State of Kansas
City
2022

# CERTIFICATE

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 2022; and
(3) the Amounts(s) of 2021 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2022 Adopted Budget: Budget Authority for Expenditures | 2022 Adopted Budget: Amount of 2021 Ad Valorem Tax | 2022 Adopted Budget: County Clerk's Use Only |
|---|---|---|---|---|---|
| Allocation of MVT, RVT, 16/20M Veh Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| Computation to Determine State Library Grant | | 6 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 1,522,382 | 1503,394 | 41.250 |
| Debt Service | 10-113 | 8 | 169,132 | 23,334 | 1.913 |
| Library | 12-1220 | 8 | 77,500 | 61,008 | 5.00 |
| Employee Benefit | 12-16, 102 | 9 | 663,000 | 212,414 | 17.406 |
| Fire Equipment Capital Outlay | 12-110b | 9 | 214,175 | 24,401 | 2.000 |
| Industrial Development | 12-1617h | 10 | 62,780 | 12,201 | 1.000 |
| | | 10 | | | |
| | | | | | |
| Special Highway | | 11 | 388,536 | | |
| Special Parks & Recreation | | 11 | 55,972 | | |
| Law Enforcement | | 12 | 325,001 | | |
| Fire Department | | | 160,129 | | |
| | | | | | |
| Water & Sewer Utility | | 13 | 2,668,455 | | |
| Solid Waste | | 14 | 746,230 | | |
| Aquatic Center | | 15 | 778,052 | | |
| | | | | | |
| | | 18 | | | |
| | | | | | |
| **Totals** | | xxxxx | 7,831,344 | 836,752 | 68,56891 |
| | | | | | County Clerk's Use Only |
| Budget Summary | | 19 | | | |
| Neighborhood Revitalization Rebate | | 20 | | | Nov 1, 2021 Total Assessed Valuation |

12203595

exceed ok

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Attest: _____, 2021

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 this projected budget.

State of Kansas
City

## NOTICE OF BUDGET HEARING

2022

The governing body of

**City of Phillipsburg**

will meet on September 7, 2021 at 5:45 pm at Huck Boyd Community Center, 860 Park 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 St and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2020 | | Current Year Estimate for 2021 | | Proposed Budget Year for 2022 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Estimate Tax Rate * |
| General | 1,292,449 | 40.059 | 1,287,800 | 40.382 | 1,522,382 | 503,394 | 41.254 |
| Bond & Interest | 95,112 | 1.317 | 180,781 | 1.852 | 169,132 | 23,334 | 1.912 |
| Library | 66,000 | 5.000 | 71,250 | 5.000 | 77,500 | 61,008 | 5.000 |
| Employee Benefit | 519,878 | 11.648 | 557,000 | 14.867 | 663,000 | 212,414 | 17.408 |
| Fire Equipment Capital Outl | | 2.000 | 145,000 | 2.000 | 214,175 | 24,401 | 2.000 |
| Industrial Development | 36,441 | 1.000 | 45,000 | 1.000 | 62,780 | 12,201 | 1.000 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 344,828 | | 223,500 | | 388,536 | | |
| Special Parks & Recreation | 1,758 | | 5,000 | | 55,972 | | |
| Law Enforcement | 297,207 | | 280,000 | | 325,001 | | |
| Fire Department | 46,593 | | 62,000 | | 160,129 | | |
| | | | | | | | |
| | | | | | | | |
| Water & Sewer Utility | 1,171,464 | | 1,242,000 | | 2,668,455 | | |
| Solid Waste | 303,130 | | 280,000 | | 746,230 | | |
| Aquatic Center | 489,999 | | 518,000 | | 778,052 | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 137,512 | | | | | | |
| Non-Budgeted Funds-B | 1,268,258 | | | | | | |
| Non-Budgeted Funds-C | 526,223 | | | | | | |
| | | | | | | | |
| Totals | 6,596,852 | 61.024 | 4,897,331 | 65.101 | 7,831,344 | 836,752 | 68.574 |
| *Revenue Neutral Rate*** | | | | | | | *64.276* |
| Less: Transfers | 521,782 | | 610,000 | | 1,217,000 | | |
| Net Expenditure | 6,075,070 | | 4,287,331 | | 6,614,344 | | |
| Total Tax Levied | 706,316 | | 784,332 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 11,574,213 | | 12,047,745 | | 12,202,330 | | |

| Outstanding Indebtedness, January 1, | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | 410,000 | 330,000 | 1,149,201 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 410,000 | 330,000 | 1,149,201 |

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Tiffini Gross

City Official Title: City Clerk

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 this projected budget.

County Clerk's Budget Information for 2022 Budget Year
Phillips County values
PBURG

1. Estimated Assesed Valuation as of MONDAY, JUNE 7, 2021:

| | Assessed Value | New Improvements | Territory Added | Changed Use |
|---|---|---|---|---|
| Real Estate | 11,502,468 | 30,760 | 0 | 24,352 |
| State Assessed | 565,726 | 0 | | |
| Severed Minerals | 0 | | Remodeling | |
| Personal Property | 134,136 | | 203,942 | |
| Oil & Gas | 0 | | | |
| Total Value | 12,202,330 | 234,702 | | |

2. Personal Property: 134,136
(Use this amount on Computation to Determine Limit for 2022 budget, line 5a)

Revenue Neutral Rate 64.276

3. Actual tax rates levied for the 2021 budget: (2020 levies)

| SAC | Fund | Rate |
|---|---|---|
| | PO Box 447 : 945 2nd St | |
| 023 | PBURG CITY BOND & INTEREST | 1.852 |
| 097 | PBURG CITY EMPLOYEE BENEFIT | 14.867 |
| 131 | PBURG CITY FIRE EQUIPMENT | 2.000 |
| 135 | PBURG CITY GENERAL | 40.382 |
| 201 | PBURG CITY INDUSTRIAL DEVELOPMENT | 1.000 |
| 217 | PBURG CITY LIBRARY | 5.000 |
| | Total Levied | 65.101 |

4. Final Assessed Valuation from the November 2020 abstract: 12,047,745

5. 2020 Personal Property: 129,165
(Use this amount on Computation to Determine Limit for 2022 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: 27,796.05

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 188,555

8. 2019 average tax delinquency percentage: 1.277053

9. 2019 delinquency percentage for special assessments: .000000

Date Provided: 6-7-21 Provided by: Dana Deerking
Phillips County Clerk

COUNTY CLERK OF PHILLIPS COUNTY, KANSAS SEAL

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, 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 68.574. The date of our hearing is September 7th, 2021 at 6:00PM and will be held at 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 19, 2021.

(Seal)

Bret Miles, Mayor
City of Phillipsburg, KS

ATTEST:

Tiffini Gross, City Clerk
City of Phillipsburg, KS

STATE OF KANSAS
PHILLIPS
COUNTY SS.

# Affidavit of Publication

RECEIVED
AUG 18 2021
BY:

**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 18 day of August, 2021, 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 18 day of August, 2021.

