

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

Budgeted Year: 2023

Library found in: City of Phillipsburg
Phillips County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2022</u>	<u>2023</u>
Ad Valorem	\$61,008	\$64,702
Delinquent Tax	\$2,250	\$2,500
Motor Vehicle Tax	\$9,005	\$10,151
Recreational Vehicle Tax	\$218	\$282
16/20M Vehicle Tax	\$203	\$295
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	<u>\$72,684</u>	<u>\$77,930</u>
Difference in Total Taxes:	\$5,246	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$12,203,595	\$12,941,201
Did Assessed Valuation Decrease?	No	
Levy Rate	5.000	5.000
Difference in Levy Rate:	0.000	
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 from the State Library.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	220,199	350,938	391,825
Receipts:			
Ad Valorem Tax	473,318	503,394	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	9,997	15,000	15,000
Motor Vehicle Tax	62,289	80,814	83,759
Recreational Vehicle Tax	1,508	1,955	2,322
16/20M Vehicle Tax	1,987	1,813	2,433
Commercial Vehicle Tax	1,057	2,717	3,642
Watercraft Tax	585	596	562
Gross Earning (Intangible) Tax	29,275	27,796	28,051
LAVTR			0
City and County Revenue Sharing			0
Excise	18	20	20
Special Assessment	1,214	1,200	1,300
Local Alcoholic Liquor	6,846	7,000	7,661
Franchise Taxes	150,414	150,000	150,000
Animal Tags	3,192	3,200	3,200
Federal or State Grant	32,000	30,000	30,000
Fines	15,371	18,000	21,000
Reimbursed Expenses			
Campground Fees	4,865	7,000	6,000
Local Retail Sales Tax	254,257	280,000	280,000
Licenses & Permits	6,110	7,000	7,000
Other Cash Receipts	62		
Non-Federal or State Grant			
Rents	12,522	14,500	18,000
Cemetery Lots & Care	13,930	10,000	10,000
Airport Rents & Grains	6,688	8,000	9,000
Airport Aviation Gas	17,260	19,000	25,000
Jet Fuel	10,873	15,000	15,000
Airport Courtesy Car	41	100	100
Airport Sales Tax Collected	2,532	2,500	4,000
Airport Miscellaneous	31	2,500	5,000
Zoning Applications	800	500	500
Transportation Passes	8,306	8,000	9,000
NW Transit Council	60,642	62,000	65,000
Bad Checks/Debt Collected	1,622	1,500	1,500
PY Cancelled Encumbrances	72,520		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	7,562	10,000	15,000
Neighborhood Revitalization Rebate	-9,240	-7,518	-7,609
Miscellaneous	9,330	1,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,269,784	1,284,587	813,441
Resources Available:	1,489,983	1,635,525	1,205,266

City of Phillipsburg

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	1,489,983	1,635,525	1,205,266
Expenditures:			
General Govt	155,964	162,000	304,000
Community Building	32,160	39,000	73,900
Municipal Court	39,693	42,700	64,000
Park Department	34,500	37,000	65,000
Cemetery	36,106	41,000	72,000
Street Lighting	52,301	55,000	60,000
Airport	92,684	130,000	204,000
Planning Department	2,673	3,000	4,000
Sub-Total detail page 7b	446,081	509,700	846,900
Transportation Department	54,482	58,000	95,000
Library Support	43,544	52,500	61,000
Shade Tree	1,150	1,500	7,000
Armory	25,303	30,000	35,000
Concrete Improvements	13,787	12,000	60,000
Code Enforcement	6,512	7,500	10,500
Animal Control	5,390	6,500	9,000
Transfers	528,250	550,000	578,200
Sub-Total detail page 7c	678,418	718,000	855,700
Beautification	14,546	16,000	30,000
Sub-Total detail page 7d	14,546	16,000	30,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,139,045	1,243,700	1,732,600
Unencumbered Cash Balance Dec 31	350,938	391,825	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	1,817,519	1,522,382	1,732,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,732,600
		Tax Required	527,334
		Delinquent Comp Rate: 1.5%	7,646
		Amount of 2022 Ad Valorem Tax	534,980

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the financial information for 2021, the projected financial information for 2022, or the projected budget for 2023.

