
Surplus Property Sold			
Donations - private sources			
Donations - Fire Department	10,047	0	0
Miscellaneous, Other	10,716	0	0
GAC Building Interest on Idle Funds	6,625	0	0
Insurance Claims	21,242	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	4,856	3,000	4,000
Neighborhood Revitalization Rebate	-247		-267
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,045,590**	**973,323**	**724,613**
Resources Available:	**1,582,887**	**1,442,082**	**1,105,954**

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

City of Frankfort 2025

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Administration			
Salaries	68,466	67,016	67,616
Contractual	52,383	59,748	76,163
Commodities	15,061	15,576	15,576
Capital Outlay	0	0	0
Total General Administration	135,910	142,340	159,355
Park			
Salaries	33,417	33,936	33,936
Contractual	41,249	47,376	47,376
Commodities	33,899	39,293	39,293
Capital Outlay	14,430	11,870	11,870
Total Park	122,989	132,475	132,475
Police Protection			
Salaries	42,999	39,011	44,834
Contractual	15,340	17,662	18,545
Commodities	4,364	4,632	4,864
Capital Outlay	6,208	10,642	10,642
Total Police Protection	68,611	71,947	78,885
Fire Protection			
Salaries	5,259	9,302	9,302
Contractual	9,428	12,254	12,254
Commodities	16,466	14,872	14,872
Capital Outlay	0	0	0
Total Fire Protection	31,153	36,428	36,428
Streets & Alleys			
Salaries	63,418	78,252	78,252
Contractual	36,383	45,462	45,462
Commodities	22,083	41,004	41,004
Capital Outlay	32,909	31,129	31,129
Total Streets & Alleys	154,793	195,847	195,847
Employee Benefits			
Payroll Taxes	19,530	19,835	20,772
Pension/Retirement	11,110	15,228	15,685
Health Insurance	22,516	24,000	28,800
Total Employee Benefits	53,156	59,061	65,257
Sales Tax-Streets & Improvements			
Salaries	0	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay-Pool Payment	40,393	41,000	41,000
Total Sales Tax-Streets & Improv.	40,393	41,000	41,000
Page 1 - Total	607,005	679,098	709,247

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

City of Frankfort 2025

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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	607,005	679,098	709,247
Grand Total	607,005	679,098	709,247

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

City of Frankfort 2025

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		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			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,712	3,070	304
Receipts:			
Ad Valorem Tax	44,273	46,091	xxxxxxxxxxxxxxxx
Delinquent Tax	748		
Motor Vehicle Tax	9,843	8,664	8,698
Recreational Vehicle Tax	194	127	150
16/20M Vehicle Tax	456	430	391
Commercial Vehicle Tax	1,236	1,057	1,134
Watercraft Tax	0	86	29
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(42)	-41	-42
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**56,708**	**56,414**	**10,360**
Resources Available:	**61,420**	**59,484**	**10,664**
Expenditures:			
Appropriation to Library Board	58,350	59,180	60,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**58,350**	**59,180**	**60,000**
Unencumbered Cash Balance Dec 31	3,070	304	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	58,350	59,180	60,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	60,000
		Tax Required	49,336
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	49,336

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

City of Frankfort 2025

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	5,944	6,697	4,266
Receipts:			
State of Kansas Gas Tax	19,553	18,820	18,810
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,553**	**18,820**	**18,810**
Resources Available:	**25,497**	**25,517**	**23,076**
Expenditures:			
Personal Services	13,790	5,451	14,000
Contractual Services	940	620	1,500
Commodities	4,070	15,180	7,576
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,800**	**21,251**	**23,076**
Unencumbered Cash Balance Dec 31	6,697	4,266	0
2023/2024/2025 Budget Authority Amoun	22,316	21,251	23,076

