2026

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 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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	1,903,597	678,940	41.983
Debt Service	10-113	8	85,810	33,067	.996
Library	12-1220	8	95,640	82,652	4.989
Employee Benefit	12-16, 102	9	419,000	209,967	12.674
Fire Equipment Capital Outlay	12-110b	9	340,591	33,055	1.995
Industrial Development	12-1617h	10	142,703	16,536	.998
		10			
Special Highway		11	535,480		
Special Parks & Recreation		11	37,652		
Law Enforcement		12	450,000		
Fire Department		12	255,543		
Water & Sewer Utility		13	2,986,985		
Solid Waste		14	674,000		
Aquatic Center		15	797,700		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Totals		xxxxx	8,724,701	1,054,217	
Budget Hearing Notice		19			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		19			16,566,526
RNR Hearing Notice		20			Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization		21			

Rate
63.635

Revenue Neutral Rate 63.777

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Attest: August 25th, 2025

Joanette Harris
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 finanacial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

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, 2026

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 31, 2025 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 2026 are based on estimates provided by the County Treasurer, and the property valuation provided by the County Clerk.

b. Water sales and sewer charges budgeted for 2026 were increased based on increases or potential increases to rates.

c. Other 2026 budgeted receipts are deemed to be similar to prior years with increases anticipated.

Expenditures –

a. Budgeted expenditures for personal services in 2026 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 2026 budgeted expenditures are deemed to be similar to prior years with increases anticipated.

d. No major projects are anticipated for 2026 at this time.

e. There will not be any catastrophic events or circumstances beyond the City's control that would affect the above assumptions.

Note C: BASIS OF ACCOUNTING

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

City of Phillipsburg

2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	672,162	92,656	2,131	2,864	3,302	881
Bond & Interest	30,760	4,240	97	131	151	40
Library	74,896	10,324	237	319	368	98
Employee Benefit	230,220	31,735	729	981	1,131	302
Fire Equipment Capital (	30,767	4,241	97	131	151	40
Industrial Development	15,390	2,121	49	66	76	20
TOTAL	1,054,195	145,317	3,340	4,492	5,179	1,381

County Treas Motor Vehicle Estimate	145,317				
County Treas Recreational Vehicle Estimate		3,340			
County Treas 16/20M Vehicle Estimate			4,492		
County Treas Commercial Vehicle Tax Estimate				5,179	
County Treas Watercraft Tax Estimate					1,381

Motor Vehicle Factor	0.13785				
Recreational Vehicle Factor		0.00317			
16/20M Vehicle Factor			0.00426		
Commercial Vehicle Factor				0.00491	
Watercraft Factor					0.00131

City of Phillipsburg 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Special Highway	240,000	250,000	327,360	12-1,119
General	Law Enforcement	400,000	420,000	435,000	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	90,000	35,000	38,575	12-825d
Water & Sewer	Capital Improvements				12-825d
Solid Waste	Equipment Reserve	139,264	140,000	140,000	12-825d
	Totals	919,264	895,000	990,935	
	Adjustments				
	Adjusted Totals	919,264	895,000	990,935	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Phillipsburg

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
KDHE-Quanz	4/15/2020	8/1/2040	2.54	572,470	397,795	02 & 08	02 & 08	1,376	18,309	4,717	18,777
KDHE-Water Meters	1/6/2020	8/1/2030	1.65	535,329	326,090	02 & 08	02 & 08	4,070	52,140	3,390	53,004
Total G.O. Bonds					**723,885**			**5,446**	**70,449**	**8,107**	**71,781**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
-					-					-	
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**723,885**			**5,446**	**70,449**	**8,107**	**71,781**