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Govt			
Personal Services	93,285	95,000	160,000
Contractual	42,089	45,000	64,000
Commodities	18,131	19,000	35,000
Capital Outlay	2,459	3,000	45,000
Total	155,964	162,000	304,000
Community Building			
Personal Services	12,694	13,000	30,000
Contractual	17,605	18,000	24,000
Commodities	1,861	3,000	11,900
Capital Outlay		5,000	8,000
Total	32,160	39,000	73,900
Municipal Court			
Personal Services	27,212	30,000	42,000
Contractual	11,936	12,000	21,000
Commodities	545	700	1,000
Capital Outlay			
Total	39,693	42,700	64,000
Park Department			
Personal Services	14,867	15,000	19,000
Contractual	9,146	10,000	13,000
Commodities	8,047	9,000	15,000
Capital Outlay	2,440	3,000	18,000
Total	34,500	37,000	65,000
Cemetery			
Personal Services	19,015	20,000	27,000
Contractual	10,357	15,000	20,000
Commodities	4,294	5,000	15,000
Capital Outlay	2,440	1,000	10,000
Total	36,106	41,000	72,000
Street Lighting			
Personal Services			
Contractual	52,301	55,000	60,000
Commodities			
Capital Outlay			
Total	52,301	55,000	60,000
Airport			
Personal Services	25,939	35,000	36,000
Contractual	24,222	35,000	65,000
Commodities	42,458	45,000	52,000
Capital Outlay	65	15,000	51,000
Total	92,684	130,000	204,000
Planning Department			
Personal Services			
Contractual	2,673	3,000	4,000
Commodities			
Capital Outlay			
Total	2,673	3,000	4,000
Page 1 - Total	446,081	509,700	846,900

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Transportation Department			
Personal Services	43,397	45,000	55,000
Contractual	6,599	8,000	9,000
Commodities	4,486	5,000	6,000
Capital Outlay			25,000
Total	54,482	58,000	95,000
Library Support			
Personal Services	5,127	6,000	10,000
Contractual	37,861	45,000	49,000
Commodities	556	1,500	2,000
Capital Outlay			
Total	43,544	52,500	61,000
Shade Tree			
Personal Services			
Contractual	1,150	1,500	7,000
Commodities			
Capital Outlay			
Total	1,150	1,500	7,000
Armory			
Personal Services	8,907	10,000	11,500
Contractual	15,702	17,000	18,000
Commodities	694	2,000	2,500
Capital Outlay		1,000	3,000
Total	25,303	30,000	35,000
Concrete Improvements			
Personal Services			
Contractual		2,000	25,000
Commodities	13,787	10,000	35,000
Capital Outlay			
Total	13,787	12,000	60,000
Code Enforcement			
Personal Services	3,529	4,000	5,000
Contractual	2,519	3,000	5,000
Commodities	464	500	500
Capital Outlay			
Total	6,512	7,500	10,500
Animal Control			
Personal Services	4,259	5,000	6,000
Contractual	335	500	1,000
Commodities	796	1,000	2,000
Capital Outlay			
Total	5,390	6,500	9,000
Transfers			
Transfer to Law Enforcement	298,250	310,000	318,200
Transfer to Fire Department	50,000	50,000	
Transfer to Equipment Reserve			50,000
Transfer to Special Highway	160,000	190,000	210,000
Transfer to Employee Flex Benefits	0		
Transfer to Risk Management	20,000	0	0
Total	528,250	550,000	578,200
Page 2 -Total	678,418	718,000	855,700
Page 1 -Total	446,081	509,700	846,900
Grand Total	1,124,499	1,227,700	1,702,600

