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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF PHILLIPSBURG, KANSAS, HEREBY NOTIFIES THE PHILLIPS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

[X] Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 68.529. The date of our hearing is September 3rd, 2024 at 6:10 p.m. and will be held at the Phillipsburg City Office, 945 2nd Street, Phillipsburg, Kansas.

[ ] No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 18, 2024.

Tim Driggs, City Administrator

ATTEST:

Brandi Spray, City Clerk

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 City

The governing body of

City of Phillipsburg

will meet on September 3, 2024 at 6:10 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 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	1,574,362	41.325	1,363,400	42.738	2,111,700	672,162	43.694
Bond & Interest	143,402	1.941	141,865	3.975	97,172	30,760	2.000
Library	74,030	4.998	78,500	4.997	88,650	74,896	4.869
Employee Benefit	233,587	17.453	336,900	16.156	406,000	230,220	14.966
Fire Equipment Capital Outl		2.000	60,000	1.999	404,930	30,767	2.000
Industrial Development		1.000	80,000	0.999	79,525	15,390	1.000
Special Highway	280,652		288,500		335,480		
Special Parks & Recreation	12,745		11,400		43,284		
Law Enforcement	323,540		314,615		404,000		
Fire Department	88,966		78,000		167,530		
Water & Sewer Utility	1,332,763		1,742,000		2,505,985		
Solid Waste	415,657		455,000		657,407		
Aquatic Center	550,556		597,600		718,460		
Non-Budgeted Funds-A	143,443						
Non-Budgeted Funds-B	863,145						
Non-Budgeted Funds-C	8,000						
Non-Budgeted Funds-D	75,170						
Totals	6,120,018	68.717	5,547,780	70.864	8,020,123	1,054,195	68.529
						*Revenue Neutral Rate***	*65.292*
Less: Transfers	753,266		674,000		1,000,000		
Net Expenditure	5,366,752		4,873,780		7,020,123		
Total Tax Levied	898,581		1,004,414		xxxxxxxxxxxxxxx		
Assessed Valuation	12,945,688		14,173,602		15,383,273		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	1,214,938	972,471	848,029
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	1,214,938	972,471	848,029

*Tax rates are expressed in mills

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

Breton R Miles

City Official Title: Mayor

CERTIFICATE 2025

To the Clerk of Phillips County, State of Kansas
We, the undersigned, officers of
City of Phillipsburg
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	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: 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		7			
Fund	**K.S.A.**				
General	12-101a	7	2,111,700	672,162	
Debt Service	10-113	8	97,172	30,760	
Library	12-1220	8	88,650	74,896	
Employee Benefit	12-16, 102	9	406,000	230,220	
Fire Equipment Capital Outlay	12-110b	9	404,930	30,767	
Industrial Development	12-1617h	10	79,525	15,390	
		10			
Special Highway		11	335,480		
Special Parks & Recreation		11	43,284		
Law Enforcement		12	408,000		
Fire Department		12	167,530		
Water & Sewer Utility		13	2,505,985		
Solid Waste		14	657,407		
Aquatic Center		15	718,460		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Non-Budgeted Funds-D		19			
Totals		xxxxx	8,024,123	1,054,195	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		20			
RNR Hearing Notice		22			
Neighborhood Revitalization		23			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 65.292

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Attest: _____, 2024

County Clerk

Governing Body

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 2023, the projected financial information for 2024, or the projected budget for 2025.

City of Phillipsburg 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	Special Highway	210,000	190,000	240,000	12-1,119
General	Law Enforcement	319,000	319,000	580,000	HOME ORD 1404
General	Fire Department	50,000	50,000	50,000	HOME ORD 1405
General	Equipment Reserve	-			12-1,117
General	Capital Improvements	-			12-2615.
Water & Sewer	Equipment Reserve	-			12-825d
Water & Sewer	Bond & Interest	110,000	95,000	30,000	12-825d
Water & Sewer	Capital Improvements	-			12-825d
Solid Waste	Equipment Reserve	64,266	20,000	50,000	12-825d
Water & Sewer	AMR - Water Meter	-			12-825d
AMR - Water Meter	Equipment Reserve	-			12-1,118
	Totals	753,266	674,000	950,000	
	Adjustments				
	Adjusted Totals	753,266	674,000	950,000	