City of Phillipsburg

2026

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 2025	Payments Due 2025	Payments Due 2026
				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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	445,810	380,997	319,107
Receipts:			
Ad Valorem Tax	584,637	672,162	xxxxxxxxxxxxxxxx
Delinquent Tax	6,531	15,000	15,000
Motor Vehicle Tax	81,827	53,555	92,656
Recreational Vehicle Tax	1,727	1,314	2,131
16/20M Vehicle Tax	2,051	2,107	2,864
Commercial Vehicle Tax	2,115	1,840	3,302
Watercraft Tax	837	844	881
Gross Earning (Intangible) Tax	25,774	33,575	40,612
LAVTR			0
City and County Revenue Sharing			0
Excise	60	20	20
Special Assessment	136	1,200	1,300
Local Alcoholic Liquor	9,549	11,111	9,203
Franchise Taxes	158,090	170,000	180,000
Animal Tags	1,868	2,500	2,500
Federal or State Grant			
Fines	18,764	20,000	23,000
Reimbursed Expenses	14,313		
Campground Fees	8,965	9,000	10,000
Local Retail Sales Tax	315,654	320,000	320,000
Licenses & Permits	6,735	7,000	7,000
Other Cash Receipts	58		
Non-Federal or State Grant			
Rents	18,451	18,000	18,000
Cemetery Lots & Care	24,179	14,000	14,000
Airport Rents & Grains	352	1,000	1,000
Airport Aviation Gas	4,888	10,000	15,000
Jet Fuel	5,350	10,000	15,000
Airport Courtesy Car	40	100	100
Airport Sales Tax Collected	921	2,500	4,000
Airport Miscellaneous		2,500	5,000
Zoning Applications	700	500	500
Transportation Passes	7,542	16,000	16,500
NW Transit Council	36,831	45,000	45,000
Bad Checks/Debt Collected	1,080	1,500	1,500
PY Cancelled Encumbrances			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	161,359	75,000	75,000
Neighborhood Revitalization Rebate	(7,794)	(7,518)	-4,104
Miscellaneous	1,689	1,000	1,898
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,495,279**	**1,510,810**	**918,863**
Resources Available:	**1,941,089**	**1,891,807**	**1,237,970**

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

Budgeted Year: 2026

Library found in: City of Phillipsburg
Phillips County

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

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem	$74,896	$82,652
Delinquent Tax	$2,500	$2,500
Motor Vehicle Tax	$6,262	$10,324
Recreational Vehicle Tax	$154	$237
16/20M Vehicle Tax	$246	$319
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$84,058	$96,032
Difference in Total Taxes:	$11,974	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$15,396,118	$16,529,524
Did Assessed Valuation Decrease?	No	
Levy Rate	4.865	5.000
Difference in Levy Rate:	0.135	
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.

City of Phillipsburg

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,941,089	1,891,807	1,237,970
Expenditures:			
General Govt	298,168	305,000	334,000
Community Building	25,041	34,500	48,000
Municipal Court	37,083	42,700	54,000
Park Department	48,841	54,000	78,000
Cemetery	45,804	50,500	61,000
Street Lighting	47,993	50,000	59,680
Airport	133,418	105,000	125,000
Planning Department	350	1,500	3,000
Sub-Total detail page 7b	636,698	643,200	762,680
Transportation Department	55,708	60,500	63,000
Library Support	57,318	58,300	60,000
Shade Tree	204	1,500	2,500
Armory	18,183	23,200	29,000
Concrete Improvements	17,415	22,000	96,207
Code Enforcement	70,825	28,500	50,850
Animal Control	6,216	6,500	9,000
Transfers	690,000	720,000	812,360
Sub-Total detail page 7c	915,869	920,500	1,122,917
Beautification	7,525	9,000	18,000
Sub-Total detail page 7d	7,525	9,000	18,000
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,560,092**	**1,572,700**	**1,903,597**
Unencumbered Cash Balance Dec 31	380,997	319,107	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,964,700	2,111,700	1,903,597
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,903,597
		Tax Required	665,627
	Delinquent Comp Rate:	2.0%	13,313
		Amount of 2025 Ad Valorem Tax	678,940

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 2024, the projected financial information for 2025, or the projected budget for 2026.