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Bond & Interest	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	37,859	20,162	29,518
Receipts:			
Ad Valorem Tax	21,708	23,334	XXXXXXXXXXXXXXXXXX
Delinquent Tax	525	1,710	2,000
Motor Vehicle Tax	2,050	3,336	3,883
Recreational Vehicle Tax	50	81	108
16/20M Vehicle Tax	66	75	113
Commercial Vehicle Tax	35	113	169
Watercraft Tax	19	24	26
Excise	1	1	1
Transfer from Water & Sewer Fund	110,000	115,000	115,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-424	-345	-397
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	134,030	143,329	120,903
Resources Available:	171,889	163,491	150,421
Expenditures:			
GO Water Bond Principal	50,000	55,000	55,000
GO Water Bond Interest	5,326	4,115	2,791
KDHE-Quanz Bond Principal		10,591	21,586
KDHE-Quanz Bond Interest	72	958	1,861
KDHE-Quanz Bond Service Fee	449	5,996	11,643
KDHE-Water Meters Bond Principal	57,861	49,632	50,455
KDHE-Water Meters Bond Interest	1,515	1,628	1,454
KDHE-Water Meters Bond Service Fee	5,628	6,047	5,399
KLJNK Bond Principal	30,000		
KLJNK Bond Interest	870		
Commission & Postage	6	6	6
Cash Basis Reserve (2023 column)			25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	151,727	133,973	175,195
Unencumbered Cash Balance Dec 31	20,162	29,518	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	223,528	169,132	175,195
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	175,195
		Tax Required	24,774
		Delinquent Comp Rate: 1.5%	359
		Amount of 2022 Ad Valorem Tax	25,133

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	3,761	1,261	1,384
Receipts:			
Ad Valorem Tax	58,606	61,008	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,318	2,250	2,500
Motor Vehicle Tax	7,767	9,005	10,151
Recreational Vehicle Tax	188	218	282
16/20M Vehicle Tax	246	203	295
Commercial Vehicle Tax	132	302	441
Watercraft Tax	73	67	68
Excise	2	1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,144	-931	-929
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	67,188	72,123	12,809
Resources Available:	70,949	73,384	14,193
Expenditures:			
Library Appropriation	69,688	72,000	77,970
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	69,688	72,000	77,970
Unencumbered Cash Balance Dec 31	1,261	1,384	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	72,000	77,500	77,970
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	77,970
		Tax Required	63,777
		Delinquent Comp Rate: 1.5%	925
		Amount of 2022 Ad Valorem Tax	64,702

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefit	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	80,500	136,266	109,390
Receipts:			
Ad Valorem Tax	174,255	212,414	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,438	7,200	8,400
Motor Vehicle Tax	18,030	26,778	35,343
Recreational Vehicle Tax	437	648	980
16/20M Vehicle Tax	559	601	1,027
Commercial Vehicle Tax	307	900	1,537
Watercraft Tax	170	197	237
Excise Tax	5	4	4
Reimbursements	1,187	3,150	3,675
Business Contributions	165,810	60,000	60,000
Neighborhood Revitalization Rebate	-3,402	-2,768	-3,355
Miscellaneous	480	900	1,050
Does miscellaneous exceed 10% Total Rec			
Total Receipts	361,276	310,024	108,898
Resources Available:	441,776	446,290	218,288
Expenditures:			
Social Security & Medicare	42,060	48,000	60,000
Retirement	51,760	55,000	80,000
Workman's Compensation	26,603	27,000	31,500
Unemployment Insurance	506	4,000	11,500
Life & Disability Insurance	1,728	2,500	5,000
Account Administration	615	1,800	5,000
Health Savings Account	500	1,800	4,000
Health Insurance	176,298	190,000	234,000
Other Insurance Premium	5,440	6,800	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	305,510	336,900	441,000
Unencumbered Cash Balance Dec 31	136,266	109,390	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	641,464	663,000	441,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	441,000
		Tax Required	222,712
Delinquent Comp Rate:	1.5%		3,229
Amount of 2022 Ad Valorem Tax			225,941