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

City of Phillipsburg

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
				Totals	**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	494,817	452,503	558,164
Receipts:			
Ad Valorem Tax	519,499	605,754	xxxxxxxxxxxxxxxx
Delinquent Tax	16,860	15,000	15,000
Motor Vehicle Tax	77,512	83,759	53,555
Recreational Vehicle Tax	1,736	2,322	1,314
16/20M Vehicle Tax	2,415	2,433	2,107
Commercial Vehicle Tax	2,591	2,717	1,840
Watercraft Tax	583	562	844
Gross Earning (Intangible) Tax	30,439	28,051	33,575
LAVTR			0
City and County Revenue Sharing			0
Excise	-25	20	20
Special Assessment	1,059	1,200	1,300
Local Alcoholic Liquor	10,391	7,661	11,111
Franchise Taxes	179,971	180,000	180,000
Animal Tags	2,005	2,500	2,500
Federal or State Grant	61,201		
Fines	22,011	20,000	23,000
Reimbursed Expenses	19,181		25,000
Campground Fees	16,678	15,000	15,000
Local Retail Sales Tax	319,659	320,000	320,000
Licenses & Permits	6,203	7,000	7,000
Other Cash Receipts	15		
Non-Federal or State Grant	333		
Rents	16,541	16,500	16,500
Cemetery Lots & Care	8,560	10,000	10,000
Airport Rents & Grains	1,394	8,000	9,000
Airport Aviation Gas	8,575	19,000	25,000
Jet Fuel	2,155	10,000	22,000
Airport Courtesy Car	17	100	100
Airport Sales Tax Collected	971	2,500	4,000
Airport Miscellaneous	84	2,500	5,000
Zoning Applications	200	500	500
Transportation Passes	16,940	16,000	16,500
NW Transit Council	44,259	45,000	45,000
Bad Checks/Debt Collected	1,694	1,500	1,500
PY Cancelled Encumbrances			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	144,269	50,000	50,000
Neighborhood Revitalization Rebate	-9,659	-7,518	-5,712
Miscellaneous	5,731	1,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,532,048**	**1,469,061**	**894,554**
Resources Available:	**2,026,865**	**1,921,564**	**1,452,718**

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Govt			
Personal Services	126,557	95,000	200,000
Contractual	41,965	45,000	75,000
Commodities	23,072	19,000	35,000
Capital Outlay	108	3,000	35,000
Total	**191,702**	**162,000**	**345,000**
Community Building			
Personal Services	11,245	13,500	20,000
Contractual	18,048	18,000	24,000
Commodities	1,177	3,000	8,000
Capital Outlay	107		10,000
Total	**30,577**	**34,500**	**62,000**
Municipal Court			
Personal Services	26,974	31,500	35,000
Contractual	9,681	14,000	18,000
Commodities	110	700	1,000
Capital Outlay			
Total	**36,765**	**46,200**	**54,000**
Park Department			
Personal Services	45,057	30,000	45,000
Contractual	16,458	15,000	18,000
Commodities	20,797	9,000	15,000
Capital Outlay	18,993	3,000	40,000
Total	**101,305**	**57,000**	**118,000**
Cemetery			
Personal Services	16,779	27,500	30,000
Contractual	8,515	10,000	20,000
Commodities	2,707	5,000	10,000
Capital Outlay		1,000	5,000
Total	**28,001**	**43,500**	**65,000**
Street Lighting			
Personal Services			
Contractual	50,640	55,000	58,000
Commodities			
Capital Outlay			
Total	**50,640**	**55,000**	**58,000**
Airport			
Personal Services	25,792	35,000	45,000
Contractual	41,718	35,000	49,200
Commodities	21,493	45,000	52,000
Capital Outlay	216,192	15,000	51,000
Total	**305,195**	**130,000**	**197,200**
Planning Department			
Personal Services			
Contractual	1,681	3,000	10,000
Commodities			
Capital Outlay			
Total	**1,681**	**3,000**	**10,000**
Page 1 - Total	**745,866**	**531,200**	**909,200**

Adopted Budget **General Fund - Detail Page 3**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Beautification			
Personal Services	6,139	8,500	9,000
Contractual		1,000	1,000
Commodities	7,908	2,000	3,000
Capital Outlay	130	5,000	5,000
Total	**14,177**	**16,500**	**18,000**