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Govt			
Personal Services	157,071	160,000	200,000
Contractual	54,255	55,000	70,000
Commodities	82,662	85,000	35,000
Capital Outlay	4,180	5,000	29,000
Total	**298,168**	**305,000**	**334,000**
Community Building			
Personal Services	6,845	13,500	15,000
Contractual	16,630	18,000	20,000
Commodities	1,566	3,000	8,000
Capital Outlay			5,000
Total	**25,041**	**34,500**	**48,000**
Municipal Court			
Personal Services	24,755	28,000	35,000
Contractual	12,068	14,000	18,000
Commodities	260	700	1,000
Capital Outlay			
Total	**37,083**	**42,700**	**54,000**
Park Department			
Personal Services	22,164	28,000	30,000
Contractual	17,896	15,000	18,000
Commodities	7,433	8,000	15,000
Capital Outlay	1,348	3,000	15,000
Total	**48,841**	**54,000**	**78,000**
Cemetery			
Personal Services	22,437	25,000	30,000
Contractual	18,872	20,000	20,000
Commodities	3,589	4,500	6,000
Capital Outlay	906	1,000	5,000
Total	**45,804**	**50,500**	**61,000**
Street Lighting			
Personal Services			
Contractual	47,993	50,000	59,553
Commodities			127
Capital Outlay			
Total	**47,993**	**50,000**	**59,680**
Airport			
Personal Services	31,951	35,000	45,000
Contractual	75,468	35,000	40,000
Commodities	19,221	25,000	30,000
Capital Outlay	6,778	10,000	10,000
Total	**133,418**	**105,000**	**125,000**
Planning Department			
Personal Services			
Contractual	350	1,500	3,000
Commodities			
Capital Outlay			
Total	**350**	**1,500**	**3,000**
Page 1 - Total	**636,698**	**643,200**	**762,680**

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Transportation Department			
Personal Services	39,891	42,000	43,000
Contractual	6,900	7,500	8,000
Commodities	4,764	5,000	5,500
Capital Outlay	4,153	6,000	6,500
Total	**55,708**	**60,500**	**63,000**
Library Support			
Personal Services	8,207	8,500	9,000
Contractual	48,789	49,000	49,500
Commodities	322	800	1,500
Capital Outlay			
Total	**57,318**	**58,300**	**60,000**
Shade Tree			
Personal Services			
Contractual	200	1,500	2,000
Commodities	4		500
Capital Outlay			
Total	**204**	**1,500**	**2,500**
Armory			
Personal Services	6,351	9,200	11,500
Contractual	10,113	12,000	15,000
Commodities	1,719	1,500	2,000
Capital Outlay		500	500
Total	**18,183**	**23,200**	**29,000**
Concrete Improvements			
Personal Services			15,500
Contractual		2,000	41,000
Commodities	17,415	20,000	39,197
Capital Outlay			510
Total	**17,415**	**22,000**	**96,207**
Code Enforcement			
Personal Services	816	3,000	8,000
Contractual	69,915	25,000	42,350
Commodities	94	500	500
Capital Outlay			
Total	**70,825**	**28,500**	**50,850**
Animal Control			
Personal Services	4,229	5,000	6,000
Contractual	1,091	500	1,000
Commodities	896	1,000	2,000
Capital Outlay			
Total	**6,216**	**6,500**	**9,000**
Transfers			
Transfer to Law Enforcement	400,000	420,000	435,000
Transfer to Fire Department	50,000	50,000	50,000
Transfer to Equipment Reserve			
Transfer to Special Highway	240,000	250,000	327,360
Transfer to Capital Improvement			
		0	0
Total	**690,000**	**720,000**	**812,360**
Page 2 -Total	915,869	920,500	1,122,917
Page 1 -Total	**636,698**	**643,200**	**762,680**
Grand Total	**1,552,567**	**1,563,700**	**1,885,597**

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

Adopted Budget **General Fund - Detail Page 3**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Beautification			
Personal Services	4,168	6,000	9,000
Contractual		1,000	1,000
Commodities	3,357	2,000	3,000
Capital Outlay			5,000
Total	**7,525**	**9,000**	**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**
Total	**0**	**0**	**0**
Page 3 - Total	**7,525**	**9,000**	**18,000**

Adopted Budget **General Fund - Detail Page 4**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 4 -Total	0	0	0

