



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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	543,980	84,284	2,337	2,538	3,666	612
Bond & Interest	25,133	3,894	108	117	169	28
Library	64,702	10,025	278	302	436	73
Employee Benefit	225,941	35,007	971	1,054	1,522	254
Fire Equipment Capital	25,885	4,011	111	121	174	29
Industrial Development	12,940	2,005	56	60	87	15
<b>TOTAL</b>	<b>898,581</b>	<b>139,226</b>	<b>3,861</b>	<b>4,192</b>	<b>6,054</b>	<b>1,011</b>

County Treas Motor Vehicle Estimate	<u>139,226</u>					
County Treas Recreational Vehicle Estimate		<u>3,861</u>				
County Treas 16/20M Vehicle Estimate			<u>4,192</u>			
County Treas Commercial Vehicle Tax Estimate				<u>6,054</u>		
County Treas Watercraft Tax Estimate					<u>1,011</u>	

Motor Vehicle Factor	<u>0.15494</u>					
Recreational Vehicle Factor		<u>0.00430</u>				
16/20M Vehicle Factor			<u>0.00467</u>			
Commercial Vehicle Factor				<u>0.00674</u>		
Watercraft Factor					<u>0.00113</u>	







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

**Budgeted Year: 2024**

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>2023</u>	<u>2024</u>
Ad Valorem	\$64,702	\$70,828
Delinquent Tax	\$2,500	\$2,500
Motor Vehicle Tax	\$10,151	\$10,025
Recreational Vehicle Tax	\$282	\$278
16/20M Vehicle Tax	\$295	\$302
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$77,930	\$83,933
Difference in Total Taxes:	\$6,003	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$12,945,688	\$14,166,641
Did Assessed Valuation Decrease?	No	
Levy Rate	4.998	5.000
Difference in Levy Rate:	0.002	
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 <b>General</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	350,938	494,817	515,604
Receipts:			
Ad Valorem Tax	487,460	543,980	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	14,570	15,000	15,000
Motor Vehicle Tax	117,866	83,759	84,284
Recreational Vehicle Tax	3,145	2,322	2,337
16/20M Vehicle Tax	2,496	2,433	2,538
Commercial Vehicle Tax	5,332	2,717	3,666
Watercraft Tax	529	562	612
Gross Earning (Intangible) Tax	31,004	28,051	21,839
LAVTR			0
City and County Revenue Sharing			0
Excise	54	20	20
Special Assessment	571	1,200	1,300
Local Alcoholic Liquor	9,558	7,661	10,367
Franchise Taxes	172,704	175,000	175,000
Animal Tags	1,330	3,200	3,200
Federal or State Grant	0		
Fines	22,642	17,000	23,000
Reimbursed Expenses	20,313		25,000
Campground Fees	8,585	10,000	8,000
Local Retail Sales Tax	295,453	296,000	300,000
Licenses & Permits	5,448	7,000	7,000
Other Cash Receipts	31		
Non-Federal or State Grant	12,913		
Rents	17,207	10,200	10,200
Cemetery Lots & Care	7,860	10,000	10,000
Airport Rents & Grains	5,849	8,000	9,000
Airport Aviation Gas	17,563	19,000	25,000
Jet Fuel	24,520	10,000	22,000
Airport Courtesy Car	15	100	100
Airport Sales Tax Collected	3,788	2,500	4,000
Airport Miscellaneous	100,000	2,500	5,000
Zoning Applications	200	500	500
Transportation Passes	8,499	8,500	9,000
NW Transit Council	45,953	62,000	65,000
Bad Checks/Debt Collected	2,295	1,500	1,500
PY Cancelled Encumbrances	1,559		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	40,943	10,000	15,000
Neighborhood Revitalization Rebate	-9,479	-7,518	-6,243
Miscellaneous	9,821	1,000	2,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,488,597</b>	<b>1,334,187</b>	<b>855,220</b>
<b>Resources Available:</b>	<b>1,839,535</b>	<b>1,829,004</b>	<b>1,370,824</b>



Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
<b>General Govt</b>			
Personal Services	93,399	95,000	160,000
Contractual	70,422	45,000	75,000
Commodities	7,756	19,000	35,000
Capital Outlay	37	3,000	35,000
<b>Total</b>	<b>171,614</b>	<b>162,000</b>	<b>305,000</b>
<b>Community Building</b>			
Personal Services	13,293	13,500	20,000
Contractual	15,776	18,000	24,000
Commodities	2,201	3,000	8,000
Capital Outlay			10,000
<b>Total</b>	<b>31,270</b>	<b>34,500</b>	<b>62,000</b>
<b>Municipal Court</b>			
Personal Services	31,196	31,500	35,000
Contractual	13,519	14,000	18,000
Commodities	110	700	1,000
Capital Outlay			
<b>Total</b>	<b>44,825</b>	<b>46,200</b>	<b>54,000</b>
<b>Park Department</b>			
Personal Services	27,153	30,000	35,000
Contractual	13,328	15,000	18,000
Commodities	8,814	9,000	15,000
Capital Outlay		3,000	7,000
<b>Total</b>	<b>49,295</b>	<b>57,000</b>	<b>75,000</b>
<b>Cemetery</b>			
Personal Services	27,156	27,500	30,000
Contractual	6,549	10,000	20,000
Commodities	3,951	5,000	10,000
Capital Outlay		1,000	5,000
<b>Total</b>	<b>37,656</b>	<b>43,500</b>	<b>65,000</b>
<b>Street Lighting</b>			
Personal Services			
Contractual	52,551	55,000	58,000
Commodities			
Capital Outlay			
<b>Total</b>	<b>52,551</b>	<b>55,000</b>	<b>58,000</b>
<b>Airport</b>			
Personal Services	29,154	35,000	36,000
Contractual	38,858	35,000	49,200
Commodities	49,864	45,000	52,000
Capital Outlay	100,000	15,000	51,000
<b>Total</b>	<b>217,876</b>	<b>130,000</b>	<b>188,200</b>
<b>Planning Department</b>			
Personal Services			
Contractual	1,492	3,000	3,000
Commodities			
Capital Outlay			
<b>Total</b>	<b>1,492</b>	<b>3,000</b>	<b>3,000</b>
<b>Page 1 - Total</b>	<b>606,579</b>	<b>531,200</b>	<b>810,200</b>

Adopted Budget  
General Fund - Detail Page 2

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
<b>Transportation Department</b>			
Personal Services	41,180	45,000	55,000
Contractual	7,123	8,000	9,000
Commodities	5,033	5,000	6,000
Capital Outlay		25,000	5,000
<b>Total</b>	<b>53,336</b>	<b>83,000</b>	<b>75,000</b>
<b>Library Support</b>			
Personal Services	4,087	6,000	10,000
Contractual	48,225	48,500	49,000
Commodities	1,115	1,500	2,000
Capital Outlay			
<b>Total</b>	<b>53,427</b>	<b>56,000</b>	<b>61,000</b>
<b>Shade Tree</b>			
Personal Services			
Contractual	1,134	1,500	5,000
Commodities			5,000
Capital Outlay			2,000
<b>Total</b>	<b>1,134</b>	<b>1,500</b>	<b>12,000</b>
<b>Armory</b>			
Personal Services	10,081	10,200	11,500
Contractual	16,309	17,000	16,000
Commodities	3,098	2,000	2,500
Capital Outlay		1,000	1,000
<b>Total</b>	<b>29,488</b>	<b>30,200</b>	<b>31,000</b>
<b>Concrete Improvements</b>			
Personal Services			
Contractual		2,000	25,000
Commodities	5,303	10,000	40,000
Capital Outlay			
<b>Total</b>	<b>5,303</b>	<b>12,000</b>	<b>65,000</b>
<b>Code Enforcement</b>			
Personal Services	1,487	4,000	8,000
Contractual	25,710	13,000	5,000
Commodities	205	500	500
Capital Outlay			
<b>Total</b>	<b>27,402</b>	<b>17,500</b>	<b>13,500</b>
<b>Animal Control</b>			
Personal Services	4,130	5,000	6,000
Contractual	500	500	1,000
Commodities	404	1,000	2,000
Capital Outlay			
<b>Total</b>	<b>5,034</b>	<b>6,500</b>	<b>9,000</b>
<b>Transfers</b>			
Transfer to Law Enforcement	307,000	319,000	580,000
Transfer to Fire Department	50,000	50,000	50,000
Transfer to Equipment Reserve			
Transfer to Special Highway	190,000	190,000	240,000
Transfer to Capital Improvement		0	0
<b>Total</b>	<b>547,000</b>	<b>559,000</b>	<b>870,000</b>
<b>Page 2 -Total</b>	<b>722,124</b>	<b>765,700</b>	<b>1,136,500</b>
<b>Page 1 -Total</b>	<b>606,579</b>	<b>531,200</b>	<b>810,200</b>
<b>Grand Total</b>	<b>1,328,703</b>	<b>1,296,900</b>	<b>1,946,700</b>