Total	**0**	**0**	**0**

Total	**0**	**0**	**0**

Total	**0**	**0**	**0**

Total	**0**	**0**	**0**

Total	**0**	**0**	**0**

Total	**0**	**0**	**0**

Total	**0**	**0**	**0**

Page 3 - Total	**14,177**	**16,500**	**18,000**

City of Phillipsburg 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond & Interest**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	19,080	14,311	29,739
Receipts:			
Ad Valorem Tax	24,399	56,338	xxxxxxxxxxxxxxxx
Delinquent Tax	762	2,000	2,000
Motor Vehicle Tax	3,590	3,883	4,981
Recreational Vehicle Tax	80	108	122
16/20M Vehicle Tax	111	113	196
Commercial Vehicle Tax	120	169	171
Watercraft Tax	27	26	79
Excise	(3)	1	1
Transfer from Water & Sewer Fund	110,000	95,000	30,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-453	-345	-274
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**138,633**	**157,293**	**37,276**
Resources Available:	**157,713**	**171,604**	**67,015**
Expenditures:			
GO Water Bond Principal	55,000	55,000	0
GO Water Bond Interest	2,791	1,254	0
KDHE-Quanz Bond Principal	18,988	17,853	18,309
KDHE-Quanz Bond Interest	1,283	1,439	1,376
KDHE-Quanz Bond Service Fee	8,027	9,006	8,612
KDHE-Water Meters Bond Principal	50,455	51,291	52,140
KDHE-Water Meters Bond Interest	1,453	1,276	4,070
KDHE-Water Meters Bond Service Fee	5,399	4,740	1,094
Commission & Postage	6	6	6
Cash Basis Reserve (2025 column)			11,565
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**143,402**	**141,865**	**97,172**
Unencumbered Cash Balance Dec 31	14,311	29,739	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	175,195	152,965	97,172
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	97,172
		Tax Required	30,157
	Delinquent Comp Rate:	2.0%	603
		Amount of 2024 Ad Valorem Tax	30,760

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,261	1,261	6,398
Receipts:			
Ad Valorem Tax	62,831	70,828	xxxxxxxxxxxxxxxx
Delinquent Tax	2,056	2,500	2,500
Motor Vehicle Tax	9,420	10,151	6,262
Recreational Vehicle Tax	211	282	154
16/20M Vehicle Tax	299	295	246
Commercial Vehicle Tax	314	441	215
Watercraft Tax	71	68	99
Excise	(4)	1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,168	-929	-652
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**74,030**	**83,637**	**8,825**
Resources Available:	**75,291**	**84,898**	**15,223**
Expenditures:			
Library Appropriation	74,030	78,500	85,500
Miscellaneous			3,150
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**74,030**	**78,500**	**88,650**
Unencumbered Cash Balance Dec 31	1,261	6,398	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	77,970	83,400	88,650
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	88,650
		Tax Required	73,427
	Delinquent Comp Rate:	2.0%	1,469
		Amount of 2024 Ad Valorem Tax	74,896

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 2023, the projected financial information for 2024, or the projected budget for 2025.

City of Phillipsburg 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	100,365	115,176	57,278
Receipts:			
Ad Valorem Tax	12,571	14,162	xxxxxxxxxxxxxxxxx
Delinquent Tax	411	700	700
Motor Vehicle Tax	1,884	2,005	1,252
Recreational Vehicle Tax	42	56	31
16/20M Vehicle Tax	60	60	49
Commercial Vehicle Tax	63	87	43
Watercraft Tax	14	15	20
Excise		2	2
Other		5,200	5,200
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-234	-185	-138
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**14,811**	**22,102**	**7,159**
Resources Available:	**115,176**	**137,278**	**64,437**
Expenditures:			
Contractual Services		80,000	79,525
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**80,000**	**79,525**
Unencumbered Cash Balance Dec 31	115,176	57,278	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amour	110,150	111,900	79,525
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	79,525
		Tax Required	15,088
	Delinquent Comp Rate:	2.0%	302
		Amount of 2024 Ad Valorem Tax	15,390

Adopted Budget **0**	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	xxxxxxxxxxxxxxxxx
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 Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amour	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2024 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 finanacial information for 2023, the projected financial information for 2024, or the projected budget for 2025.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Law Enforcement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	155	-4,385	0
Receipts:			
Transfer from General Fund	319,000	319,000	408,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**319,000**	**319,000**	**408,000**
Resources Available:	**319,155**	**314,615**	**408,000**
Expenditures:			
Personal Services			
Contractual	323,540	314,615	408,000
Commodities			
Capital Outlay			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**323,540**	**314,615**	**408,000**
Unencumbered Cash Balance Dec 31	-4,385	0	0
2023/2024/2025 Budget Authority Amoun	318,500	580,000	408,000