Adopted Budget	Prior Year	Current Year	Proposed Budget
Fire Equipment Capital Outlay	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	299,598	335,159	320,334
Receipts:			
Ad Valorem Tax	23,442	24,401	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	527	1,300	
Motor Vehicle Tax	3,107	3,600	4,060
Recreational Vehicle Tax	75	80	113
16/20M Vehicle Tax	99	90	118
Commercial Vehicle Tax	53	50	177
Watercraft Tax	29	25	27
Excise	1	1	
Other Cash Receipts	1,000	1,000	
Non-Federal Grants & Gifts	7,685		
Transfer from General			50,000
Neighborhood Revitalization Rebate	-457	-372	-394
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	35,561	30,175	54,101
Resources Available:	335,159	365,334	374,435
Expenditures:			
Capital Outlay		45,000	399,950
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	45,000	399,950
Unencumbered Cash Balance Dec 31	335,159	320,334	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	215,000	214,175	399,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	399,950
		Tax Required	25,515
Delinquent Comp Rate:	1.5%		370
Amount of 2022 Ad Valorem Tax			25,885

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City of Phillipsburg

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Industrial Development			
Unencumbered Cash Balance Jan 1	68,677	85,171	89,426
Receipts:			
Ad Valorem Tax	11,721	12,201	XXXXXXXXXXXXXXXXXX
Delinquent Tax	264	600	700
Motor Vehicle Tax	1,553	2,001	2,030
Recreational Vehicle Tax	38	48	56
16/20M Vehicle Tax	49	45	59
Commercial Vehicle Tax	26	67	88
Watercraft Tax	15	15	14
Excise	1	4	2
Other	3,958	4,500	5,200
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-229	-186	-180
Miscellaneous			
Does miscellaneous exceed 10% Total Receipts			
Total Receipts	17,396	19,295	7,969
Resources Available:	86,073	104,466	97,395
Expenditures:			
Contractual Services	902	15,040	110,150
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Expenditures			
Total Expenditures	902	15,040	110,150
Unencumbered Cash Balance Dec 31	85,171	89,426	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	78,780	62,780	110,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	110,150
		Tax Required	12,755
		Delinquent Comp Rate: 1.5%	185
		Amount of 2022 Ad Valorem Tax	12,940

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
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 Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.5%	0
		Amount of 2022 Ad Valorem Tax	0

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	111,946	20,050	22,000
Receipts:			
State of Kansas Gas Tax	70,610	66,950	67,980
County Transfers Gas		0	0
Highway Connecting Link	24,773	25,000	30,000
Sale of Equipment	1,238	3,000	5,000
Sales Tax Collected	82	500	500
Fund Transfer from General	160,000	190,000	210,000
Prior Year Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous	75	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	256,778	290,450	318,480
Resources Available:	368,724	310,500	340,480
Expenditures:			
Operations			
Salaries	99,650	100,000	117,980
Contractual	54,348	55,000	60,000
Commodities	44,820	46,000	75,000
Capital Outlay	144,005	80,000	80,000
Total	342,823	281,000	332,980
Administration			
Salaries	5,551	7,000	7,000
Contractual			
Commodities	300	500	500
Capital Outlay			
Total	5,851	7,500	7,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	348,674	288,500	340,480
Unencumbered Cash Balance Dec 31	20,050	22,000	0
2021/2022/2023 Budget Authority Amount	534,888	388,536	340,480

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	45,972	42,023	35,623
Receipts:			
Local Liquor Tax	6,846	5,000	7,661
Nonfederal Grants & Gifts			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,846	5,000	7,661
Resources Available:	52,818	47,023	43,284
Expenditures:			
Contractual	800	1,000	8,284
Commodities	1,031	1,400	10,000
Capital Outlay	8,964	9,000	25,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,795	11,400	43,284
Unencumbered Cash Balance Dec 31	42,023	35,623	0
2021/2022/2023 Budget Authority Amount	45,968	55,972	43,284