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



Adopted Budget General Fund - Detail Page 4	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Page 4 -Total	0	0	0
---------------	---	---	---

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

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Bond &amp; Interest</b>			
Unencumbered Cash Balance Jan 1	20,162	19,080	1,765
Receipts:			
Ad Valorem Tax	22,606	25,133	XXXXXXXXXXXXXXXX
Delinquent Tax	604	2,000	2,000
Motor Vehicle Tax	5,339	3,883	3,894
Recreational Vehicle Tax	138	108	108
16/20M Vehicle Tax	82	113	117
Commercial Vehicle Tax	216	169	169
Watercraft Tax	24	26	28
Excise	4	1	1
Transfer from Water & Sewer Fund	110,000	95,000	90,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-439	-345	-350
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>138,574</b>	<b>126,088</b>	<b>95,967</b>
<b>Resources Available:</b>	<b>158,736</b>	<b>145,168</b>	<b>97,732</b>
Expenditures:			
GO Water Bond Principal	55,000	55,000	55,000
GO Water Bond Interest	4,115	2,791	1,254
KDHE-Quan/ Bond Principal	10,152	18,988	17,853
KDHE-Quan/ Bond Interest	1,802	1,283	1,439
KDHE-Quan/ Bond Service Fee	11,274	8,027	9,006
KDHE-Water Meters Bond Principal	49,632	50,455	51,291
KDHE-Water Meters Bond Interest	1,628	1,454	1,276
KDHE-Water Meters Bond Service Fee	6,047	5,399	4,740
KLINK Bond Principal			
KLINK Bond Interest			
Commission & Postage	6	6	6
Cash Basis Reserve (2024 column)			11,100
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>139,656</b>	<b>143,403</b>	<b>152,965</b>
Unencumbered Cash Balance Dec 31	19,080	1,765	XXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	169,132	175,195	152,965
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	152,965
		Tax Required	55,233
Delinquent Comp Rate:	2.0%		1,105
Amount of 2023 Ad Valorem Tax			56,338

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Library</b>			
Unencumbered Cash Balance Jan 1	1,261	1,261	1,272
Receipts:			
Ad Valorem Tax	59,087	64,702	XXXXXXXXXXXXXXXX
Delinquent Tax	1,814	2,500	2,500
Motor Vehicle Tax	14,778	10,151	10,025
Recreational Vehicle Tax	393	282	278
16/20M Vehicle Tax	311	295	302
Commercial Vehicle Tax	664	441	436
Watercraft Tax	66	68	73
Excise	7	1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,149	-929	-926
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>75,971</b>	<b>77,511</b>	<b>12,689</b>
<b>Resources Available:</b>	<b>77,232</b>	<b>78,772</b>	<b>13,961</b>
Expenditures:			
Library Appropriation	75,971	77,500	83,400
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>75,971</b>	<b>77,500</b>	<b>83,400</b>
Unencumbered Cash Balance Dec 31	1,261	1,272	XXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	77,500	77,970	83,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	83,400
		Tax Required	69,439
Delinquent Comp Rate:	2.0%		1,389
Amount of 2023 Ad Valorem Tax			70,828