See Tab A
See Tab B

Adopted Budget

Fire Department	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	126,840	137,144	160,144
Receipts:			
Office & Building Rent			
Rural Fire Contract	49,270	50,000	50,000
Transfer from General Fund	50,000	50,000	50,000
Interest on Idle Funds			
Miscellaneous		1,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**99,270**	**101,000**	**100,000**
Resources Available:	**226,110**	**238,144**	**260,144**
Expenditures:			
City Fire Dept.			
Personal Services	7,406	6,000	27,000
Contractual	14,218	10,000	20,000
Commodities	20,793	18,000	50,530
Capital Outlay	2,654	5,000	25,000
Total	**45,071**	**39,000**	**122,530**
Rural Fire Dept.			
Contractual	17,208	12,000	10,000
Commodities	24,140	20,000	10,000
Capital Outlay	2,547	7,000	25,000
Total	**43,895**	**39,000**	**45,000**
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**88,966**	**78,000**	**167,530**
Unencumbered Cash Balance Dec 31	137,144	160,144	92,614
2023/2024/2025 Budget Authority Amoun	127,530	167,530	167,530

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City of Phillipsburg 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	295,286	331,133	325,133
Receipts:			
Fees Collected	434,078	434,000	425,000
Sales Tax	302	500	1,000
Sales of Containers	3,360	2,000	3,000
Equipment Rental	1,875	4,000	5,500
Other Cash Receipts	5,553	500	1,000
Yard Waste	6,336	8,000	9,000
Insurance Reimbursement			
Prior Year Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**451,504**	**449,000**	**444,500**
Resources Available:	**746,790**	**780,133**	**769,633**
Expenditures:			
Operating			
Personal Services	149,229	153,000	190,000
Contractual	113,409	189,000	220,000
Commodities	29,252	32,000	50,000
Capital Outlay	10,449		50,000
Total	**302,339**	**374,000**	**510,000**
Administration			
Personal Services	38,858	45,000	67,407
Contractual	9,483	14,000	10,000
Commodities	711	2,000	20,000
Capital Outlay			
Total	**49,052**	**61,000**	**97,407**
Transfer to Equipment Reserve	64,266	20,000	50,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**415,657**	**455,000**	**657,407**
Unencumbered Cash Balance Dec 31	331,133	325,133	112,226
2023/2024/2025 Budget Authority Amoun	652,407	657,407	657,407

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City of Phillipsburg

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:		
Meter Deposit		**Equipment Reserve**		**Endowments**		**Employee Flex Benefit**		**Foundation Grants Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	21,450	Cash Balance Jan 1	743,100	Cash Balance Jan 1	19,339	Cash Balance Jan 1	12,499	Cash Balance Jan 1	6,566	802,954
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Receipts:	6,510	Trans from Solid Waste	64,266	Interest on Idle Funds	749	Receipts:	62,737	Nonfederal Grant/Gifts	125,000	
		Trans from KDHE		NonFederal Grants & Gifts						
Total Receipts	6,510	Total Receipts	64,266	Total Receipts	749	Total Receipts	62,737	Total Receipts	125,000	259,262
Resources Available:	27,960	Resources Available:	807,366	Resources Available:	20,088	Resources Available:	75,236	Resources Available:	131,566	1,062,216
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures:	5,390	Capital Outlay	38,000	Commodities		Expenditures:	62,373	Contractual Services	15,215	
								Commodities	3,829	
								Capital Outlay	18,636	
Total Expenditures	5,390	Total Expenditures	38,000	Total Expenditures	0	Total Expenditures	62,373	Total Expenditures	37,680	143,443
Cash Balance Dec 31	22,570	Cash Balance Dec 31	769,366	Cash Balance Dec 31	20,088	Cash Balance Dec 31	12,863	Cash Balance Dec 31	93,886	**918,773** **
										918,773 **

**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 finanacial information for 2023, the projected financial information for 2024, or the projected budget for 2025.