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Law Enforcement			
Unencumbered Cash Balance Jan 1	1	300	300
Receipts:			
Transfer from General Fund	298,250	310,000	318,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	298,250	310,000	318,200
Resources Available:	298,251	310,300	318,500
Expenditures:			
Contractual	297,951	310,000	318,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	297,951	310,000	318,500
Unencumbered Cash Balance Dec 31	300	300	0
2021/2022/2023 Budget Authority Amount:	325,016	325,001	318,500

Adopted Budget

	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Fire Department			
Unencumbered Cash Balance Jan 1	87,129	84,530	97,530
Receipts:			
Office & Building Rent			
Rural Fire Contract	14,192	20,000	30,000
Transfer from General Fund	50,000	50,000	
Interest on Idle Funds			
Miscellaneous	1,158	1,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	65,350	71,000	30,000
Resources Available:	152,479	155,530	127,530
Expenditures:			
City Fire Dept.			
Personal Services	4,335	6,000	27,000
Contractual	9,593	10,000	20,000
Commodities	17,693	18,000	50,530
Capital Outlay		5,000	0
Total	31,621	39,000	97,530
Rural Fire Dept.			
Contractual	10,363	12,000	10,000
Commodities	25,965	0	20,000
Capital Outlay		7,000	0
Total	36,328	19,000	30,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	67,949	58,000	127,530
Unencumbered Cash Balance Dec 31	84,530	97,530	0
2021/2022/2023 Budget Authority Amount:	107,314	160,129	127,530

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Water & Sewer Utility			
Unencumbered Cash Balance Jan 1	1,197,855	859,435	566,535
Receipts:			
Water Sales	864,129	908,000	1,095,000
Water Penalties	7,478	9,900	11,550
Water Sales Tax	12,458	13,500	29,250
Water Other Receipts	713	1,800	2,100
Water Coin Machine Sales	1,365	1,350	1,575
Water Protection Fee	4,316	4,500	5,250
Water Sale of Equipment	2,045	1,500	2,000
Water Return Check Charge	280	450	525
Water-Connects/Disconnects	8,815	9,900	11,550
Water-Reimbursements	251		
Water-New Service	2,800	3,000	3,500
Sewer-Charges	433,787	451,000	465,000
Sewer-Machine & Bld Rent			
Sewer-Connects/Disconnects			
Sewer-Dump Station Fee	2,768	2,700	3,150
Sewer-Sale of Equip			
Sewer-Other Receipts	26		
Prior Year Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,341,231	1,407,600	1,630,450
Resources Available:	2,539,086	2,267,035	2,196,985
Expenditures:			
Water Production			
Personal Services	54,205	56,000	70,000
Contractual	77,295	79,000	102,525
Commodities	215,534	216,000	380,000
Capital Outlay	40,425	41,000	55,000
Total	387,459	392,000	607,525
Water Distribution			
Personal Services	323,516	325,000	375,000
Contractual	169,690	171,000	190,000
Commodities	113,839	115,000	130,000
Capital Outlay	23,500	24,500	50,000
Total	630,545	635,500	745,000
Water General/Administration			
Personal Services	45,871	47,000	55,000
Contractual	27,755	28,500	40,000
Commodities	1,148	2,000	8,000
Capital Outlay			
Total	74,774	77,500	103,000
Water Non-Operating			
Sales Tax	12,857	14,000	16,000
State Water Fee	4,655	5,000	6,640
KS Clean Drinking Water Fee	4,364	5,000	6,320
Fund Transfer to Equipment Reserve			50,000
Fund Transfer to Bond & Interest Fund	110,000	115,000	115,000
Fund Transfer to AMR Water Meter	6,020	0	0
Total	137,896	139,000	193,960
Sewer Commercial & General			
Personal Services	92,242	94,500	106,500
Contractual	117,107	119,000	122,000
Commodities	192,406	195,000	205,000
Capital Outlay	2,440	3,000	5,000
Total	404,195	411,500	438,500
Sewer Administration			
Personal Services	30,267	30,000	38,000
Contractual	13,867	14,000	20,000
Commodities	648	1,000	1,000
Capital Outlay			
Transfer to Equipment Reserve			50,000
Total	44,782	45,000	109,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,679,651	1,700,500	2,196,985
Unencumbered Cash Balance Dec 31	859,435	566,535	0
2021/2022/2023 Budget Authority Amount	2,494,456	2,668,455	2,196,985

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the financial information for 2021, the projected financial information for 2022, or the projected budget for 2023.