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 2022, the projected financial information for 2023, or the projected budget for 2024.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Employee Benefit	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	136,266	171,888	109,739
Receipts:			
Ad Valorem Tax	205,672	225,941	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,893	8,400	8,400
Motor Vehicle Tax	41,108	35,343	35,007
Recreational Vehicle Tax	1,083	980	971
16/20M Vehicle Tax	726	1,027	1,054
Commercial Vehicle Tax	1,776	1,537	1,522
Watercraft Tax	195	237	254
Excise Tax	22	4	4
Reimbursements	1,631	3,150	1,500
Business Contributions	0		
Neighborhood Revitalization Rebate	-4,000	-2,768	-3,005
Miscellaneous	480	900	1,050
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>253,586</b>	<b>274,751</b>	<b>46,757</b>
<b>Resources Available:</b>	<b>389,852</b>	<b>446,639</b>	<b>156,496</b>
Expenditures:			
Social Security & Medicare	33,617	48,000	54,000
Retirement	39,217	55,000	65,000
Workman's Compensation	12,017	27,000	31,500
Unemployment Insurance	455	4,000	5,500
Life & Disability Insurance	975	2,500	5,000
Account Administration	606	1,800	7,000
Health Savings Account	0	1,800	4,000
Health Insurance	125,477	190,000	199,000
Other Insurance Premium	5,600	6,800	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>217,964</b>	<b>336,900</b>	<b>381,000</b>
Unencumbered Cash Balance Dec 31	171,888	109,739	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	663,000	441,000	381,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	381,000
		Tax Required	224,504
Delinquent Comp Rate:	2.0%		4,490
Amount of 2023 Ad Valorem Tax			228,994

Adopted Budget Fire Equipment Capital Outlay	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	335,159	367,870	280,177
Receipts:			
Ad Valorem Tax	23,635	25,885	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	725	1,300	
Motor Vehicle Tax	5,911	4,060	4,011
Recreational Vehicle Tax	157	113	111
16/20M Vehicle Tax	125	118	121
Commercial Vehicle Tax	266	177	174
Watercraft Tax	26	25	29
Excise	3	1	
Other Cash Receipts	43	1,000	
Non-Federal Grants & Gifts	4,818		
Transfer from General			16,000
Neighborhood Revitalization Rebate	-460	-372	-370
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>35,249</b>	<b>32,307</b>	<b>20,076</b>
<b>Resources Available:</b>	<b>370,408</b>	<b>400,177</b>	<b>300,253</b>
Expenditures:			
Capital Outlay	2,538	120,000	328,035
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,538</b>	<b>120,000</b>	<b>328,035</b>
Unencumbered Cash Balance Dec 31	367,870	280,177	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	214,175	399,950	328,035
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	328,035
		Tax Required	27,782
Delinquent Comp Rate:	2.0%		556
Amount of 2023 Ad Valorem Tax			28,338

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 2022, the projected financial information for 2023, or the projected budget for 2024.

City of Phillipsburg

2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Industrial Development</b>			
Unencumbered Cash Balance Jan 1	85,171	100,365	90,076
Receipts:			
Ad Valorem Tax	11,817	12,940	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	363	700	700
Motor Vehicle Tax	2,956	2,030	2,005
Recreational Vehicle Tax	79	56	56
16/20M Vehicle Tax	62	59	60
Commercial Vehicle Tax	133	88	87
Watercraft Tax	13	14	15
Excise	1	4	2
Other		4,000	5,200
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-230	-180	-185
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>15,194</b>	<b>19,711</b>	<b>7,940</b>
<b>Resources Available:</b>	<b>100,365</b>	<b>120,076</b>	<b>98,016</b>
Expenditures:			
Contractual Services		30,000	111,900
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>30,000</b>	<b>111,900</b>
Unencumbered Cash Balance Dec 31	100,365	90,076	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	62,780	110,150	111,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	111,900
		Tax Required	13,884
Delinquent Comp Rate:	2.0%		278
Amount of 2023 Ad Valorem Tax			14,162