0

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,047	11,025	12,438
Receipts:			
Local Alcoholic Liquor Tax	1,978	1,413	1,846
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,978**	**1,413**	**1,846**
Resources Available:	**11,025**	**12,438**	**14,284**
Expenditures:			
Personal Services	0	0	1,759
Contractual Services	0	0	1,500
Commodities	0	0	3,000
Capital Outlay	0	0	8,025
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**14,284**
Unencumbered Cash Balance Dec 31	11,025	12,438	0
2023/2024/2025 Budget Authority Amoun	9,724	11,832	14,284

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

City of Frankfort 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	345,258	365,193	369,060
Receipts:			
Appropriation - Marshall county	44,000	52,800	52,800
Charges for Services	68,371	58,000	58,000
Donations	9,580	0	0
Interest on Idle Funds	1,692	800	800
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**123,643**	**111,600**	**111,600**
Resources Available:	**468,901**	**476,793**	**480,660**
Expenditures:			
Personal Services	66,605	68,691	72,126
Contractrual Services	16,307	17,318	18,184
Commodities	20,796	21,724	23,896
Capital Outlay	0	0	290,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**103,708**	**107,733**	**404,206**
Unencumbered Cash Balance Dec 31	365,193	369,060	76,454
2023/2024/2025 Budget Authority Amount	315,000	359,733	404,206

Adopted Budget

Water & Sewer Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	338,791	318,039	344,273
Receipts:			
Sales & Charges - Water	176,494	186,929	192,089
Sales & Charges - Sewer	116,170	126,214	128,794
Materials/Labor Sold/Other	2,565	0	0
Interest on Idle Funds	86	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**295,315**	**313,143**	**320,883**
Resources Available:	**634,106**	**631,182**	**665,156**
Expenditures:			
Water-Personal Services	60,129	63,135	79,193
Water-Contractual Services	115,444	74,256	81,015
Water-Commodities	21,274	27,083	27,083
Water-Sales Tax	2,271	2,385	2,385
Sewer-Personal Services	35,667	37,450	48,265
Sewer-Contractual Services	31,852	33,445	53,772
Sewer-Commodities	8,802	13,845	14,537
Capital Outlay	40,628	35,310	157,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**316,067**	**286,909**	**463,250**
Unencumbered Cash Balance Dec 31	318,039	344,273	201,906
2023/2024/2025 Budget Authority Amount	418,019	426,630	463,250

See accompanying Summary of Significa
No assurance is provided on this forecast.

City of Frankfort

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

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	184,350	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		184,350
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trnsfr fr Gen. Fund	44,000									
Interest on Idle Funds	1,540									
Total Receipts	45,540	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	45,540
Resources Available:	229,890	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	229,890
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	229,890	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**229,890** **
										229,890 **

**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

2025

The governing body of

City of Frankfort

will meet on September 9, 2024 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 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	1,114,128	53.733	1,060,741	55.300	1,418,783	312,829	58.181
Debt Service							
Library	58,350	9.046	59,180	9.002	60,000	49,336	9.176
Special Highway	18,800		21,251		23,076		
Special Parks & Recreation					14,284		
Ambulance	103,708		107,733		404,206		
Water & Sewer Utility	316,067		286,909		463,250		
Non-Budgeted Funds-A							
Totals	1,611,053	62.779	1,535,814	64.302	2,383,599	362,165	67.357
						*Revenue Neutral Rate***	*61.233*
Less: Transfers	44,000		60,561		40,561		
Net Expenditure	1,567,053		1,475,253		2,343,038		
Total Tax Levied	313,894		329,228		xxxxxxxxxxxxxxxxx		
Assessed Valuation	4,999,827		5,120,011		5,376,806		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	250,746	235,438	219,765
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	515,450	435,719	379,579
Total	766,196	671,157	599,344

*Tax rates are expressed in mills

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

Melody Tommer

City Official Title: City Clerk

Resolution No. 24-01

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 61.233 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 9, 2024 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 61.233 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 9th day of September (month and year) 2024 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

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

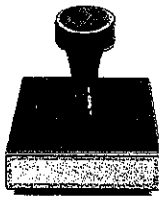
Hearing to Exceed Revenue Neutral Rate held on 9-09-24