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

City of Phillipsburg 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond & Interest**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,311	20,529	7,956
Receipts:			
Ad Valorem Tax	54,341	30,760	xxxxxxxxxxxxxxx
Delinquent Tax	316	2,000	2,000
Motor Vehicle Tax	3,833	4,981	4,240
Recreational Vehicle Tax	81	122	97
16/20M Vehicle Tax	95	196	131
Commercial Vehicle Tax	99	171	151
Watercraft Tax	40	79	40
Excise	3	1	1
Transfer from Water & Sewer Fund	90,000	35,000	38,575
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(725)	(274)	-200
Miscellaneous			400
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**148,083**	**73,036**	**45,435**
Resources Available:	**162,394**	**93,565**	**53,391**
Expenditures:			
GO Water Bond Principal	55,000	0	0
GO Water Bond Interest	1,254	0	0
KDHE-Quanz Bond Principal	17,853	18,309	18,777
KDHE-Quanz Bond Interest	1,439	1,376	4,717
KDHE-Quanz Bond Service Fee	9,006	8,612	4,803
KDHE-Water Meters Bond Principal	51,291	52,140	53,004
KDHE-Water Meters Bond Interest	1,276	4,070	3,390
KDHE-Water Meters Bond Service Fee	4,740	1,096	913
Commission & Postage	6	6	6
Cash Basis Reserve (2026 column)			
Miscellaneous			200
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**141,865**	**85,609**	**85,910**
Unencumbered Cash Balance Dec 31	20,529	7,956	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	152,965	97,172	85,810
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	85,810
		Tax Required	32,419
	Delinquent Comp Rate:	2.0%	648
		Amount of 2025 Ad Valorem Tax	33,067

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,261	1,261	1,261
Receipts:			
Ad Valorem Tax	68,360	74,896	xxxxxxxxxxxxxxx
Delinquent Tax	788	2,500	2,500
Motor Vehicle Tax	9,901	6,262	10,324
Recreational Vehicle Tax	209	154	237
16/20M Vehicle Tax	249	246	319
Commercial Vehicle Tax	256	215	368
Watercraft Tax	101	99	98
Excise	7	1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(911)	(652)	-499
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**78,960**	**83,721**	**13,348**
Resources Available:	**80,221**	**84,982**	**14,609**
Expenditures:			
Library Appropriation	78,960	83,721	95,640
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**78,960**	**83,721**	**95,640**
Unencumbered Cash Balance Dec 31	1,261	1,261	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	83,400	88,650	95,640
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	95,640
		Tax Required	81,031
	Delinquent Comp Rate:	2.0%	1,621
		Amount of 2025 Ad Valorem Tax	82,652

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 2024, the projected financial information for 2025, or the projected budget for 2026.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	195,984	250,001	168,577
Receipts			
Ad Valorem Tax	221,041	230,220	xxxxxxxxxxxxxxxx
Delinquent Tax	2,824	8,400	8,400
Motor Vehicle Tax	34,552	20,246	31,735
Recreational Vehicle Tax	729	497	729
16/20M Vehicle Tax	865	796	981
Commercial Vehicle Tax	893	696	1,131
Watercraft Tax	353	320	302
Excise Tax	26	4	4
Reimbursements	320	500	1,500
Neighborhood Revitalization Rebate	(2,946)	(2,103)	-1,259
Miscellaneous		900	1,050
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**258,657**	**260,476**	**44,573**
Resources Available:	**454,641**	**510,477**	**213,150**
Expenditures			
Social Security & Medicare	35,934	48,000	54,000
Retirement	43,967	55,000	65,000
Workman's Compensation	6,423	15,000	31,500
Unemployment Insurance	478	4,000	5,500
Life & Disability Insurance	886	2,500	5,000
Account Administration	392	1,800	7,000
Health Savings Account		1,800	4,000
Health Insurance	110,797	182,000	199,000
Other Insurance Premium	5,760	6,800	10,000
Cash Forward (2026 column)			
Miscellaneous	3	25,000	38,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**204,640**	**341,900**	**419,000**
Unencumbered Cash Balance Dec 31	250,001	168,577	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	381,000	406,000	419,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	419,000
		Tax Required	205,850
	Delinquent Comp Rate	2.0%	4,117
		Amount of 2025 Ad Valorem Tax	209,967

Adopted Budget **Fire Equipment Capital Outlay**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	397,492	365,537	283,723
Receipts			
Ad Valorem Tax	27,347	30,767	xxxxxxxxxxxxxxxx
Delinquent Tax	315		
Motor Vehicle Tax	3,962	2,505	4,241
Recreational Vehicle Tax	84	61	97
16/20M Vehicle Tax	99	99	131
Commercial Vehicle Tax	102	86	151
Watercraft Tax	41	40	40
Excise	3	0	
Other Cash Receipts		0	
Non-Federal Grants & Gifts		50,000	20,000
Transfer from General			
Neighborhood Revitalization Rebate	(365)	(372)	-199
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**31,588**	**83,186**	**24,461**
Resources Available:	**429,080**	**448,723**	**308,184**
Expenditures			
Capital Outlay	63,543	165,000	340,591
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	63,543	165,000	340,591
Unencumbered Cash Balance Dec 31	365,537	283,723	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	328,035	404,930	340,591
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	340,591
		Tax Required	32,407
	Delinquent Comp Rate	2.0%	648
		Amount of 2025 Ad Valorem Tax	33,055