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
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			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	2.0%		0
Amount of 2023 Ad Valorem Tax			0

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 2022, the projected financial information for 2023, or the projected budget for 2024.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Highway</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	20,050	35,747	37,397
Receipts:			
State of Kansas Gas Tax	63,157	66,650	66,160
County Transfers Gas		0	0
Highway Connecting Link	24,790	25,000	30,000
Sale of Equipment		3,000	5,000
Sales Tax Collected		500	500
Fund Transfer from General	190,000	190,000	240,000
Prior Year Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous		5,000	5,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>277,947</b>	<b>290,150</b>	<b>346,660</b>
<b>Resources Available:</b>	<b>297,997</b>	<b>325,897</b>	<b>384,057</b>
Expenditures:			
Operations			
Salaries	127,115	100,000	117,980
Contractual	10,018	55,000	60,000
Commodities	17,340	46,000	65,000
Capital Outlay	102,572	80,000	120,000
<b>Total</b>	<b>257,045</b>	<b>281,000</b>	<b>362,980</b>
Administration			
Salaries	4,917	7,000	7,000
Contractual			
Commodities	288	500	500
Capital Outlay			
<b>Total</b>	<b>5,205</b>	<b>7,500</b>	<b>7,500</b>
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>262,250</b>	<b>288,500</b>	<b>370,480</b>
Unencumbered Cash Balance Dec 31	35,747	37,397	13,577
2022/2023/2024 Budget Authority Amount	388,536	340,480	370,480

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Parks &amp; Recreation</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	42,023	51,331	59,592
Receipts:			
Local Liquor Tax	9,558	7,661	10,367
Nonfederal Grants & Gifts		12,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>9,558</b>	<b>19,661</b>	<b>10,367</b>
<b>Resources Available:</b>	<b>51,581</b>	<b>70,992</b>	<b>69,959</b>
Expenditures:			
Contractual	0	1,000	8,284
Commodities	250	1,400	10,000
Capital Outlay	0	9,000	25,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>250</b>	<b>11,400</b>	<b>43,284</b>
Unencumbered Cash Balance Dec 31	51,331	59,592	26,675
2022/2023/2024 Budget Authority Amount	55,972	43,284	43,284

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 2022, the projected financial information for 2023, or the projected budget for 2024.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Law Enforcement</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	300	155	786
Receipts:			
Transfer from General Fund	307,000	319,000	580,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>307,000</b>	<b>319,000</b>	<b>580,000</b>
<b>Resources Available:</b>	<b>307,300</b>	<b>319,155</b>	<b>580,786</b>
Expenditures:			
Personal Services			
Contractual	307,145	318,369	372,000
Commodities			
Capital Outlay			208,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>307,145</b>	<b>318,369</b>	<b>580,000</b>
Unencumbered Cash Balance Dec 31	155	786	786
2022/2023/2024 Budget Authority Amount	325,001	318,500	580,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>Fire Department</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	84,530	126,840	149,840
Receipts:			
Office & Building Rent			
Rural Fire Contract	51,898	50,000	50,000
Transfer from General Fund	50,000	50,000	50,000
Interest on Idle Funds			
Miscellaneous	3,823	1,000	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>105,721</b>	<b>101,000</b>	<b>100,000</b>
<b>Resources Available:</b>	<b>190,251</b>	<b>227,840</b>	<b>249,840</b>
Expenditures:			
City Fire Dept.			
Personal Services	5,076	6,000	27,000
Contractual	7,985	10,000	20,000
Commodities	16,992	18,000	50,530
Capital Outlay		5,000	25,000
<b>Total</b>	<b>30,053</b>	<b>39,000</b>	<b>122,530</b>
Rural Fire Dept.			
Contractual	8,996	12,000	10,000
Commodities	24,362	20,000	10,000
Capital Outlay		7,000	25,000
<b>Total</b>	<b>33,358</b>	<b>39,000</b>	<b>45,000</b>
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>63,411</b>	<b>78,000</b>	<b>167,530</b>
Unencumbered Cash Balance Dec 31	126,840	149,840	82,310
2022/2023/2024 Budget Authority Amount	160,129	127,530	167,530