Cheri Dawn Parks
Notary Public's Signature

My commission expires: 8-1-23

| | |
|---|---|
| Publication Fee | $ 111.60 |
| Affidavit, Notary's Fee | $ 1.00 |
| Additional copies ___ @ ___ | $ _____ |
| Total Publication Fee | $ 112.60 |

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

NOTICE OF BUDGET HEARING

2022

The governing body of
City of Phillipsburg
will meet on September 7, 2021 at 5:45 pm at Huck Boyd Community Center, 860 Park 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 St and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2020 | | Current Year Estimate for 2021 | | Proposed Budget Year for 2022 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Estimate Tax Rate * |
| General | 1,292,449 | 40.059 | 1,287,800 | 40.382 | 1,321,382 | 503,394 | 41.354 |
| Bond & Interest | 95,112 | 1.317 | 180,781 | 1.853 | 166,132 | 33,334 | 1.912 |
| Library | 66,000 | 5.000 | 71,250 | 5.000 | 77,500 | 61,008 | 5.000 |
| Employee Benefit | 519,478 | 11.648 | 357,000 | 14.867 | 663,000 | 212,414 | 13.408 |
| Fire Equipment Capital Outlay | | 2.000 | 145,000 | 2.000 | 214,175 | 24,491 | 2.000 |
| Industrial Development | 38,441 | 1.000 | 45,000 | 1.000 | 62,780 | 12,201 | 1.000 |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 344,826 | | 233,000 | | 288,536 | | |
| Special Parks & Recreation | 1,788 | | 3,000 | | 55,972 | | |
| Law Enforcement | 292,207 | | 280,000 | | 275,901 | | |
| Fire Department | 46,593 | | 67,000 | | 170,179 | | |
| | | | | | | | |
| Water & Sewer Utility | 1,171,464 | | 1,242,500 | | 2,668,455 | | |
| Solid Waste | 303,130 | | 280,000 | | 746,230 | | |
| Aquatic Center | 389,999 | | 518,099 | | 778,052 | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 137,512 | | | | | | |
| Non-Budgeted Funds-B | 1,269,238 | | | | | | |
| Non-Budgeted Funds-C | 526,223 | | | | | | |
| | | | | | | | |
| Totals | 6,696,352 | 61.024 | 4,502,331 | 65.101 | 7,841,348 | 836,755 | 68.574 |
| *Revenue Neutral Rate** | | | | | | | 64.176 |
| Less: Transfers | 521,782 | | 613,000 | | 1,166,000 | | |
| Net Expenditure | 6,075,070 | | 4,279,331 | | 6,675,348 | | |
| Total Tax Levied | 786,316 | | 784,332 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 14,374,213 | | 12,047,745 | | 13,203,330 | | |
| Outstanding Indebtedness, January 1, | 2018 | | 2020 | | 2021 | | |
| G.O. Bonds | 810,000 | | 330,000 | | 1,149,201 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 810,000 | | 330,000 | | 1,149,201 | | |

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

Tiffin Gross
City Official Title City Clerk

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 this projected budget

(First published in the Phillips County Review August 18, 2021) 1t

# City of Phillipsburg

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


Resolution No. 298

**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 64.276 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 7, 2021 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 68.571 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 7th day of September (month and year) and **SIGNED** by the Mayor.

Bret Miles, Mayor

Attested:

Tiffini Gross, City Clerk

**CERTIFICATE**

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 2022; and
(3) the Amounts(s) of 2021 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2022 Adopted Budget: Budget Authority for Expenditures | 2022 Adopted Budget: Amount of 2021 Ad Valorem Tax | 2022 Adopted Budget: County Clerk's Use Only |
|---|---|---|---|---|---|
| Allocation of MVT, RVT, 16/20M Veh Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| Computation to Determine State Library Grant | | 6 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 1,522,382 | 503,394 | |
| Debt Service | 10-113 | 8 | 169,132 | 23,334 | |
| Library | 12-1220 | 8 | 77,500 | 61,008 | |
| Employee Benefit | 12-16, 102 | 9 | 663,000 | 212,414 | |
| Fire Equipment Capital Outlay | 12-110b | 9 | 214,175 | 24,401 | |
| Industrial Development | 12-1617h | 10 | 62,780 | 12,201 | |
| | | 10 | | | |
| | | | | | |
| Special Highway | | 11 | 388,536 | | |
| Special Parks & Recreation | | 11 | 55,972 | | |
| Law Enforcement | | 12 | 325,001 | | |
| Fire Department | | | 160,129 | | |
| | | | | | |
| Water & Sewer Utility | | 13 | 2,668,455 | | |
| Solid Waste | | 14 | 746,230 | | |
| Aquatic Center | | 15 | 778,052 | | |
| | | | | | |
| | | 18 | | | |
| | | | | | |
| **Totals** | | xxxxx | 7,831,344 | 836,752 | |
| | | | | | County Clerk's Use Only |
| Budget Summary | | 19 | | | |
| Neighborhood Revitalization Rebate | | 20 | | | Nov 1, 2021 Total Assessed Valuation |

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Attest: _____, 2021

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 this projected budget.

City of Phillipsburg 2022

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

| Budgeted Fund for 2021 | Ad Valorem Levy Tax Year 2020 | Allocation for Year 2022 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 486,515 | 80,814 | 1,955 | 1,813 | 2,717 | 596 |
| Bond & Interest | 22,315 | 3,707 | 90 | 83 | 125 | 27 |
| Library | 60,237 | 10,006 | 242 | 225 | 336 | 74 |
| Employee Benefit | 179,122 | 29,753 | 720 | 668 | 1,000 | 219 |
| Fire Equipment Capital ( | 24,094 | 4,002 | 97 | 90 | 135 | 29 |
| Industrial Development | 12,049 | 2,001 | 48 | 45 | 67 | 15 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 784,332 | 130,283 | 3,152 | 2,924 | 4,380 | 960 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 130,283 | | | | |
| County Treas Recreational Vehicle Estimate | | 3,152 | | | |
| County Treas 16/20M Vehicle Estimate | | | 2,924 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 4,380 | |
| County Treas Watercraft Tax Estimate | | | | | 960 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.16611 | | | | |
| Recreational Vehicle Factor | | 0.00402 | | | |
| 16/20M Vehicle Factor | | | 0.00373 | | |
| Commercial Vehicle Factor | | | | 0.00558 | |
| Watercraft Factor | | | | | 0.00122 |

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinaryily 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 this projected budget

City of Phillipsburg 2022

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2020 | Current Amount for 2021 | Proposed Amount for 2022 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Special Highway | 100,000 | 110,000 | 190,000 | 12-1,119 |
| General | Law Enforcement | 284,984 | 300,000 | 305,000 | HOME ORD 1404 |
| General | Fire | 55,000 | 50,000 | 50,000 | HOME ORD 1405 |
| General | Employee Flex | 7,000 | | | 12-16, 102 |
| Water & Sewer | Equipment Reserve | | | 350,000 | 12-825d |
| Water & Sewer | Bond & Interest | 62,000 | 135,000 | 122,000 | 12-825d |
| Water & Sewer | Capital Improvements | | | 150,000 | 12-825d |
| Solid Waste | Equipment Reserve | 12,798 | 15,000 | 50,000 | 12-825d |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | **Totals** | 521,782 | 610,000 | 1,217,000 | |
| | **Adjustments** | | | | |
| | **Adjusted Totals** | 521,782 | 610,000 | 1,217,000 | |

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinaryily 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 this projected budget.