Resolution No. 24-01

Governing Body Member	Yes	No	No Vote
Joe Funke	✓		
Lance Jones	✓		
Heather White	✓		
Beth Helmerichs	✓		
Eric Braxterman	✓		
TOTAL	5yes	-0-	-0-

Certified:

[signature]



FIDAVIT OF PUBLICATION

.TE OF KANSAS, MARSHALL COUNTY, SS:

NIE J. MUSIL, being first duly sworn, deposes says that she is Owner/Publisher of KFORT AREA NEWS, a weekly newspaper ed in the state of Kansas, published in and of ral circulation in Marshall County with a paid ation on a yearly basis and that said paper is not a trade, religious or fraternal cation.

IKFORT AREA NEWS is published at least 50 s per year and has been so published nuously and uninterruptedly in said county tate for a period of more than one year prior e first publication of said notice and has been tted at the post office of Frankfort in said ty as second class matter.

ttached notice is a true copy and was published e regular and entire issue of said newspaper for _ week(s), the first publication being made on 29th day of August, 2024, subsequent publications being made on the wing dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

Connie J. Musil

(Owner/Publisher Signature)

Printer's Fee $ 107.-

Subscribed and sworn to before me this 4th day of September, 2024

Amy E. Adams

(Notary Signature)

y commission expires April 1, 2028

Amy E. Adams
Notary Public - State of Kansas
My Appt. Expires April 1, 2028

(Notary Stamp)

Public Notice

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING
(Published in the *Frankfort Area News* on August 29, 2024)

2025

The governing body of
City of Frankfort
will meet on September 9, 2024 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

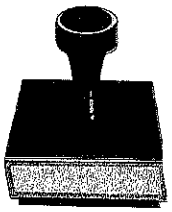
Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	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	1,114,128	53.733	1,060,741	55.300	1,418,783	312,829	58.181
Debt Service							
Library	58,350	9.046	59,180	9.002	60,000	49,336	9.176
Special Highway	18,800		21,251		23,076		
Special Parks & Recreation					14,284		
Ambulance	103,708		107,733		404,206		
Water & Sewer Utility	316,067		286,909		463,250		
Non-Budgeted Funds-A							
Totals	1,611,053	62.779	1,535,814	64.302	2,383,599	362,165	67.357
							Revenue Neutral Rate** 61.233
Less: Transfers	44,000		60,561		40,561		
Net Expenditure	1,567,053		1,475,253		2,343,038		
Total Tax Levied	313,894		329,228		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,999,827		5,120,011		5,376,806		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	250,746		235,438		219,765		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	515,450		435,719		379,579		
Total	766,196		671,157		599,344		

*Tax rates are expressed in mills

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

Melody Tommer
City Official Title: City Clerk



AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARSHALL COUNTY, SS:

CONNIE J. MUSIL, being first duly sworn, deposes and says that she is Owner/Publisher of FRANKFORT AREA NEWS, a weekly newspaper printed in the state of Kansas, published in and of general circulation in Marshall County with a paid circulation on a yearly basis and that said newspaper is not a trade, religious or fraternal publication.

FRANKFORT AREA NEWS is published at least 50 times per year and has been so published continuously and uninterruptedly in said county and state for a period of more than one year prior to the first publication of said notice and has been admitted at the post office of Frankfort in said county as second class matter.

The attached notice is a true copy and was published in the regular and entire issue of said newspaper for 1 week(s), the first publication being made on the 29th day of August, 2024, with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

Connie J Musil

(Owner/Publisher Signature)