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 2024, the projected financial information for 2025, or the projected budget for 2026

City of Phillipsburg 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	115,176	130,963	119,787
Receipts:			
Ad Valorem Tax	13,666	15,390	xxxxxxxxxxxxxxxxx
Delinquent Tax	158	700	700
Motor Vehicle Tax	1,981	1,252	2,121
Recreational Vehicle Tax	42	31	49
16/20M Vehicle Tax	50	49	66
Commercial Vehicle Tax	51	43	76
Watercraft Tax	20	20	20
Excise	1	2	2
Other		1,000	3,670
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(182)	(138)	-100
Miscellaneous			100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,787**	**18,349**	**6,704**
Resources Available:	**130,963**	**149,312**	**126,491**
Expenditures:			
Contractual Services		29,525	142,703
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**29,525**	**142,703**
Unencumbered Cash Balance Dec 31	130,963	119,787	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	111,900	79,525	142,703
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	142,703
		Tax Required	16,212
	Delinquent Comp Rate:	2.0%	324
		Amount of 2025 Ad Valorem Tax	16,536

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2025 Ad Valorem Tax	0

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the financial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	50,951	138,319	179,709
Receipts:			
State of Kansas Gas Tax	61,138	66,390	66,390
County Transfers Gas		0	0
Highway Connecting Link	24,807	25,000	30,000
Sale of Equipment	0	3,000	5,000
Sales Tax Collected	0	500	500
Fund Transfer from General	240,000	250,000	327,360
Prior Year Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous		5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**325,945**	**349,890**	**434,250**
Resources Available:	**376,896**	**488,209**	**613,959**
Expenditures:			
Operations			
Salaries	149,183	155,000	137,980
Contractual	12,320	20,000	150,000
Commodities	68,401	46,000	125,000
Capital Outlay	4,655	80,000	115,000
Total	**234,559**	**301,000**	**527,980**
Administration			
Salaries	3,818	7,000	7,000
Contractual			
Commodities	200	500	500
Capital Outlay			
Total	**4,018**	**7,500**	**7,500**
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**238,577**	**308,500**	535,480
Unencumbered Cash Balance Dec 31	138,319	179,709	78,479
2024/2025/2026 Budget Authority Amoun	370,480	335,480	535,480

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	39,250	48,491	52,202
Receipts:			
Local Liquor Tax	9,548	11,111	9,203
Nonfederal Grants & Gifts			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,548**	**11,111**	**9,203**
Resources Available:	**48,798**	**59,602**	**61,405**
Expenditures:			
Contractual		1,000	9,652
Commodities	259	1,400	13,000
Capital Outlay	48	5,000	15,000
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**307**	**7,400**	**37,652**
Unencumbered Cash Balance Dec 31	48,491	52,202	23,753
2024/2025/2026 Budget Authority Amoun	43,284	43,284	37,652

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Law Enforcement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-4,385	15,195	27,195
Receipts:			
Transfer from General Fund	400,000	420,000	435,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**400,000**	**420,000**	**435,000**
Resources Available:	**395,615**	**435,195**	**462,195**
Expenditures:			
Personal Services			
Contractual	380,420	408,000	450,000
Commodities			
Capital Outlay			
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**380,420**	**408,000**	**450,000**
Unencumbered Cash Balance Dec 31	15,195	27,195	12,195
2024/2025/2026 Budget Authority Amount	580,000	408,000	450,000

Adopted Budget

Fire Department	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	137,144	90,801	108,801
Receipts:			
Office & Building Rent			
Rural Fire Contract	10,368	50,000	50,000
Nonfederal Grants	15,000	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	**75,368**	**151,000**	**150,000**
Resources Available:	**212,512**	**241,801**	**258,801**
Expenditures:			
City Fire Dept.			
Personal Services	8,387	6,000	27,000
Contractual	14,724	10,000	20,000
Commodities	30,079	18,000	30,000
Capital Outlay	33,461	75,000	108,543
Total	**86,651**	**109,000**	**185,543**
Rural Fire Dept.			
Contractual	19,163	12,000	15,000
Commodities	15,897	5,000	20,000
Capital Outlay		7,000	35,000
Total	**35,060**	**24,000**	**70,000**
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**121,711**	**133,000**	**255,543**
Unencumbered Cash Balance Dec 31	90,801	108,801	3,258
2024/2025/2026 Budget Authority Amount	167,530	167,530	255,543