City of Phillipsburg 2022

**STATEMENT OF INDEBTEDNESS**

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1,2021 | Date Due | | Amount Due 2021 | | Amount Due 2022 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| Water | 6/1/2015 | 8/1/2024 | .75-2.95 | 1,635,000 | 215,000 | 02 & 08 | 02 & 08 | 5,326 | 50,000 | 4,115 | 50,000 |
| Klink Project | 8/1/2011 | 9/1/2021 | 1.75-2.9 | 245,000 | 30,000 | 03 & 08 | 9/1 | 870 | 30,000 | 0 | 0 |
| KDHE-Quanz | 4/15/2020 | 8/1/2040 | 2.54 | 460,837 | 460,837 | 02 & 08 | 02 & 08 | 1,597 | 17,939 | 1,534 | 18,397 |
| KDHE-Water Meters | 1/6/2020 | 8/1/2030 | 1.65 | 535,329 | 443,364 | 02 & 08 | 02 & 08 | 1,515 | 57,861 | 1,628 | 49,632 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **1,149,201** | | | **9,308** | **155,800** | **7,277** | **118,029** |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **1,149,201** | | | **9,308** | **155,800** | **7,277** | **118,029** |

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinaryily 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 this projected budget.

City of Phillipsburg 2022

**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 On Jan 1,2021 | Payments Due 2021 | Payments Due 2022 |
|---|---|---|---|---|---|---|---|
| NONE | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | **Totals** | **0** | **0** | **0** |

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

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinaryily 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 this projected budget.

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

**Budgeted Year: 2022**

Library found in: City of Phillipsburg
Phillips County

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 2021 | Proposed Year 2022 |
|---|---|---|
| Ad Valorem | $60,237 | $61,008 |
| Delinquent Tax | $2,500 | $2,500 |
| Motor Vehicle Tax | $10,181 | $10,006 |
| Recreational Vehicle Tax | $217 | $242 |
| 16/20M Vehicle Tax | $239 | $225 |
| LAVTR | $0 | $0 |
| | $0 | $0 |
| TOTAL TAXES | $73,374 | $73,981 |
| Difference in Total Taxes: | $607 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $12,047,745 | $12,202,330 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 5 | 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.

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinaryily 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.

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

| Adopted Budget **General** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 326,361 | 220,199 | 173,111 |
| Receipts: | | | |
| Ad Valorem Tax | 453,865 | 486,515 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 13,249 | 15,000 | 15,000 |
| Motor Vehicle Tax | 83,365 | 81,556 | 80,814 |
| Recreational Vehicle Tax | 2,024 | 1,741 | 1,955 |
| 16/20M Vehicle Tax | 1,506 | 1,914 | 1,813 |
| Commercial Vehicle Tax | 2,799 | 2,980 | 2,717 |
| Watercraft Tax | 486 | 509 | 596 |
| Gross Earning (Intangible) Tax | 24,903 | 19,087 | 27,796 |
| LAVTR | 0 | 0 | 0 |
| City and County Revenue Sharing | 0 | 0 | 56,780 |
| Excise | 5 | 10 | 12 |
| Special Assessment | 3,309 | 3,500 | 3,700 |
| Local Alcoholic Liquor | 6,581 | 6,700 | 6,122 |
| Interest on Idle Funds | 28,565 | 29,000 | 30,000 |
| Franchise Taxes | 145,511 | 146,000 | 147,000 |
| Animal Tags | 715 | 900 | 3,000 |
| Federal or State Grant | 17,325 | 25,000 | 30,000 |
| Fines | 20,773 | 22,000 | 23,000 |
| Reimbursed Expenses | 0 | 500 | 1,000 |
| Campground Fees | 9,044 | 10,000 | 10,500 |
| Local Retail Sales Tax | 247,250 | 249,000 | 249,000 |
| Licenses & Permits | 3,608 | 3,700 | 3,750 |
| Other Cash Receipts | 993 | 1,000 | 1,000 |
| Non-Federal or State Grant | 10,000 | 15,000 | 15,000 |
| Rents | 14,226 | 14,500 | 15,000 |
| Cemetery Lots & Care | 8,765 | 9,000 | 10,000 |
| Airport Rents & Grains | 6,985 | 8,000 | 9,000 |
| Airport Aviation Gas | 15,019 | 17,000 | 19,000 |
| Jet Fuel | 0 | 500 | 10,000 |
| Airport Courtesy Car | 28 | 100 | 100 |
| Airport Sales Tax Collected | 1,352 | 1,500 | 1,700 |
| Airport Miscellaneous | 4,182 | 4,500 | 4,500 |
| Zoning Applications | 400 | 500 | 500 |
| Transportation Passes | 7,880 | 9,000 | 10,000 |
| NW Transit Council | 59,805 | 62,000 | 65,000 |
| Bad Checks/Debt Collected | 2,412 | 2,500 | 2,500 |
| City Fire Department | 0 | 0 | 0 |
| | | | |
| Neighborhood Revitalization Rebate | -10,643 | -11,000 | -7,518 |
| Miscellaneous | 0 | 1,000 | 2,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,186,287** | **1,240,712** | **852,337** |
| **Resources Available:** | **1,512,648** | **1,460,911** | **1,025,448** |

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 this projected budget.

City of Phillipsburg

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| **Resources Available:** | 1,512,648 | 1,460,911 | 1,025,448 |
| Expenditures: | | | |
| General Govt | 318,365 | 336,000 | 335,000 |
| Community Building | 59,594 | 65,000 | 70,000 |
| Municipal Court | 35,092 | 38,500 | 46,000 |
| Park Department | 45,122 | 50,500 | 71,000 |
| Cemetery | 33,974 | 40,000 | 45,000 |
| Street Lighting | 42,929 | 45,000 | 50,000 |
| Airport | 152,782 | 76,000 | 126,282 |
| Planning Department | 451 | 500 | 800 |
| Sub-Total detail page 7b | 688,309 | 651,500 | 744,082 |
| | | | |
| Transportation Department | 48,854 | 52,000 | 63,000 |
| Library Support | 45,214 | 49,000 | 57,500 |
| Shade Tree | 700 | 1,000 | 1,500 |
| Armory | 57,547 | 67,000 | 55,000 |
| Concrete Improvements | 1,360 | 3,000 | 35,000 |
| Code Enforcement | 1,802 | 2,000 | 3,000 |
| Animal Control | 1,679 | 2,300 | 3,300 |
| Transfers | 446,984 | 460,000 | 545,000 |
| Sub-Total detail page 7c | 604,140 | 636,300 | 763,300 |
| Beautification | 0 | 0 | 15,000 |
| | | | |
| | | | |
| Sub-Total detail page 7d | 0 | 0 | 15,000 |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,292,449** | **1,287,800** | **1,522,382** |
| Unencumbered Cash Balance Dec 31 | 220,199 | 173,111 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amoun | 1,644,446 | 1,817,519 | 1,522,382 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,522,382 |
| | | Tax Required | 496,934 |
| | Delinquent Comp Rate: | 1.3% | 6,460 |
| | | Amount of 2021 Ad Valorem Tax | 503,394 |

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 this projected budget.