Printer's Fee $ 107.-

Subscribed and sworn to before me this 4th day of September, 2024

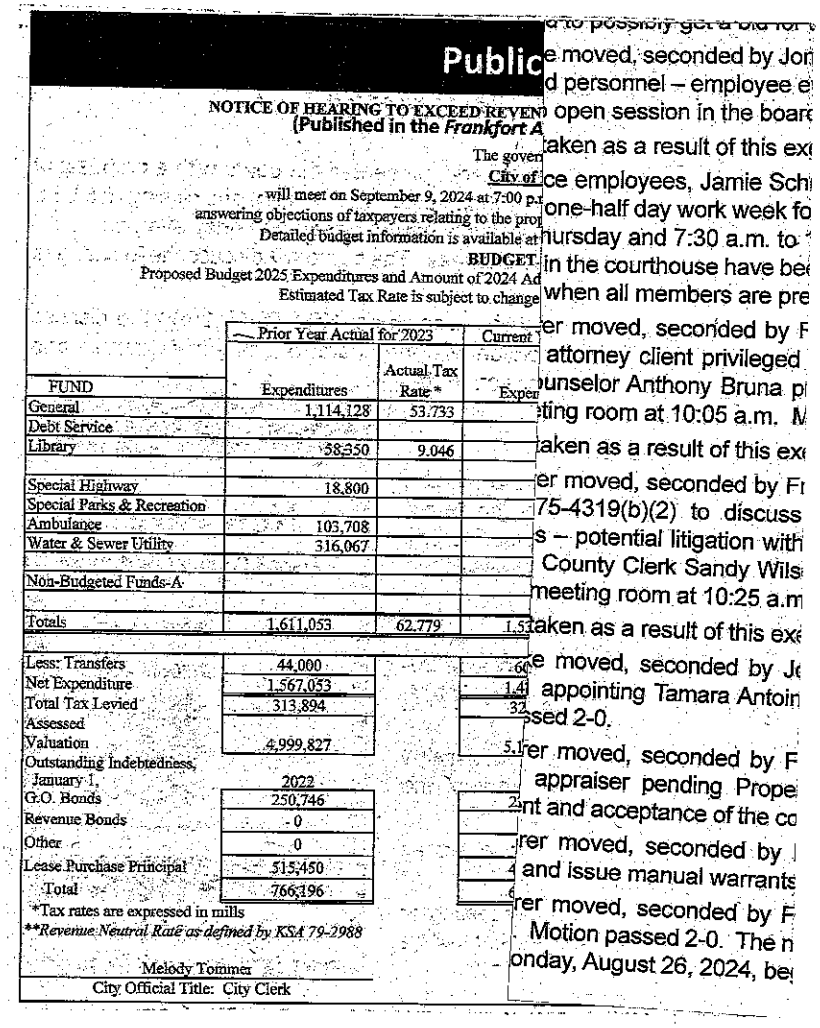
Amy E Adams

(Notary Signature)

My commission expires April 1, 2028

Amy E. Adams
Notary Public - State of Kansas
My Appt. Expires April 1, 2028

(Notary Stamp)



Public

NOTICE OF HEARING TO EXCEED REVEN
(Published in the *Frankfort A*

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City of
will meet on September 9, 2024 at 7:00 p.
answering objections of taxpeyers relating to the pro
Detailed budget information is available at
BUDGET
Proposed Budget 2025 Expenditures and Amount of 2024 Ad
Estimated Tax Rate is subject to change

	Prior Year Actual for 2023		Current
FUND	Expenditures	Actual Tax Rate *	Exper
General	1,114,128	53.733	
Debt Service			
Library	58,350	9.046	
Special Highway	18,800		
Special Parks & Recreation			
Ambulance	103,708		
Water & Sewer Utility	316,067		
Non-Budgeted Funds-A			
Totals	1,611,053	62.779	1,5
Less: Transfers	44,000		6
Net Expenditure	1,567,053		1,4
Total Tax Levied	313,894		32
Assessed Valuation	4,999,827		5,1
Outstanding Indebtedness, January 1,	2022		
G.O. Bonds	250,746		2
Revenue Bonds	0		
Other	0		
Lease Purchase Principal	515,450		4
Total	766,196		6

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

Melody Tommer
City Official Title: City Clerk

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75-4319(b)(2) to discuss
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and issue manual warrants
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onday, August 26, 2024, be