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water & Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,250,458	1,779,910	1,727,510
Receipts:			
Water Sales	1,526,866	1,680,000	1,800,000
Water Penalties	8,155	9,000	9,500
Water Sales Tax	52,993	53,000	53,500
Water Other Receipts	3,305	4,000	4,000
Water Coin Machine Sales	1,851	2,000	2,000
Water Protection Fee	7,669	7,800	7,900
Water Sale of Equipment	5,266	5,000	5,000
Water Return Check Charge	305	450	525
Water-Connects/Disconnects	6,169	7,000	7,200
Water-Reimbursements			
Water-New Service		3,000	3,500
Sewer-Charges	452,039	453,000	466,000
Sewer-Machine & Bld Rent			
Sewer-Connects/Disconnects			
Sewer-Dump Station Fee	2,753	2,850	3,150
Sewer-Sale of Equip			
Sewer-Other Receipts			
Sewer Penalties	4,975	3,000	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,072,346**	**2,230,100**	**2,365,275**
Resources Available:	**3,322,804**	**4,010,010**	**4,092,785**
Expenditures:			
Water Production			
Personal Services	26,125	45,000	50,500
Contractual	120,267	130,000	150,000
Commodities	8,215	15,000	40,000
Capital Outlay	985	250,000	120,000
Total	**155,592**	**440,000**	**360,500**
Water Distribution			
Personal Services	325,502	340,000	450,000
Contractual	99,911	171,000	180,000
Commodities	310,911	400,000	500,000
Capital Outlay	87,227	150,000	400,000
Total	**823,551**	**1,061,000**	**1,530,000**
Water General/Administration			
Personal Services	48,468	55,000	60,000
Contractual	26,055	30,000	35,000
Commodities	882	2,000	3,000
Capital Outlay	0		
Total	**75,405**	**87,000**	**98,000**
Water Non-Operating			
Sales Tax	46,449	50,000	52,000
State Water Fee	9,424	10,000	10,500
KS Clean Drinking Water Fee	8,835	9,500	10,000
Fund Transfer to Equipment Reserve			
Fund Transfer to Bond & Interest Fund	90,000	35,000	38,575
Total	**154,708**	**104,500**	**111,075**
Sewer Commercial & General			
Personal Services	76,457	108,000	109,000
Contractual	87,997	125,000	129,000
Commodities	38,745	78,000	82,000
Capital Outlay	85,816	225,000	500,000
Total	**289,015**	**536,000**	**820,000**
Sewer Administration			
Personal Services	31,921	39,000	41,000
Contractual	12,271	14,000	20,010
Commodities	431	1,000	1,400
Capital Outlay			
Transfer to Equipment Reserve			
Total	**44,623**	**54,000**	**62,410**
Cash Forward (2026 column)			
Miscellaneous			5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,542,894**	**2,282,500**	**2,986,985**
Unencumbered Cash Balance Dec 31	1,779,910	1,727,510	1,105,800
2024/2025/2026 Budget Authority Amoun	2,138,985	2,505,985	2,986,985

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the finanacial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Phillipsburg 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	331,133	306,302	234,002
Receipts:			
Fees Collected	421,478	425,000	428,000
Sales Tax	7	200	200
Sales of Containers	78	2,000	2,000
Equipment Rental	2,850	4,000	4,000
Other Cash Receipts	5,937	500	1,000
Yard Waste	6,147	8,000	9,000
Insurance Reimbursement			
Prior Year Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**436,497**	**439,700**	**444,200**
Resources Available:	**767,630**	**746,002**	**678,202**
Expenditures:			
Operating			
Personal Services	127,726	130,000	140,000
Contractual	109,851	150,000	200,000
Commodities	27,838	32,000	50,000
Capital Outlay	8,666		57,000
Total	**274,081**	**312,000**	**447,000**
Administration			
Personal Services	35,830	45,000	52,000
Contractual	11,622	13,000	15,000
Commodities	531	2,000	20,000
Capital Outlay			
Total	**47,983**	**60,000**	**87,000**
Transfer to Equipment Reserve	139,264	140,000	140,000
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**461,328**	**512,000**	**674,000**
Unencumbered Cash Balance Dec 31	306,302	234,002	4,202
2024/2025/2026 Budget Authority Amoun	657,407	657,407	674,000