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 2022, the projected financial information for 2023, or the projected budget for 2024.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Water &amp; Sewer Utility</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	863,428	946,501	689,551
Receipts:			
Water Sales	979,336	980,000	1,095,000
Water Penalties	8,927	9,900	11,550
Water Sales Tax	17,518	18,000	29,250
Water Other Receipts	1,968	1,800	2,100
Water Coin Machine Sales	1,748	2,000	1,575
Water Protection Fee	4,714	4,800	5,250
Water Sale of Equipment	3,994	1,500	2,000
Water Return Check Charge	430	450	525
Water-Connects/Disconnects	6,060	9,900	11,550
Water-Reimbursements			
Water-New Service		3,000	3,500
Sewer-Charges	444,675	451,000	465,000
Sewer-Machine & Bld Rent			
Sewer-Connects/Disconnects			
Sewer-Dump Station Fee	2,725	2,700	3,150
Sewer-Sale of Equip			
Sewer-Other Receipts	9		
Prior Year Cancelled Encumbrances			
Penalty	3,890		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,475,994</b>	<b>1,485,050</b>	<b>1,630,450</b>
<b>Resources Available:</b>	<b>2,339,422</b>	<b>2,431,551</b>	<b>2,320,001</b>
Expenditures:			
Water Production			
Personal Services	69,090	70,000	70,500
Contractual	96,639	100,000	102,525
Commodities	41,051	200,000	380,000
Capital Outlay	24,540	41,000	55,000
<b>Total</b>	<b>231,320</b>	<b>411,000</b>	<b>608,025</b>
Water Distribution			
Personal Services	320,620	325,000	375,000
Contractual	88,015	171,000	190,000
Commodities	108,528	115,000	130,000
Capital Outlay	36,803	24,500	50,000
<b>Total</b>	<b>553,966</b>	<b>635,500</b>	<b>745,000</b>
Water General/Administration			
Personal Services	66,052	67,000	67,500
Contractual	22,793	28,500	40,000
Commodities	1,366	2,000	8,000
Capital Outlay			
<b>Total</b>	<b>90,211</b>	<b>97,500</b>	<b>115,500</b>
Water Non-Operating			
Sales Tax	17,198	14,000	16,000
State Water Fee	3,184	5,000	6,640
KS Clean Drinking Water Fee	2,985	5,000	6,320
Fund Transfer to Equipment Reserve			50,000
Fund Transfer to Bond & Interest Fund	110,000	95,000	90,000
Fund Transfer to AMR Water Meter		0	0
<b>Total</b>	<b>133,367</b>	<b>119,000</b>	<b>168,960</b>
Sewer Commercial & General			
Personal Services	107,828	108,000	108,500
Contractual	91,845	119,000	122,000
Commodities	134,610	195,000	205,000
Capital Outlay		3,000	5,000
<b>Total</b>	<b>334,283</b>	<b>425,000</b>	<b>440,500</b>
Sewer Administration			
Personal Services	38,637	39,000	40,000
Contractual	10,275	14,000	20,000
Commodities	862	1,000	1,000
Capital Outlay			
Transfer to Equipment Reserve			
<b>Total</b>	<b>49,774</b>	<b>54,000</b>	<b>61,000</b>
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,392,921</b>	<b>1,742,000</b>	<b>2,138,985</b>
Unencumbered Cash Balance Dec 31	946,501	689,551	181,016
2022/2023/2024 Budget Authority Amount	2,668,455	2,196,985	2,138,985