City of Phillipsburg

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Solid Waste	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	219,730	218,907	211,907
Receipts:			
Fees Collected	392,439	407,000	421,000
Sales Tax		500	1,000
Sales of Containers		2,000	3,000
Equipment Rental	3,475	4,000	5,500
Other Cash Receipts		500	1,000
Yard Waste	7,344	8,000	9,000
Insurance Reimbursement	59		
Prior Year Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous	46		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	403,363	422,000	440,500
Resources Available:	623,093	640,907	652,407
Expenditures:			
Operating			
Personal Services	133,033	138,000	190,000
Contractual	187,098	189,000	215,000
Commodities	22,302	32,000	50,000
Capital Outlay			50,000
Total	342,433	359,000	505,000
Administration			
Personal Services	32,910	34,000	67,407
Contractual	13,763	14,000	10,000
Commodities	1,048	2,000	20,000
Capital Outlay			
Total	47,721	50,000	97,407
Transfer to Equipment Reserve	14,032	20,000	50,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	404,186	429,000	652,407
Unencumbered Cash Balance Dec 31	218,907	211,907	0
2021/2022/2023 Budget Authority Amount	506,838	746,230	652,407

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City of Phillipsburg

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Aquatic Center	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	218,052	185,640	158,140
Receipts:			
Local Sales Tax	508,514	510,000	510,000
Outdoor Pool Concessions	12,737	13,000	13,000
Outdoor Pool Lessons	5,145	6,000	6,000
Outdoor Pool Tickets	18,339	22,000	22,000
Outdoor Pool Sales Tax Collected	1,146	1,500	1,500
Indoor Pool Lessons	105		120
Indoor Pool Tickets	2,898		3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	548,884	552,500	555,620
Resources Available:	766,936	738,140	713,760
Expenditures:			
Administration			
Personal Services	32,624	34,000	34,000
Contractual	477	1,000	6,000
Commodities	206	1,000	4,000
Capital Outlay			
Total	33,307	36,000	44,000
Indoor Pool			
Personal Services	58,068	61,000	75,000
Contractual	45,291	47,000	71,000
Commodities	12,149	14,000	50,000
Capital Outlay	15,867	15,000	20,000
Total	131,375	137,000	216,000
Outdoor Pool			
Personal Services	84,248	86,000	97,000
Contractual	17,581	20,000	30,000
Commodities	31,829	33,000	40,000
Capital Outlay	64,400	50,000	61,760
Total	198,058	189,000	228,760
Lease Payments	218,556	218,000	225,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	581,296	580,000	713,760
Unencumbered Cash Balance Dec 31	185,640	158,140	0
2021/2022/2023 Budget Authority Amount	654,898	778,052	713,760

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the financial information for 2021, the projected financial information for 2022, or the projected budget for 2023.

City of Phillipsburg

NON-BUDGETED FUNDS (B)