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City of Phillipsburg 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Aquatic Center**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	344,263	448,082	475,382
Receipts:			
Local Sales Tax	631,308	635,000	638,000
Outdoor Pool Concessions	13,518	14,000	14,500
Outdoor Pool Lessons	3,600	4,000	5,000
Outdoor Pool Tickets	20,709	22,000	22,000
Outdoor Pool Sales Tax Collected	686	1,500	1,500
Indoor Pool Lessons	0	300	300
Indoor Pool Tickets	3,038	3,200	3,200
Interest on Idle Funds			
Miscellaneous	237		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**673,096**	**680,000**	**684,500**
Resources Available:	**1,017,359**	**1,128,082**	**1,159,882**
Expenditures:			
Administration			
Personal Services	25,399	40,000	41,000
Contractual	6	1,000	6,000
Commodities	50	1,000	4,000
Capital Outlay			
Total	**25,455**	**42,000**	**51,000**
Indoor Pool			
Personal Services	106,595	108,000	115,000
Contractual	35,700	47,000	71,000
Commodities	3,194	14,000	50,000
Capital Outlay	0	15,000	20,000
Total	**145,489**	**184,000**	**256,000**
Outdoor Pool			
Personal Services	82,798	86,000	97,000
Contractual	25,610	28,000	30,000
Commodities	67,958	75,000	40,000
Capital Outlay		15,000	100,000
Total	**176,366**	**204,000**	**267,000**
Lease Payments	221,967	222,700	223,700
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**569,277**	**652,700**	**797,700**
Unencumbered Cash Balance Dec 31	448,082	475,382	362,182
2024/2025/2026 Budget Authority Amount	717,360	718,460	797,700

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City of Phillipsburg

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Meter Deposit		(2) Fund Name: Equipment Reserve		(3) Fund Name: Endowments		(4) Fund Name: Employee Flex Benefit		(5) Fund Name: Foundation Grants Fund		
Unencumbered Cash Balance Jan 1	22,570	Unencumbered Cash Balance Jan 1	769,366	Unencumbered Cash Balance Jan 1	20,088	Unencumbered Cash Balance Jan 1	12,863	Unencumbered Cash Balance Jan 1	113,008	937,895
Receipts		Receipts		Receipts		Receipts		Receipts		
Receipts	5,110	Trans from Solid Waste	139,264	Interest on Idle Funds	820	Receipts	58,083			
Total Receipts	5,110	Total Receipts	139,264	Total Receipts	820	Total Receipts	58,083	Total Receipts	0	203,277
Resources Available	27,680	Resources Available	908,630	Resources Available	20,908	Resources Available	70,946	Resources Available	113,008	1,141,172
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
Expenditures	5,142	Capital Outlay	145,485	Commodities		Expenditures	61,252	Contractual Services	8,417	
								Capital Outlay	67,120	
Total Expenditures	5,142	Total Expenditures	145,485	Total Expenditures	0	Total Expenditures	61,252	Total Expenditures	75,537	287,416
Cash Balance Dec 31	22,538	Cash Balance Dec 31	763,145	Cash Balance Dec 31	20,908	Cash Balance Dec 31	9,694	Cash Balance Dec 31	37,471	**853,756** **
										853,756 **