City of Phillipsburg 2022

| Adopted Budget **General Fund - Detail Page 1** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Expenditures: | | | |
| General Govt | | | |
| Personal Services | 199,774 | 210,000 | 230,000 |
| Contractual | 40,814 | 43,000 | 50,000 |
| Commodities | 20,205 | 23,000 | 30,000 |
| Capital Outlay | 57,572 | 60,000 | 25,000 |
| | | | |
| | | | |
| | | | |
| Total | **318,365** | **336,000** | **335,000** |
| Community Building | | | |
| Personal Services | 13,398 | 15,000 | 20,000 |
| Contractual | 12,893 | 15,000 | 20,000 |
| Commodities | 1,773 | 5,000 | 10,000 |
| Capital Outlay | 31,530 | 30,000 | 20,000 |
| | | | |
| Total | **59,594** | **65,000** | **70,000** |
| Municipal Court | | | |
| Personal Services | 26,066 | 28,000 | 30,000 |
| Contractual | 8,633 | 10,000 | 15,000 |
| Commodities | 393 | 500 | 1,000 |
| Capital Outlay | 0 | 0 | 0 |
| | | | |
| Total | **35,092** | **38,500** | **46,000** |
| Park Department | | | |
| Personal Services | 22,486 | 25,000 | 25,000 |
| Contractual | 11,840 | 13,000 | 12,000 |
| Commodities | 10,796 | 12,000 | 11,000 |
| Capital Outlay | 0 | 500 | 23,000 |
| Total | **45,122** | **50,500** | **71,000** |
| Cemetery | | | |
| Personal Services | 16,499 | 18,000 | 20,000 |
| Contractual | 12,378 | 15,000 | 17,000 |
| Commodities | 5,097 | 6,000 | 7,000 |
| Capital Outlay | 0 | 1,000 | 1,000 |
| | | | |
| Total | **33,974** | **40,000** | **45,000** |
| Street Lighting | | | |
| Personal Services | 0 | 0 | 0 |
| Contractual | 42,929 | 45,000 | 50,000 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| | | | |
| Total | **42,929** | **45,000** | **50,000** |
| Airport | | | |
| Personal Services | 15,954 | 18,000 | 20,000 |
| Contractual | 121,504 | 40,000 | 55,000 |
| Commodities | 15,324 | 18,000 | 20,000 |
| Capital Outlay | 0 | 0 | 31,282 |
| | | | |
| Total | **152,782** | **76,000** | **126,282** |
| Planning Department | | | |
| Personal Services | 0 | 0 | 0 |
| Contractual | 451 | 500 | 800 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| | | | |
| Total | **451** | **500** | **800** |

| | | | |
|---|---|---|---|
| Page 1 - Total | **688,309** | **651,500** | **744,082** |

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

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 this projected budget.

City of Phillipsburg 2022

| Adopted Budget<br>**General Fund - Detail Page 2** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Expenditures: | | | |
| Transportation Department | | | |
| Personal Services | 36,511 | 38,000 | 43,000 |
| Contractual | 4,991 | 5,000 | 8,000 |
| Commodities | 7,352 | 8,000 | 10,000 |
| Capital Outlay | 0 | 1,000 | 2,000 |
| | | | |
| Total | **48,854** | **52,000** | **63,000** |
| Library Support | | | |
| Personal Services | 4,791 | 6,000 | 8,000 |
| Contractual | 39,943 | 42,000 | 48,000 |
| Commodities | 480 | 1,000 | 1,500 |
| Capital Outlay | 0 | 0 | 0 |
| | | | |
| Total | **45,214** | **49,000** | **57,500** |
| Shade Tree | | | |
| Personal Services | 0 | 0 | 0 |
| Contractual | 700 | 1,000 | 1,500 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| | | | |
| Total | **700** | **1,000** | **1,500** |
| Armory | | | |
| Personal Services | 11,045 | 15,000 | 18,000 |
| Contractual | 13,621 | 16,000 | 20,000 |
| Commodities | 4,721 | 6,000 | 7,000 |
| Capital Outlay | 28,160 | 30,000 | 10,000 |
| Total | **57,547** | **67,000** | **55,000** |
| Concrete Improvements | | | |
| Personal Services | 0 | 0 | 0 |
| Contractual | 0 | 0 | 25,000 |
| Commodities | 1,360 | 3,000 | 10,000 |
| Capital Outlay | 0 | 0 | 0 |
| | | | |
| Total | **1,360** | **3,000** | **35,000** |
| Code Enforcement | | | |
| Personal Services | 1,802 | 2,000 | 3,000 |
| Contractual | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| | | | |
| Total | **1,802** | **2,000** | **3,000** |
| Animal Control | | | |
| Personal Services | 1,106 | 1,300 | 1,500 |
| Contractual | 335 | 500 | 1,000 |
| Commodities | 238 | 500 | 800 |
| Capital Outlay | 0 | 0 | 0 |
| | | | |
| Total | **1,679** | **2,300** | **3,300** |
| Transfers | | | |
| Transfer to Law Enforcement | 284,984 | 300,000 | 305,000 |
| Transfer to Fire Department | 55,000 | 50,000 | 50,000 |
| Transfer to Special Highway | 100,000 | 110,000 | 190,000 |
| Transfer to Employee Flex Benefits | 7,000 | 0 | 0 |
| | | | |
| Total | **446,984** | **460,000** | **545,000** |
| | | | |
| Page 2 -Total | 604,140 | 636,300 | 763,300 |
| | | | |
| | | | |

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

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 this projected budget.

| Adopted Budget **General Fund - Detail Page 3** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Expenditures: | | | |
| Beautification | | | |
| Personal Services | | | 8,000 |
| Contractual | | | 1,000 |
| Commodities | | | 1,000 |
| Capital Outlay | | | 5,000 |
| | | | |
| | | | |
| | | | |
| Total | **0** | **0** | **15,000** |

| | | | |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| Page 3 - Total | **0** | **0** | **15,000** |

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

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 this projected budget.

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

| Adopted Budget **Bond & Interest** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 51,339 | 37,859 | 18,509 |
| Receipts: | | | |
| Ad Valorem Tax | 14,930 | 22,315 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,103 | 1,800 | 1,900 |
| Motor Vehicle Tax | 3,563 | 2,680 | 3,707 |
| Recreational Vehicle Tax | 81 | 57 | 90 |
| 16/20M Vehicle Tax | 186 | 63 | 83 |
| Commercial Vehicle Tax | 102 | 98 | 125 |
| Watercraft Tax | 16 | 17 | 27 |
| Excise | 0 | 1 | 1 |
| Transfer from Water & Sewer Fund | 62,000 | 135,000 | 122,000 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -349 | -600 | -345 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **81,632** | **161,431** | **127,588** |
| **Resources Available:** | **132,971** | **199,290** | **146,097** |
| Expenditures: | | | |
| GO Water Bond Principal | 55,000 | 50,000 | 55,000 |
| GO Water Bond Interest | 6,388 | 5,326 | 4,115 |
| Quanz Bond Principal | 0 | 17,939 | 18,397 |
| Quanz Bond Interest | 0 | 1,597 | 1,534 |
| Quanz Bond Service Fee | 0 | 9,995 | 9,599 |
| Water Meters Bond Principal | 0 | 57,861 | 49,632 |
| Water Meters Bond Interest | 0 | 1,515 | 1,628 |
| Water Meters Bond Service Fee | 0 | 5,628 | 6,047 |
| KLINK Bond Principal | 30,000 | 30,000 | 0 |
| KLINK Bond Interest | 3,717 | 870 | 0 |
| Commission & Postage | 7 | 50 | 100 |
| Cash Basis Reserve (2022 column) | | | 23,080 |
| Miscellaneous | | | |
| Does miscellanous exceed 10% Total Exp | | | |
| **Total Expenditures** | **95,112** | **180,781** | **169,132** |
| Unencumbered Cash Balance Dec 31 | 37,859 | 18,509 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amoun | 129,213 | 223,528 | 169,132 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 169,132 |
| | | Tax Required | 23,035 |
| | Delinquent Comp Rate: | 1.3% | 299 |
| | | Amount of 2021 Ad Valorem Tax | 23,334 |

| Adopted Budget **Library** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,128 | 3,761 | 4,822 |
| Receipts: | | | |
| Ad Valorem Tax | 56,653 | 60,237 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,865 | 2,500 | 2,500 |
| Motor Vehicle Tax | 10,554 | 10,181 | 10,006 |
| Recreational Vehicle Tax | 254 | 217 | 242 |
| 16/20M Vehicle Tax | 224 | 239 | 225 |
| Commercial Vehicle Tax | 350 | 372 | 336 |
| Watercraft Tax | 60 | 64 | 74 |
| Excise | 1 | 1 | 1 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | (1,328) | -1,500 | -931 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **68,633** | **72,311** | **12,453** |
| **Resources Available:** | **69,761** | **76,072** | **17,275** |
| Expenditures: | | | |
| | | | |
| Library Appropriation | 66,000 | 71,250 | 77,500 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **66,000** | **71,250** | **77,500** |
| Unencumbered Cash Balance Dec 31 | 3,761 | 4,822 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amoun | 66,000 | 72,000 | 77,500 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 77,500 |
| | | Tax Required | 60,225 |
| | Delinquent Comp Rate: | 1.3% | 783 |
| | | Amount of 2021 Ad Valorem Tax | 61,008 |

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 this projected budget.