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-B

(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:	
Capital Improvement	FAA Airport Grant Fund	Municipal Court Bonds	Quanz Reservoir Project	KDOT Airport Project	Total
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	
365,574	-402,916	100	-599,805	-306,460	-943,507
Receipts:					
Local Retailer's Sales Tax	State Grant	Receipts:	Grant	State Grant	
254,257	403,012	593	572,470	70,682	
	Prior Year Cancelled B				
	16,229				
Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts	1,317,243
254,257	419,241	593	572,470	70,682	
Resources Available:	Resources Available:	Resources Available:	Resources Available:	Resources Available:	373,736
619,831	16,325	693	-27,335	-235,778	
Expenditures:					
Street Contractual	Contractual Services	Expenditures:	Contractual Services	Contractual Services	
	52,788	693	8,258	28,113	
Street Commodities					
Street Capital Outlay					
14,229					
Water Distr Comm					
1					
Water Distr Cap Outlay					
24,504					
Sewer Commodities					
Sewer Capital Outlay					
Water Production Cap					
933					
Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	129,519
39,667	52,788	693	8,258	28,113	
Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	244,217
580,164	-36,463	0	-35,593	-263,891	244,217

**Note: These two block figures should agree.

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the financial information for 2021, the projected financial information for 2022, or the projected budget for 2023.

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	532,273	41.130	7,609
Bond & Interest	27,762	2.145	397
Library	64,956	5.019	929
Employee Benefit	234,712	18.137	3,355
Fire Equipment Capital	27,565	2.130	394
Industrial Development	12,565	0.971	180
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	899,833	69.532	12,864

2022 July 1 Valuation: 12,941,201

Valuation Factor: 12,941.201

Neighborhood Revitalization Subj to Rebate: 184,992

Neighborhood Revitalization factor: 184.992

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

City of Phillipsburg

Summary of Significant Assumptions and Selected Information - Substantially All Disclosures Required By The Regulatory Basis Of Accounting As Prescribed By The State of Kansas Are Not Included.

Year Ending December 31, 2023

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects Management's judgment as of June 24, 2022, the date of this projection, of the expected conditions if the hypothetical assumptions occur. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. This summary of assumptions is not all-inclusive and the budget is based on circumstances and conditions existing at the time it was prepared.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

Receipts –

- a. Budgeted property tax revenues for 2023 are based on estimates provided by the County Treasurer, and the property evaluation provided by the County Clerk.
- b. Water sales and sewer charges budgeted for 2023 were increased based on increases or potential increases to rates.
- c. Other 2023 budgeted receipts are deemed to be similar to prior years with increases anticipated.

Expenditures –

- a. Budgeted expenditures for personal services in 2023 were increased due to expected annual pay rate increases and increased costs of employee benefits.
- b. Budgeted payments for debt are based on the amortization schedules for each bond.
- c. Other 2023 budgeted expenditures are deemed to be similar to prior years with increases anticipated.
- d. No major projects are anticipated for 2023 at this time.
- e. There will not be any catastrophic events or circumstances beyond the City's control that would affect the above assumptions.

Note C: BASIS OF ACCOUNTING

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

STATE OF KANSAS/
PHILLIPS
COUNTY SS.

Affidavit of Publication

Kirby Ross, being first duly sworn, deposes and says: That he is managing editor of the Phillips County Review, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Phillips County, Kansas, with a general paid circulation on a weekly basis in Phillips County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Phillipsburg, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive week, the first publication thereof being made as aforesaid on the 17 day of August, 2022, with subsequent publications being made on the following dates:

_____, 20____, _____, 20____
 _____, 20____, _____, 20____
 _____, 20____, _____, 20____

Signed: Kirby Ross

Subscribed and sworn to before me this 17 day of August, 2022.

Cheri Dawn Parks
Notary Public's Signature

My commission expires: 8-1-23

Publication Fee \$ 150.00
 Affidavit, Notary's Fee \$ 1.00
 Additional copies @ \$ _____
 Total Publication Fee \$ 151.00

CHERI DAWN PARKS
Notary Public
State of Kansas
My Commission Expires 8-1-23

Legal

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas 2023 C1

The governing body of City of Phillipsburg will meet on September 6, 2022 at 6:00 p.m. at Phillipsburg City Office, 945 2nd Street 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 Phillipsburg City Office, 945 2nd Street and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2023 Expenditures and Amount of 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.