**Note: These two block figures should agree.

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City of Phillipsburg

NON-BUDGETED FUNDS (B)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name: Capital Improvement		(2) Fund Name: FAA Airport Grant Fund		(3) Fund Name: Municipal Court Bonds		(4) Fund Name: KDOT Airport Project		(5) Fund Name: artially Self-Funded Health Ir		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	516,604	Cash Balance Jan 1	-439,502	Cash Balance Jan 1	0	Cash Balance Jan 1	-402,377	Cash Balance Jan 1	17,650	-307,625
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Local Retailer's Sales Tax	315,653	Federal Grant	295,761	Receipts	226	State Grant	130,961	Interest on Idle Funds	36	
								Other Income	174	
Total Receipts	315,653	Total Receipts	295,761	Total Receipts	226	Total Receipts	130,961	Total Receipts	210	742,811
Resources Available	832,257	Resources Available	-143,741	Resources Available	226	Resources Available	-271,416	Resources Available	17,860	435,186
Expenditures:		Expenditures		Expenditures		Expenditures		Expenditures		
Street Commodities	14,888	Contractual Services	266,946	Expenditures	82	Contractual Services	4,320	Contractual Services		
Street Capital Outlay	185,638							Capital Outlay		
Park Commodities	15,500									
Water Distr Cap Outlay	25,816									
Sewer Commodities										
Sewer Capital Outlay										
Water Production Capital Outlay										
Total Expenditures	241,842	Total Expenditures	266,946	Total Expenditures	82	Total Expenditures	4,320	Total Expenditures	0	513,190
Cash Balance Dec 31	590,415	Cash Balance Dec 31	-410,687	Cash Balance Dec 31	144	Cash Balance Dec 31	-275,736	Cash Balance Dec 31	17,860	-78,004 **
			See Tab B				See Tab B			-78,004 **

**Note: These two block figures should agree.

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City of Phillipsburg

NON-BUDGETED FUNDS (C)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Risk Management Reserv		**ARPA Grant**		**Fight Addiction Fund**		**Fire Insurance Fund**				
Unencumbered		Unencumbered	-	Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	20,000	Cash Balance Jan 1	105,296	Cash Balance Jan 1	7,349	Cash Balance Jan 1	1,635	Cash Balance Jan 1		134,280
Receipts		Receipts		Receipts		Receipts		Receipts		
		Interest on Idle Funds	375	Opiod Settlement	7,523					
Total Receipts	0	Total Receipts	375	Total Receipts	7,523	Total Receipts	0	Total Receipts	0	7,898
Resources Available	20,000	Resources Available	105,671	Resources Available	14,872	Resources Available	1,635	Resources Available	0	142,178
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
		Personal Services	59,540			Contractual				
		Capital Outlay	46,203							
Total Expenditures	0	Total Expenditures	105,743	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	105,743
Cash Balance Dec 31	20,000	Cash Balance Dec 31	-72	Cash Balance Dec 31	14,872	Cash Balance Dec 31	1,635	Cash Balance Dec 31	0	**36,435** **
			See Tab B							**36,435** **

**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
2026 City

The governing body of

City of Phillipsburg

will meet on September 1, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,560,092	42.738	1,572,700	43.658	1,903,597	678,940	41.074
Bond & Interest	141,865	3.975	85,609	1.998	85,810	33,067	2.000
Library	78,960	4.997	83,721	4.865	95,640	82,652	5.000
Employee Benefit	204,640	16.156	341,900	14.953	419,000	209,967	12.703
Fire Equipment Capital Outl	63,543	1.999	165,000	1.998	340,591	33,055	2.000
Industrial Development		0.999	29,525	1.000	142,703	16,536	1.000
Special Highway	238,577		308,500		535,480		
Special Parks & Recreation	307		7,400		37,652		
Law Enforcement	380,420		408,000		450,000		
Fire Department	121,711		133,000		255,543		
Water & Sewer Utility	1,542,894		2,282,500		2,986,985		
Solid Waste	461,328		512,000		674,000		
Aquatic Center	569,277		652,700		797,700		
Non-Budgeted Funds-A	287,416						
Non-Budgeted Funds-B	513,190						
Non-Budgeted Funds-C	105,743						
Totals	6,269,963	70.864	6,582,555	68.472	8,724,701	1,054,217	63.777
						*Revenue Neutral Rate***	63.777
Less: Transfers	919,264		895,000		990,935		
Net Expenditure	5,350,699		5,687,555		7,733,766		
Total Tax Levied	1,004,414		1,054,195		xxxxxxxxxxxxxxx		
Assessed Valuation	14,173,602		15,396,118		16,529,524		
Outstanding Indebtedness, January 1.	2023		2024		2025		
G.O. Bonds	972,471		848,029		723,885		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	972,471		848,029		723,885		

*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 2, 2025

Resolution No. _____

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	**0**	**6**	**0**

Certified:

Brandi Spray

Brandi Spray, City Clerk