State of Kansas
City

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

| Adopted Budget **Employee Benefit** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 140,873 | 80,500 | 61,216 |
| Receipts: | | | |
| Ad Valorem Tax | 131,994 | 179,122 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 5,525 | 7,500 | 8,000 |
| Motor Vehicle Tax | 25,439 | 23,715 | 29,753 |
| Recreational Vehicle Tax | 603 | 506 | 720 |
| 16/20M Vehicle Tax | 762 | 557 | 668 |
| Commercial Vehicle Tax | 811 | 866 | 1,000 |
| Watercraft Tax | 137 | 148 | 219 |
| Excise Tax | 2 | 2 | 4 |
| Reimbursements | 2,814 | 3,000 | 3,500 |
| Business Contributions | 293,873 | 325,000 | 350,000 |
| Neighborhood Revitalization Rebate | -3,095 | -3,500 | -2,768 |
| Miscellaneous | 640 | 800 | 1,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **459,505** | **537,716** | **392,096** |
| **Resources Available:** | 600,378 | 618,216 | 453,312 |
| Expenditures: | | | |
| Social Security & Medicare | 72,567 | 80,000 | 110,000 |
| Retirement | 89,633 | 98,000 | 110,000 |
| Workman's Compensation | 20,821 | 25,000 | 30,000 |
| Unemployment Insurance | 8,204 | 10,000 | 15,000 |
| Life & Disability Insurance | 2,876 | 4,000 | 6,000 |
| Account Administration | 606 | 1,500 | 2,000 |
| Health Savings Account | 1,000 | 1,500 | 2,000 |
| Health Insurance | 318,171 | 330,000 | 380,000 |
| Other Insurance Premium | 6,000 | 7,000 | 8,000 |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **519,878** | **557,000** | **663,000** |
| Unencumbered Cash Balance Dec 31 | 80,500 | 61,216 | xxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 624,500 | 641,464 | 663,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 663,000 |
| | | Tax Required | 209,688 |
| | Delinquent Comp Rate: | 1.3% | 2,726 |
| | | Amount of 2021 Ad Valorem Tax | 212,414 |

| Adopted Budget **Fire Equipment Capital Outlay** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 271,995 | 299,598 | 184,405 |
| Receipts: | | | |
| Ad Valorem Tax | 22,661 | 24,094 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 746 | 1,100 | 1,500 |
| Motor Vehicle Tax | 4,221 | 4,073 | 4,002 |
| Recreational Vehicle Tax | 102 | 87 | 97 |
| 16/20M Vehicle Tax | 90 | 96 | 90 |
| Commercial Vehicle Tax | 140 | 149 | 135 |
| Watercraft Tax | 24 | 25 | 29 |
| Excise | 0 | 8 | 1 |
| Other Cash Receipts | 150 | 175 | 200 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -531 | | -372 |
| Miscellaneous | 0 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **27,603** | **29,807** | **5,682** |
| **Resources Available:** | **299,598** | **329,405** | **190,087** |
| Expenditures: | | | |
| Capital Outlay | 0 | 145,000 | 214,175 |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **145,000** | **214,175** |
| Unencumbered Cash Balance Dec 31 | 299,598 | 184,405 | xxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 203,090 | 215,000 | 214,175 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 214,175 |
| | | Tax Required | 24,088 |
| | Delinquent Comp Rate: | 1.3% | 313 |
| | | Amount of 2021 Ad Valorem Tax | 24,401 |

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 this projected budget.

City of Phillipsburg 2022

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

| Adopted Budget **Industrial Development** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 86,766 | 68,677 | 43,042 |
| Receipts: | | | |
| Ad Valorem Tax | 11,331 | 12,049 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 373 | 600 | 700 |
| Motor Vehicle Tax | 2,111 | 2,036 | 2,001 |
| Recreational Vehicle Tax | 51 | 43 | 48 |
| 16/20M Vehicle Tax | 45 | 48 | 45 |
| Commercial Vehicle Tax | 70 | 74 | 67 |
| Watercraft Tax | 12 | 13 | 15 |
| Excise | 0 | 2 | 4 |
| Other | 4,625 | 4,800 | 5,000 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -266 | -300 | -186 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **18,352** | **19,365** | **7,694** |
| **Resources Available:** | **105,118** | **88,042** | **50,736** |
| Expenditures: | | | |
| Contractual Services | 36,441 | 45,000 | 62,780 |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **36,441** | **45,000** | **62,780** |
| Unencumbered Cash Balance Dec 31 | 68,677 | 43,042 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amoun | 70,600 | 78,780 | 62,780 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 62,780 |
| | | Tax Required | 12,044 |
| | Delinquent Comp Rate: | 1.3% | 157 |
| | | Amount of 2021 Ad Valorem Tax | 12,201 |

| Adopted Budget **0** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amoun | #REF! | 0 | 0 |
| | | Non-Appropriated Balance | |
| **#REF!** | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 1.3% | 0 |
| | | Amount of 2021 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 this projected budget.

City of Phillipsburg 2022

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

| Adopted Budget<br>**Special Highway** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 267,768 | 111,946 | 95,166 |
| Receipts: | | | |
| State of Kansas Gas Tax | 64,167 | 63,220 | 62,870 |
| County Transfers Gas | | 0 | 0 |
| Highway Connecting Link | 24,807 | 25,000 | 30,000 |
| Sale of Equipment | 29 | 3,000 | 5,000 |
| | | | |
| Sales Tax Collected | 3 | 500 | 500 |
| Fund Transfer from General | 100,000 | 110,000 | 190,000 |
| Prior Year Cancelled Encumbrances | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | 5,000 | 5,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **189,006** | **206,720** | **293,370** |
| **Resources Available:** | **456,774** | **318,666** | **388,536** |
| Expenditures: | | | |
| Operations | | | |
| Salaries | 101,935 | 90,000 | 120,000 |
| Contractual | 25,684 | 28,000 | 60,000 |
| Commodities | 51,226 | 50,000 | 80,000 |
| Capital Outlay | 161,862 | 50,000 | 123,036 |
| Total | **340,707** | **218,000** | **383,036** |
| Administration | | | |
| Salaries | 3,821 | 5,000 | 5,000 |
| Contractual | | | |
| Commodities | 300 | 500 | 500 |
| Capital Outlay | | | |
| Total | **4,121** | **5,500** | **5,500** |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **344,828** | **223,500** | **388,536** |
| Unencumbered Cash Balance Dec 31 | 111,946 | 95,166 | 0 |
| 2020/2021/2022 Budget Authority Amount | 561,182 | 534,888 | 388,536 |

Adopted Budget

| **Special Parks & Recreation** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 41,149 | 45,972 | 47,972 |
| Receipts: | | | |
| Local Liquor Tax | 6,581 | 7,000 | 8,000 |
| Nonfederal Grants & Gifts | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **6,581** | **7,000** | **8,000** |
| **Resources Available:** | **47,730** | **52,972** | **55,972** |
| Expenditures: | | | |
| Contractual | 215 | 2,000 | 15,000 |
| Commodities | | | 10,000 |
| Capital Outlay | 1,543 | 3,000 | 30,972 |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,758** | **5,000** | **55,972** |
| Unencumbered Cash Balance Dec 31 | 45,972 | 47,972 | 0 |
| 2020/2021/2022 Budget Authority Amount | 39,091 | 45,968 | 55,972 |

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 this projected budget.

