NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING
The governing body of
Phillips County
will meet on August 26, 2024 at 10:30 AM at County Courtroom at the County Courthouse 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.
REVENUE NEUTRAL RATE HEARING WILL BE HELD AT 10:30 AM PRIOR TO THE BUDGET HEARING
Detailed budget information is available at County Clerk's Office and will be available at this hearing.
BUDGET SUMMARY
Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025			
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Est. Tax Rate*	Revenue Neutral Rate**
General	2,364,456	21.875	2,429,961	24.727	2,552,947	1,988,925	22.741	
Road & Bridge	3,196,117	31.789	3,095,771	35.391	3,134,004	2,993,035	34.222	
Landfill	659,576		807,600	2.664	943,400	332,656	3.804	
EMS- Ambulance	663,668	2.212	575,000	3.919	634,200	546,119	6.244	
County Health	721,100	3.293	633,771	3.455	647,204	503,252	5.754	
Noxious Weed	163,051	1.500	215,420	1.500	243,670	131,188	1.500	
Appraisers Cost	144,607	1.682	151,236	1.680	136,978	145,819	1.667	
Election	56,408	0.252	125,000	1.778	87,000	92,240	1.055	
Employee Benefits	2,466,212	30.888	2,378,500	21.029	2,412,500	2,514,355	28.749	
Conservation	25,130	0.333	30,000	0.400	35,000	39,016	0.446	
County Fair	28,417	0.371	28,000	0.368	28,000	30,768	0.352	
Historical Society	18,018	0.209	15,850	0.207	15,850	17,427	0.199	
Hospital Board	458,451	5.999	458,381	5.997	468,874	524,664	5.999	
Economic Development	506,010		528,132		528,132			
Mental Health	41,186	0.535	39,307	0.511	38,464	42,107	0.481	
Mental Retardation	56,350	0.733	52,560	0.688	52,560	57,697	0.660	
Asst Living Debt Service	236,164	3.000	248,215	2.999	256,487	262,376	3.000	
Noxious Weed Cap. Out.					56,088			
County 911	15,335		102,000		102,000			
Sp Alcohol Program	4,621		19,795		23,407			
Tourism & Promotion	94,998		100,000		100,000			
Local Emergency Planning Com.			5,100		5,100			
SUBTOTAL	11,919,875		12,039,599		12,501,865			
Non-Budgeted Funds-A	208,134							
Non-Budgeted Funds-B	527,721							
Non-Budgeted Funds-C	215,647							
Non-Budgeted Funds-D	585,814							
Non-Budgeted Funds-E	0							
Non-Budgeted Funds-F	1,765,514							
Non-Budgeted Funds-G	0							
Totals	15,222,705	104.671	12,039,599	107.313	12,501,865	10,221,644	116.873	88.737
Less: Transfers	2,670,139		1,629,795		1,644,959			
Net Expenditure	12,552,566		10,409,804		10,856,906			
Tax Levied for Budget Expenditures	7,462,717		7,760,647		8,351,900	1,869,743	Revitalization Rebates	
Assessed Valuation	71,297,027		72,319,200		87,458,536			

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds			0
Revenue Bonds			0
Other			0
Lease Pur. Princ.	3,840,525	4,130,193	4,230,707
Total	3,840,525	4,130,193	4,230,707

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025			
Other County Special District Funds	Expenditures	Actual 3.56276737	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Est. Tax Rate*	Revenue Neutral Rate*
Fire District No. 2	72,100	5.423	72,240	5.640	71,914	68,183	5.297	5.297
Fire District No. 3A	26,779	3.921	26,899	4.068	26,634	25,213	4.359	4.359
Freedom Township	2,609	0.824	2,673	0.825	2,634	1,339	0.807	0.807
Glenwood Township	2,023	1.624	1,926	1.717	1,927	1,824	1.865	1.865
Granite Township	2,905	1.108	2,903	1.197	2,874	2,782	1.020	1.020
Logan Township	1,522	0.334	5,330	0.324	5,288	1,340	0.319	0.319
Long Island Township	3,073	0.626	3,088	0.658	3,007	2,799	0.594	0.594
Mound Township	2,094	0.819	2,097	0.865	2,014	1,875	0.897	0.897
Phillipsburg Township	1,079	0.122	1,081	0.122	1,047	989	0.043	0.043
Plum Township	731	0.160	1,626	0.161	1,611	543	0.165	0.165
Prairie View Township	345	0.000	324	0.000	324	0	0.000	0.000
Rushville Township	838	0.609	851	0.631	836	789	0.661	0.661
Solomon Township	3,979	1.249	3,989	1.262	3,903	3,639	1.248	1.248
Sumner Township	770	0.534	908	0.562	899	613	0.620	0.620
Towanda Township	1,508	0.638	1,510	0.547	1,506	1,458	0.585	0.585
Valley Township	2,052	1.641	2,052	1.755	2,036	1,997	1.940	1.940
Walnut Township	4,513	2.575	4,520	2.735	4,491	4,449	2.896	2.896

Assessed Valuations			
Fire District 2	12,574,301	12,089,630	12,871,942
Fire District 3A	6,429,683	6,197,528	5,784,112
Freedom Township	1,625,580	1,623,331	1,659,430
Glenwood Township	1,122,886	1,062,022	977,795
Granite Township	2,509,976	2,323,335	2,727,458
Logan Township	4,005,049	4,130,716	4,201,749
Long Island Township	4,466,978	4,251,759	4,711,671
Mound Township	2,289,520	2,167,626	2,090,416
Phillipsburg Township	8,133,387	8,127,053	23,000,682
Plum Township	3,385,493	3,369,820	3,292,521
Prairie View Township	3,353,494	3,315,750	3,348,775
Rushville Township	1,294,962	1,250,330	1,193,350
Solomon Township	2,911,430	2,883,176	2,915,787
Sumner Township	1,148,434	1,090,601	988,355
Towanda Township	2,285,248	2,666,250	2,492,023
Valley Township	1,216,546	1,137,689	1,029,405
Walnut Township	1,727,463	1,626,706	1,536,198

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

Grant Rahjes
County Clerk