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,139,045	40.382	1,243,700	41.250	1,732,600	534,980	41.339
Bond & Interest	151,727	1.852	133,973	1.913	175,195	25,133	1.942
Library	69,688	5.000	72,000	5.000	77,970	64,702	5.000
Employee Benefit	305,510	14.867	336,900	17.406	441,000	225,941	17.459
Fire Equipment Capital Outlay		2.000	45,000	2.000	399,950	25,885	2.000
Industrial Development	902	1.000	15,040	1.000	110,150	12,940	1.000
Special Highway	348,674		288,500		340,480		
Special Parks & Recreation	10,795		11,400		43,284		
Law Enforcement	297,951		310,000		318,500		
Fire Department	67,949		58,000		127,530		
Water & Sewer Utility	1,679,651		1,700,500		2,196,985		
Solid Waste	404,186		429,000		652,407		
Aquatic Center	581,296		580,000		715,760		
Non-Budgeted Funds-A	101,449						
Non-Budgeted Funds-B	129,519						
Non-Budgeted Funds-C	77,256						
Non-Budgeted Funds-D	45,704						
Totals	5,411,302	65.101	5,224,013	68.569	7,329,811	889,581	68.740

	2021	2022	2023
Less: Transfers	672,902	700,000	843,200
Net Expenditure	4,738,400	4,524,013	6,486,611
Total Tax Levied	784,332	836,752	XXXXXXXXXXXXXXXXXX
Assessed Valuation	12,047,745	12,203,595	12,941,201
Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	330,000	1,149,201	1,214,938
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	330,000	1,149,201	1,214,938

*Tax rates are expressed in mills
 **Revenue Neutral Rate as defined by KSA 79-2988
 Tiffini Gross
 City Official Title: City Clerk

(First published in the Phillips County Review August 17, 2022)1t

RECEIVED
AUG 17 2022

01-01
91

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 6, 2022

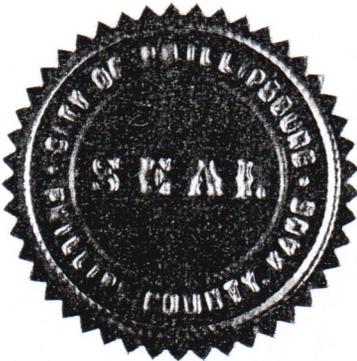
Resolution No. 316

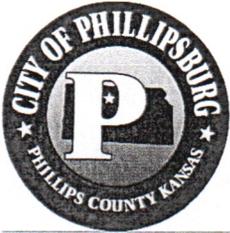
Governing Body Member	Yes	No	No Vote
Vickie Gibbs	X		
Mike James	X		
Terry McConnell	X		
Pete Rogers	X		
Tracy Sanson	X		
TOTAL			

Certified:

Tissini Gross

*Tissini Gross, City Clerk
City of Phillipsburg*





City of Phillipsburg

P.O. Box 447 • Phillipsburg, Kansas 67661 • Phone 785-543-5234 • Fax 785-543-2302

Resolution No. 316

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

WHEREAS, the Revenue Neutral Rate for the City of Phillipsburg was calculated as 64.661 mills by the Phillips County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 6, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

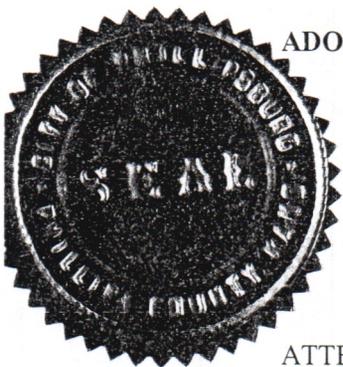
WHEREAS, the Governing Body of the City of Phillipsburg, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF PHILLIPSBURG:

The City of Phillipsburg shall levy a property tax rate exceeding the Revenue Neutral Rate of 68.740 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 6th day of September, 2022 (month and year) and **SIGNED** by the Mayor.





Breton R. Miles, Mayor
City of Phillipsburg, Kansas

ATTEST:



Tiffini Gross, City Clerk
City of Phillipsburg, Kansas