City of Phillipsburg 2022

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

| Adopted Budget<br>**Law Enforcement** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 12,224 | 1 | 20,001 |
| Receipts: | | | |
| Transfer from General Fund | 284,984 | 300,000 | 305,000 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **284,984** | **300,000** | **305,000** |
| **Resources Available:** | **297,208** | **300,001** | **325,001** |
| Expenditures: | | | |
| Contractual | 297,207 | 280,000 | 325,001 |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **297,207** | **280,000** | **325,001** |
| Unencumbered Cash Balance Dec 31 | 1 | 20,001 | 0 |
| 2020/2021/2022 Budget Authority Amoun | 297,208 | 325,016 | 325,001 |

Adopted Budget

| **Fire Department** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 57,584 | 87,129 | 90,129 |
| Receipts: | | | |
| Office & Building Rent | | | |
| Rural Fire Contract | 21,138 | 15,000 | 20,000 |
| | | | |
| Transfer from General Fund | 55,000 | 50,000 | 50,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **76,138** | **65,000** | **70,000** |
| **Resources Available:** | **133,722** | **152,129** | **160,129** |
| Expenditures: | | | |
| City Fire Dept. | | | |
| Personal Services | 3,323 | 5,000 | 20,000 |
| Contractual | 7,000 | 7,000 | 15,000 |
| Commodities | 13,629 | 10,000 | 25,000 |
| Capital Outlay | | | 20,000 |
| Total | **23,952** | **22,000** | **80,000** |
| Rural Fire Dept. | | | |
| Contractual | 9,390 | 15,000 | 20,000 |
| Commodities | 13,251 | 15,000 | 20,000 |
| Capital Outlay | | 10,000 | 40,129 |
| Total | **22,641** | **40,000** | **80,129** |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **46,593** | **62,000** | **160,129** |
| Unencumbered Cash Balance Dec 31 | 87,129 | 90,129 | 0 |
| 2020/2021/2022 Budget Authority Amoun | 89,314 | 107,314 | 160,129 |

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 this projected budget.

City of Phillipsburg 2022

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

| Adopted Budget<br>**Water & Sewer Utility** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,058,856 | 1,197,855 | 1,293,955 |
| Receipts: | | | |
| Water Sales | 850,899 | 875,000 | 900,000 |
| Water Penalties | 8,967 | 10,000 | 11,000 |
| Water Sales Tax | 13,137 | 14,000 | 15,000 |
| Water Other Receipts | 646 | 1,000 | 2,000 |
| Water Coin Machine Sales | 1,141 | 1,200 | 1,500 |
| Water Protection Fee | 4,226 | 4,000 | 5,000 |
| Water Sale of Equipment | 135 | 200 | 500 |
| Water Return Check Charge | 140 | 200 | 500 |
| Water-Connects/Disconnects | 9,970 | 10,000 | 11,000 |
| Water-Reimbursements | | | |
| | | | |
| Sewer-Charges | 418,811 | 420,000 | 425,000 |
| Sewer-Machine & Bld Rent | | | |
| Sewer-Connects/Disconnects | | | |
| Sewer-Dump Station Fee | 2,391 | 2,500 | 3,000 |
| Sewer-Sale of Equip | | | |
| | | | |
| Prior Year Cancelled Encumbrances | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,310,463** | **1,338,100** | **1,374,500** |
| **Resources Available:** | **2,369,319** | **2,535,955** | **2,668,455** |
| Expenditures: | | | |
| Water Production | | | |
| Personal Services | 33,592 | 35,000 | 120,000 |
| Contractual | 94,782 | 95,000 | 130,000 |
| Commodities | 9,964 | 10,000 | 100,000 |
| Capital Outlay | 75,078 | 50,000 | 125,000 |
| Total | **213,416** | **190,000** | **475,000** |
| Water Distribution | | | |
| Personal Services | 177,535 | 180,000 | 290,000 |
| Contractual | 187,013 | 190,000 | 200,000 |
| Commodities | 99,483 | 100,000 | 200,000 |
| Capital Outlay | 25,185 | 30,000 | 20,000 |
| Total | **489,216** | **500,000** | **710,000** |
| Water General/Administration | | | |
| Personal Services | 29,529 | 30,000 | 105,000 |
| Contractual | 45,397 | 47,000 | 75,000 |
| Commodities | 1,659 | 2,000 | 31,455 |
| Capital Outlay | | | |
| Total | **76,585** | **79,000** | **211,455** |
| Water Non-Operating | | | |
| Sales Tax | 13,432 | 14,000 | 30,000 |
| State Water Fee | 4,196 | 5,000 | 20,000 |
| KS Clean Drinking Water Fee | 3,933 | 4,000 | 15,000 |
| Fund Transfer to Equipment Reserve | | | 100,000 |
| Fund Transfer to Bond & Interest Fund | 62,000 | 135,000 | 122,000 |
| | | | |
| Total | **83,561** | **158,000** | **287,000** |
| Sewer Commercial & General | | | |
| Personal Services | 64,229 | 66,000 | 110,000 |
| Contractual | 121,306 | 120,000 | 150,000 |
| Commodities | 57,205 | 58,000 | 100,000 |
| Capital Outlay | 28,500 | 30,000 | 70,000 |
| Total | **271,240** | **274,000** | **430,000** |
| Sewer Administration | | | |
| Personal Services | 18,009 | 20,000 | 50,000 |
| Contractual | 18,583 | 20,000 | 50,000 |
| Commodities | 854 | 1,000 | 5,000 |
| Capital Outlay | | | 200,000 |
| | | | |
| Transfer to Equipment Reserve | | | 250,000 |
| Total | **37,446** | **41,000** | **555,000** |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | 20,000 | 50,000 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,171,464** | **1,242,000** | **2,668,455** |
| Unencumbered Cash Balance Dec 31 | 1,197,855 | 1,293,955 | 0 |
| 2020/2021/2022 Budget Authority Amoun | 2,079,491 | 2,494,456 | 2,668,455 |

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 this projected budget.