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 2022, the projected financial information for 2023, or the projected budget for 2024.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Solid Waste</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	218,907	295,286	273,286
Receipts:			
Fees Collected	414,999	418,000	425,000
Sales Tax	302	500	1,000
Sales of Containers	3,360	2,000	3,000
Equipment Rental	1,425	4,000	5,500
Other Cash Receipts		500	1,000
Yard Waste	6,444	8,000	9,000
Insurance Reimbursement			
Prior Year Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous	3,983		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>430,513</b>	<b>433,000</b>	<b>444,500</b>
<b>Resources Available:</b>	<b>649,420</b>	<b>728,286</b>	<b>717,786</b>
Expenditures:			
Operating			
Personal Services	152,425	153,000	190,000
Contractual	111,052	189,000	220,000
Commodities	22,190	32,000	50,000
Capital Outlay			50,000
Total	<b>285,667</b>	<b>374,000</b>	<b>510,000</b>
Administration			
Personal Services	43,522	45,000	67,407
Contractual	9,690	14,000	10,000
Commodities	1,114	2,000	20,000
Capital Outlay			
Total	<b>54,326</b>	<b>61,000</b>	<b>97,407</b>
Transfer to Equipment Reserve	14,141	20,000	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>354,134</b>	<b>455,000</b>	<b>657,407</b>
Unencumbered Cash Balance Dec 31	295,286	273,286	60,379
2022/2023/2024 Budget Authority Amount	746,230	652,407	657,407

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 2022, the projected financial information for 2023, or the projected budget for 2024.

City of Phillipsburg

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Aquatic Center</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	185,640	306,500	353,700
Receipts:			
Local Sales Tax	590,792	591,000	593,000
Outdoor Pool Concessions	13,856	14,500	14,500
Outdoor Pool Lessons	4,545	6,000	6,000
Outdoor Pool Tickets	18,649	22,000	22,000
Outdoor Pool Sales Tax Collected	1,247	1,500	1,500
Indoor Pool Lessons	275	300	300
Indoor Pool Tickets	3,190	3,200	3,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>632,554</b>	<b>638,500</b>	<b>640,500</b>
<b>Resources Available:</b>	<b>818,194</b>	<b>945,000</b>	<b>994,200</b>
Expenditures:			
Administration			
Personal Services	39,456	40,000	41,000
Contractual	6	1,000	6,000
Commodities	100	1,000	4,000
Capital Outlay			
<b>Total</b>	<b>39,562</b>	<b>42,000</b>	<b>51,000</b>
Indoor Pool			
Personal Services	68,360	69,000	75,000
Contractual	30,338	47,000	71,000
Commodities	13,949	14,000	50,000
Capital Outlay	0	15,000	20,000
<b>Total</b>	<b>112,647</b>	<b>145,000</b>	<b>216,000</b>
Outdoor Pool			
Personal Services	85,744	86,000	97,000
Contractual	23,955	20,000	30,000
Commodities	26,782	33,000	40,000
Capital Outlay	5,237	50,000	61,760
<b>Total</b>	<b>141,718</b>	<b>189,000</b>	<b>228,760</b>
Lease Payments	217,767	215,300	221,600
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>511,694</b>	<b>591,300</b>	<b>717,360</b>
Unencumbered Cash Balance Dec 31	306,500	353,700	276,840
2022/2023/2024 Budget Authority Amount	778,052	713,760	717,360

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 2022, the projected financial information for 2023, or the projected budget for 2024.











**2024 Neighborhood Revitalization Rebate**

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	477,781	33.726	6,243
Bond & Interest	26,783	1.891	350
Library	70,832	5.000	926
Employee Benefit	230,009	16.236	3,005
Fire Equipment Capital	28,333	2.000	370
Industrial Development	14,167	1.000	185
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
<b>TOTAL</b>	<b>847,905</b>	<b>59.852</b>	<b>11,079</b>

2023 July 1 Valuation: 14,166,641

Valuation Factor: 14,166.641

Neighborhood Revitalization Subj to Rebate: 185,109

Neighborhood Revitalization factor: 185.109

\*\*This information comes from the 2024 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, 2024

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 July 3, 2023, 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 2024 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 2024 were increased based on increases or potential increases to rates.
- c. Other 2024 budgeted receipts are deemed to be similar to prior years with increases anticipated.