City of Phillipsburg

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
KDOT Street Project		**CDBG Water Project**		**AMR Water Meter**		**Partially Self-Funded Health In**		**Risk Management Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	-744	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	25,640	Cash Balance Jan 1	20,000	44,896
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants		Federal Grants		Loan Proceeds	0	Receipts:		Trans from General	0	
				Transfer from Water	0	Interest on Idle Funds	10			
		delete fund???								
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	10	Total Receipts	0	10
Resources Available:	-744	Resources Available:	0	Resources Available:	0	Resources Available:	25,650	Resources Available:	20,000	44,906
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractula Services		Contractula Services		Trans to Equip Reserve	0	Contractual	8,000			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	8,000	Total Expenditures	0	8,000
Cash Balance Dec 31	-744	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	17,650	Cash Balance Dec 31	20,000	**36,906** **
										36,906 **

See Tab B

**Note: These two block figures should agree.

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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 City

The governing body of

City of Phillipsburg

will meet on September 3, 2024 at 6:10 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 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	1,574,362	41.325	1,363,400	42.738	2,111,700	672,162	43.694
Bond & Interest	143,402	1.941	141,865	3.975	97,172	30,760	2.000
Library	74,030	4.998	78,500	4.997	88,650	74,896	4.869
Employee Benefit	233,587	17.453	336,900	16.156	406,000	230,220	14.966
Fire Equipment Capital Outl		2.000	60,000	1.999	404,930	30,767	2.000
Industrial Development		1.000	80,000	0.999	79,525	15,390	1.000
Special Highway	280,652		288,500		335,480		
Special Parks & Recreation	12,745		11,400		43,284		
Law Enforcement	323,540		314,615		408,000		
Fire Department	88,966		78,000		167,530		
Water & Sewer Utility	1,332,763		1,742,000		2,505,985		
Solid Waste	415,657		455,000		657,407		
Aquatic Center	550,556		597,600		718,460		
Non-Budgeted Funds-A	143,443						
Non-Budgeted Funds-B	863,145						
Non-Budgeted Funds-C	8,000						
Non-Budgeted Funds-D	75,170						
Totals	6,120,018	68.717	5,547,780	70.864	8,024,123	1,054,195	68.529
						*Revenue Neutral Rate***	*65.292*
Less: Transfers	753,266		674,000		950,000		
Net Expenditure	5,366,752		4,873,780		7,074,123		
Total Tax Levied	898,581		1,004,414		xxxxxxxxxxxxxxx		
Assessed Valuation	12,945,688		14,173,602		15,383,273		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	1,214,938	972,471	848,029
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	1,214,938	972,471	848,029

*Tax rates are expressed in mills

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

Breton R Miles

City Official Title: Mayor

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 21 day of August, 2024, 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 13 day of September, 2024.

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

Amy Hoss
Notary Public's Signature

Publication Fee $ _____

Affidavit, Notary's Fee $ _____

Additional copies ___ @___ $ _____

Total Publication Fee $ _____

Legal

(First published in the Phillips County Review August 21, 2024)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Ks 2025

The governing body of
City of Phillipsburg
will meet on September 3, 2024 at 6:10 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.

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Bond & Interest	143,402	1.941	141,865	3.975	97,172	30,760	2.000
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Law Enforcement	323,540		314,615		404,000		
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Non-Budgeted Funds-D	75,170						
Totals	6,120,018	68.717	5,547,780	70.864	8,020,123	1,054,195	68.529
						*Revenue Neutral Rate**	65.292
Less: Transfers	753,266		674,000		1,000,000		
Net Expenditure	5,366,752		4,873,780		7,020,123		
Total Tax Levied	898,581		1,004,414		xxxxxxxxxxxxx		
Assessed Valuation	12,945,688		14,173,602		15,383,273		
Outstanding Indebtedness January 1,	2022		2023		2024		
G.O. Bonds	1,214,938		972,471		848,029		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	1,214,938		972,471		848,029		

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

Breton R Miles
City Official Title: Mayor

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 3, 2024__

Resolution No. _____351_____

Governing Body Member	Yes	No	No Vote
Brian Shrader	X		
Mike James	X		
Don Roberts	X		
Terry McConnell	X		
Lauren Weinert	X		
Jeanette Harris	X		
TOTAL	**6**	**0**	**0**

Certified:

Brandi Spray, City Clerk

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

Resolution No. 351

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 65.292 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 3rd, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Philipsburg, 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 65.292 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 3 day of September, 2024 and **SIGNED** by the Mayor.

Breton R. Miles, Mayor
City of Phillipsburg, Kansas

Brandi Spray, City Clerk
City of Phillipsburg, Kansas