City of Phillipsburg 2022

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

| Adopted Budget **Solid Waste** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 127,418 | 219,730 | 338,230 |
| Receipts: | | | |
| Fees Collected | 384,935 | 385,000 | 390,000 |
| Sales Tax | 146 | 500 | 1,000 |
| Sales of Containers | 1,620 | 2,000 | 3,000 |
| Equipment Rental | 1,925 | 3,000 | 4,000 |
| Other Cash Receipts | 804 | 1,000 | 2,000 |
| Yard Waste | 6,012 | 7,000 | 8,000 |
| Prior Year Cancelled Encumbrances | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **395,442** | **398,500** | **408,000** |
| **Resources Available:** | **522,860** | **618,230** | **746,230** |
| Expenditures: | | | |
| Operating | | | |
| Personal Services | 77,754 | 90,000 | 150,000 |
| Contractual | 155,288 | 100,000 | 150,000 |
| Commodities | 13,194 | 15,000 | 50,000 |
| Capital Outlay | | | 100,000 |
| Total | **246,236** | **205,000** | **450,000** |
| Administration | | | |
| Personal Services | 21,383 | 30,000 | 100,000 |
| Contractual | 21,182 | 25,000 | 100,000 |
| Commodities | 1,531 | 5,000 | 30,000 |
| Capital Outlay | | | 16,230 |
| Total | **44,096** | **60,000** | **246,230** |
| Transfer to Equipment Reserve | 12,798 | 15,000 | 50,000 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **303,130** | **280,000** | **746,230** |
| Unencumbered Cash Balance Dec 31 | 219,730 | 338,230 | 0 |
| 2020/2021/2022 Budget Authority Amoun | 487,042 | 506,838 | 746,230 |

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 this projected budget.

City of Phillipsburg 2022

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

| Adopted Budget<br>**Aquatic Center** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 177,448 | 218,052 | 238,052 |
| Receipts: | | | |
| Local Sales Tax | 494,500 | 500,000 | 500,000 |
| Outdoor Pool Concessions | 10,481 | 12,000 | 12,000 |
| Outdoor Pool Lessons | 3,710 | 4,000 | 4,000 |
| Outdoor Pool Tickets | 20,111 | 20,000 | 20,000 |
| Outdoor Pool Sales Tax Collected | 943 | 1,000 | 1,000 |
| Indoor Pool Lessons | | | 1,000 |
| Indoor Pool Tickets | | | 1,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 858 | 1,000 | 1,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **530,603** | **538,000** | **540,000** |
| **Resources Available:** | **708,051** | **756,052** | **778,052** |
| Expenditures: | | | |
| Administration | | | |
| Personal Services | 20,122 | 25,000 | 50,000 |
| Contractual | 8,037 | 10,000 | 50,000 |
| Commodities | 222 | 1,000 | 10,000 |
| Capital Outlay | | | |
| Total | **28,381** | **36,000** | **110,000** |
| Indoor Pool | | | |
| Personal Services | 48,661 | 50,000 | 75,000 |
| Contractual | 43,098 | 45,000 | 60,000 |
| Commodities | 21,595 | 25,000 | 50,000 |
| Capital Outlay | | | 11,052 |
| Total | **113,354** | **120,000** | **196,052** |
| Outdoor Pool | | | |
| Personal Services | 67,278 | 70,000 | 100,000 |
| Contractual | 22,625 | 24,000 | 50,000 |
| Commodities | 32,432 | 33,000 | 40,000 |
| Capital Outlay | 4,250 | 5,000 | 32,000 |
| Total | **126,585** | **132,000** | **222,000** |
| Lease Payments | 221,679 | 230,000 | 250,000 |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **489,999** | **518,000** | **778,052** |
| Unencumbered Cash Balance Dec 31 | 218,052 | 238,052 | 0 |
| 2020/2021/2022 Budget Authority Amoun | 615,006 | 654,898 | 778,052 |

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 this projected budget.

City of Phillipsburg

**NON-BUDGETED FUNDS (A)**

*(Only the actual budget year for 2020 is to be shown)*

2022

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 | 20,770 | Cash Balance Jan 1 | 801,587 | Cash Balance Jan 1 | 10,268 | Cash Balance Jan 1 | 6,184 | Cash Balance Jan 1 | 7,629 | 846,438 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Receipts: | 6,020 | Trans from Solid Waste | 12,798 | Interest on Idle Funds | 61 | Receipts: | 78,487 | Nonfederal Grant/Gifts | 10,500 | |
| | | | | | | | | Other | | |
| | | | | | | | | Prior Year Cancelled E | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 6,020 | Total Receipts | 12,798 | Total Receipts | 61 | Total Receipts | 78,487 | Total Receipts | 10,500 | 107,866 |
| Resources Available: | 26,790 | Resources Available: | 814,385 | Resources Available: | 10,329 | Resources Available: | 84,671 | Resources Available: | 18,129 | 954,304 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Expenditures: | 6,220 | Capital Outlay | 49,047 | | | Expenditures: | 72,745 | Contractual Services | 9,500 | |
| | | | | | | | | Capital Outlay | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 6,220 | Total Expenditures | 49,047 | Total Expenditures | 0 | Total Expenditures | 72,745 | Total Expenditures | 9,500 | 137,512 |
| Cash Balance Dec 31 | 20,570 | Cash Balance Dec 31 | 765,338 | Cash Balance Dec 31 | 10,329 | Cash Balance Dec 31 | 11,926 | Cash Balance Dec 31 | 8,629 | **816,792** ** |
| | | | | | | | | | | **816,792** ** |

**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 this projected budget.

City of Phillipsburg

**NON-BUDGETED FUNDS (B)**

*(Only the actual budget year for 2020 is to be shown)*

2022

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** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 224,699 | Cash Balance Jan 1 | -47,160 | Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | -181,675 | Cash Balance Jan 1 | 0 | -4,136 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Local Retailer's Sales T | 247,250 | State Grant | 50,424 | Receipts: | 5,251 | | | State Grant | 25,962 | |
| | | Prior Year Cancelled Encumbrance | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 247,250 | Total Receipts | 50,424 | Total Receipts | 5,251 | Total Receipts | 0 | Total Receipts | 25,962 | 328,887 |
| Resources Available: | 471,949 | Resources Available: | 3,264 | Resources Available: | 5,251 | Resources Available: | -181,675 | Resources Available: | 25,962 | 324,751 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Street Contractual | 4,703 | Contractual Services | 406,180 | Expenditures: | 5,151 | Expenditures: | 418,130 | Contractual Services | 332,422 | |
| Street Commodities | 1,219 | | | | | | | | | |
| Street Capital Outlay | 18,527 | | | | | | | | | |
| Water Distribution Cap | 2,696 | | | | | | | | | |
| Sewer Commodities | 970 | | | | | | | | | |
| Sewer Capital Outlay | 23,780 | | | | | | | | | |
| Water Production Capi | 54,480 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 106,375 | Total Expenditures | 406,180 | Total Expenditures | 5,151 | Total Expenditures | 418,130 | Total Expenditures | 332,422 | 1,268,258 |
| Cash Balance Dec 31 | 365,574 | Cash Balance Dec 31 | -402,916 | Cash Balance Dec 31 | 100 | Cash Balance Dec 31 | -599,805 | Cash Balance Dec 31 | -306,460 | **-943,507** ** |
| | | | **See Tab B** | | | | **See Tab B** | | **See Tab B** | **-943,507** ** |

**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 this projected budget.

City of Phillipsburg

**NON-BUDGETED FUNDS (C)**

*(Only the actual budget year for 2020 is to be shown)*

2022

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** | | | | | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | -19,700 | Cash Balance Jan 1 | -550,660 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | -570,360 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | | | Receipts: | 468,775 | | | | | |
| Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 468,775 | Total Receipts | 0 | Total Receipts | 0 | 468,775 |
| Resources Available: | 0 | Resources Available: | -19,700 | Resources Available: | -81,885 | Resources Available: | 0 | Resources Available: | 0 | -101,585 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractula Services | 81,753 | Contractual Services | 442,970 | Capital Outlay | 1,500 | | | | | |
| Total Expenditures | 81,753 | Total Expenditures | 442,970 | Total Expenditures | 1,500 | Total Expenditures | 0 | Total Expenditures | 0 | 526,223 |
| Cash Balance Dec 31 | -81,753 | Cash Balance Dec 31 | -462,670 | Cash Balance Dec 31 | -83,385 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **-627,808** ** |
| | **See Tab B** | | **See Tab B** | | **See Tab B** | | | | | **-627,808** ** |