Expenditures –

- a. Budgeted expenditures for personal services in 2024 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 2024 budgeted expenditures are deemed to be similar to prior years with increases anticipated.
- d. No major projects are anticipated for 2024 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.

# Affidavit of SS. 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 1 consecutive week, the first publication thereof being made as aforesaid on the 9 day of August, 2023, 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 9 day of August, 2023

AMY HOSS  
Notary Public, State of Kansas  
My Appointment Expires  
11-23-26

Amie H  
Notary Public's Signature

Publication Fee \$ \_\_\_\_\_  
Affidavit, Notary's Fee \$ \_\_\_\_\_  
Additional copies @ \$ \_\_\_\_\_  
Total Publication Fee \$ \_\_\_\_\_

# Legal

(First published in the Phillips County Review August 9, 2023)It

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

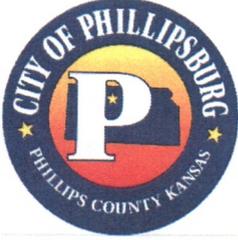
The governing body of **City of Phillipsburg** will meet on September 5, 2023 at 6:15 p.m. at Phillipsburg City Office, 945 2nd Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Phillipsburg City Office, 945 2nd Street and will be available at this hearing.

**BUDGET SUMMARY**  
Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,344,718	41.339	1,313,400	41.325	1,964,700	605,754	42.759
Bond & Interest	139,656	1.942	143,403	1.941	152,965	56,338	3.977
Library	75,971	5.000	77,500	4.998	83,400	70,828	5.000
Employee Benefit	217,964	17.459	336,900	17.453	381,000	228,994	16.164
Fire Equipment Capital Out	2,538	2.000	120,000	2.000	328,035	28,338	2.000
Industrial Development		1.000	30,000	1.000	111,900	14,162	1.000
Special Highway	262,250		288,500		370,480		
Special Parks & Recreation	250		11,400		43,284		
Law Enforcement	307,145		318,369		580,000		
Fire Department	63,411		78,000		167,530		
Water & Sewer Utility	1,392,921		1,742,000		2,138,985		
Solid Waste	354,134		455,000		657,407		
Aquatic Center	511,694		591,300		717,360		
Non-Budgeted Funds-A	289,760						
Non-Budgeted Funds-B	1,668,140						
Non-Budgeted Funds-C	87,885						
Non-Budgeted Funds-D	188,130						
<b>Totals</b>	<b>6,906,567</b>	<b>68.740</b>	<b>5,505,772</b>	<b>68.717</b>	<b>7,697,046</b>	<b>1,004,414</b>	<b>70.900</b>
						<b>Revenue Neutral Rate**</b>	<b>62.796</b>

	2021	2022	2023
Less: Transfers	671,141	674,000	1,060,000
Net Expenditure	6,235,426	4,831,772	6,637,046
Total Tax Levied	836,752	898,581	XXXXXXXXXXXXXX
Assessed Valuation	12,202,330	12,945,688	14,166,641
Outstanding Indebtedness, January 1,			
G.O. Bonds	1,149,201	1,214,938	972,471
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
<b>Total</b>	<b>1,149,201</b>	<b>1,214,938</b>	<b>972,471</b>

\*Tax rates are expressed in mills  
\*\*Revenue Neutral Rate as defined by KSA 79-2988  
Bret Miles  
City Official Title: Mayor



## City of Phillipsburg

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

Resolution No. 333

### **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 62.796 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 8, 2023 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 70.900 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 8th day of September, 2023 and **SIGNED** by the Mayor.

Breton R. Miles, Mayor  
City of Phillipsburg, Kansas

ATTEST:

Brandi Spray, City Clerk  
City of Phillipsburg, Kansas