**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 this projected budget.

**NOTICE OF BUDGET HEARING**

2022

The governing body of

**City of Phillipsburg**

will meet on September 7, 2021 at 5:45 pm at Huck Boyd Community Center, 860 Park 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 St and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2020 | | Current Year Estimate for 2021 | | Proposed Budget Year for 2022 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Estimate Tax Rate * |
| General | 1,292,449 | 40.059 | 1,287,800 | 40.382 | 1,522,382 | 503,394 | 41.254 |
| Bond & Interest | 95,112 | 1.317 | 180,781 | 1.852 | 169,132 | 23,334 | 1.912 |
| Library | 66,000 | 5.000 | 71,250 | 5.000 | 77,500 | 61,008 | 5.000 |
| Employee Benefit | 519,878 | 11.648 | 557,000 | 14.867 | 663,000 | 212,414 | 17.408 |
| Fire Equipment Capital Outl | | 2.000 | 145,000 | 2.000 | 214,175 | 24,401 | 2.000 |
| Industrial Development | 36,441 | 1.000 | 45,000 | 1.000 | 62,780 | 12,201 | 1.000 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 344,828 | | 223,500 | | 388,536 | | |
| Special Parks & Recreation | 1,758 | | 5,000 | | 55,972 | | |
| Law Enforcement | 297,207 | | 280,000 | | 325,001 | | |
| Fire Department | 46,593 | | 62,000 | | 160,129 | | |
| | | | | | | | |
| | | | | | | | |
| Water & Sewer Utility | 1,171,464 | | 1,242,000 | | 2,668,455 | | |
| Solid Waste | 303,130 | | 280,000 | | 746,230 | | |
| Aquatic Center | 489,999 | | 518,000 | | 778,052 | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 137,512 | | | | | | |
| Non-Budgeted Funds-B | 1,268,258 | | | | | | |
| Non-Budgeted Funds-C | 526,223 | | | | | | |
| | | | | | | | |
| Totals | 6,596,852 | 61.024 | 4,897,331 | 65.101 | 7,831,344 | 836,752 | 68.574 |
| *Revenue Neutral Rate*** | | | | | | | *64.276* |
| Less: Transfers | 521,782 | | 610,000 | | 1,217,000 | | |
| Net Expenditure | 6,075,070 | | 4,287,331 | | 6,614,344 | | |
| Total Tax Levied | 706,316 | | 784,332 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 11,574,213 | | 12,047,745 | | 12,202,330 | | |
| Outstanding Indebtedness, January 1, | 2019 | | 2020 | | 2021 | | |
| G.O. Bonds | 410,000 | | 330,000 | | 1,149,201 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 410,000 | | 330,000 | | 1,149,201 | | |

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Tiffini Gross

City Official Title: City Clerk

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 this projected budget.

City of Phillipsburg 2022

**2022 Neighborhood Revitalization Rebate**

| Budgeted Funds for 2022 | 2021 Ad Valorem before Rebate** | 2021 Mil Rate before Rebate | Estimate 2022 NR Rebate |
|---|---|---|---|
| General | 486,515 | 39.871 | 7,518 |
| Bond & Interest | 22,315 | 1.829 | 345 |
| Library | 60,237 | 4.937 | 931 |
| Employee Benefit | 179,122 | 14.679 | 2,768 |
| Fire Equipment Capital Outlay | 24,094 | 1.975 | 372 |
| Industrial Development | 12,049 | 0.987 | 186 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| TOTAL | 784,332 | 64.277 | 12,120 |

2021 July 1 Valuation: 12,202,330

Valuation Factor: 12,202.330

Neighborhood Revitalization Subj to Rebate: 188,555

Neighborhood Revitalization factor: 188.555

**This information comes from the 2022 Budget Summary page. See instructions tab #13 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, 2022

## 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 15, 2021, 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 2022 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 2022 were increased based on increases or potential increases to rates.
c. Other 2022 budgeted receipts are deemed to be similar to prior years with increases anticipated.

Expenditures –

a. Budgeted expenditures for personal services in 2022 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 2022 budgeted expenditures are deemed to be similar to prior years with increases anticipated.
d. No major projects are anticipated for 2022 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 recongnized 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

RECEIVED
AUG 18 2021
By:

**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 18 day of August, 2021, 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 18 day of August, 2021.

Cheri Dawn Parks
Notary Public's Signature

My commission expires: 8-1-23

| | |
|---|---|
| Publication Fee | $ 111.60 |
| Affidavit, Notary's Fee | $ 1.00 |
| Additional copies ___ @___ | $ |
| Total Publication Fee | $ 112.60 |

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

**NOTICE OF BUDGET HEARING**

2022

The governing body of
**City of Phillipsburg**
will meet on September 7, 2021 at 5:45 pm at Huck Boyd Community Center, 860 Park 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 St and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2020 | | Current Year Estimate for 2021 | | Proposed Budget Year for 2022 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Estimate Tax Rate * |
| General | 1,292,449 | 40.059 | 1,287,800 | 40.382 | 1,522,382 | 503,394 | 41.254 |
| Bond & Interest | 95,112 | 1.317 | 180,781 | 1.852 | 169,132 | 23,334 | 1.912 |
| Library | 66,000 | 5.000 | 71,250 | 5.000 | 77,500 | 61,008 | 5.000 |
| Employee Benefit | 519,878 | 11.648 | 557,000 | 14.867 | 663,000 | 212,414 | 17.408 |
| Fire Equipment Capital Outlay | | 2.000 | 145,000 | 2.000 | 214,175 | 24,401 | 2.000 |
| Industrial Development | 36,441 | 1.000 | 45,000 | 1.000 | 62,780 | 12,201 | 1.000 |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 344,828 | | 223,500 | | 388,536 | | |
| Special Parks & Recreation | 1,758 | | 5,000 | | 55,972 | | |
| Law Enforcement | 297,207 | | 280,000 | | 325,001 | | |
| Fire Department | 46,593 | | 67,000 | | 170,129 | | |
| | | | | | | | |
| Water & Sewer Utility | 1,171,464 | | 1,242,000 | | 2,668,455 | | |
| Solid Waste | 303,130 | | 280,000 | | 746,230 | | |
| Aquatic Center | 489,999 | | 518,000 | | 778,052 | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 137,512 | | | | | | |
| Non-Budgeted Funds-B | 1,268,258 | | | | | | |
| Non-Budgeted Funds-C | 526,223 | | | | | | |
| | | | | | | | |
| Totals | 6,596,852 | 61.024 | 4,902,331 | 65.101 | 7,841,344 | 836,752 | 68.574 |
| *Revenue Neutral Rate*** | | | | | | | 64.276 |
| Less: Transfers | 521,782 | | 623,000 | | 1,166,000 | | |
| Net Expenditure | 6,075,070 | | 4,279,331 | | 6,675,344 | | |
| Total Tax Levied | 706,316 | | 784,332 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 11,574,213 | | 12,047,745 | | 12,202,330 | | |

| Outstanding Indebtedness, January 1, | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | 410,000 | 330,000 | 1,149,201 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 410,000 | 330,000 | 1,149,201 |

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Tiffini Gross
City Official Title: City Clerk

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 this projected budget.

(First published in the Phillips County Review August 18, 2021)1t