State of Kansas
City

2026

CERTIFICATE

To the Clerk of Anderson County, State of Kansas
We, the undersigned, officers of
City of Westphalia
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 expenditure for the various funds for the year 2026; and
(3) the Amount(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, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	71,258	14,521	12.929
Debt Service	10-113				
Library	12-1220				
Special Highway		7	33,551		
Sewer		7	66,272		
Non-Budgeted Funds		8			
Totals		xxxxxx	171,081	14,521	
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,123,109
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	12.922
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Mayor
Council Member
Council Member
Council Member

Date Attested: November 21st 2025

County Clerk

Governing Body

City of Westphalia

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	14,521	1,565	50	32	95	5
Debt Service						
Library						
TOTAL	14,521	1,565	50	32	95	5

County Treas Motor Vehicle Estimate 1,565

County Treas Recreational Vehicle Estimate 50

County Treas 16/20M Vehicle Estimate 32

County Treas Commercial Vehicle Tax Estimate 95

County Treas Watercraft Tax Estimate 5

Motor Vehicle Factor 0.10777

Recreational Vehicle Factor 0.00344

16/20 Vehicle Factor 0.00220

Commercial Vehicle Factor 0.00654

Watercraft Factor 0.00034

City of Westphalia 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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Westphalia

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sewer	11/14/1999	11/17/2039	3.25	182,000	97,500	May/Nov	Nov	1,584		1,502	
						Nov	Nov	6,584	5,100	6,502	5,100
Total G.O. Bonds					**97,500**			**8,168**	**5,100**	**8,004**	**5,100**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**97,500**			**8,168**	**5,100**	**8,004**	**5,100**

City of Westphalia

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items 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
None							
				Totals	**0**	**0**	**0**

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

City of Westphalia 2026

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	41,516	44,445	38,440
Receipts:			
Ad Valorem Tax	14,026	14,521	xxxxxxxxxxxxxxxx
Delinquent Tax	322		
Motor Vehicle Tax	1,172	1,535	1,565
Recreational Vehicle Tax	143	50	50
16/20M Vehicle Tax	63		32
Commercial Vehicle Tax		78	95
Watercraft Tax		11	5
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	2,806	3,000	3,000
Local Sales Tax	9,415	10,000	10,000
Franchise Tax	2,416	2,800	2,800
Dividends			
Reimbursement for Utilities (Firebarn)			
Reimbursement for Insurance (Firebarn)			
CMB Fees			
Insurance Refund	595	675	675
ARPA	1,320		
Interest on Idle Funds	132	75	75
Neighborhood Revitalization Rebate			0
Miscellaneous	100		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**32,510**	**32,745**	**18,297**
Resources Available:	**74,026**	**77,190**	**56,737**
Expenditures:			
Salaries & Wages	6,634	8,000	12,000
Employee Benefits	2,623	2,700	2,700
Utilities	6,712	7,500	8,000
Dues	2,193	1,700	1,700
Mowing	1,925	3,000	3,000
Insurance	6,880	7,000	7,500
Supplies	910	1,500	1,500
Maintenance/Fuel	1,433	3,200	3,200
Professional Fees		3,000	3,000
Budget & Publication	271	400	400
Street Maintenance			27,508
Community Involement Activities		750	750
Capital Improvement			
Transfer to Capital Improvements Reserve			
Transfer to Special Highway			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**29,581**	**38,750**	**71,258**
Unencumbered Cash Balance Dec 31	44,445	38,440	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	62,850	54,020	71,258
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	71,258
		Tax Required	14,521
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**14,521**

CPA Summary

City of Westphalia 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	33,376	36,897	29,151
Receipts:			
State of Kansas Gas Tax	3,521	4,400	4,400
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,521**	**4,400**	**4,400**
Resources Available:	**36,897**	**41,297**	**33,551**
Expenditures:			
Street Repair and Maint	0	12,146	33,551
Fuel			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**12,146**	**33,551**
Unencumbered Cash Balance Dec 31	36,897	29,151	0
2024/2025/2026 Budget Authority Amount	30,000	12,146	33,551

AMENDED

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	40,158	43,590	34,272
Receipts:			
Charges to Customers	23,899	32,000	32,000
Co Treasurer's Collections	6,280		
Transaction Fee	345		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**30,524**	**32,000**	**32,000**
Resources Available:	**70,682**	**75,590**	**66,272**
Expenditures:			
Salaries & Wages	6,930	7,000	7,000
Employee Benefits	929	1,000	1,000
Operations	129		
KDHE	185	250	250
Lab Fees	129	1,500	1,500
Repairs	9,692	16,000	41,418
Supplies		2,300	2,000
Insurance			
Attorney Fees			
Bond-Principal	5,100	5,100	5,100
Bond-Interest	3,548	8,168	8,004
Lagoon Draeged			
Capital Outlay			
Equipment			
Miscellaneous	450		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**27,092**	**41,318**	**66,272**
Unencumbered Cash Balance Dec 31	43,590	34,272	0
2024/2025/2026 Budget Authority Amount	25,355	41,318	66,272

See Tab A

CPA Summary

City of Westphalia

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvements		**ARPA**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	10,055	Cash Balance Jan 1	17,647	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		27,702
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Fed Aid/Governor								
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	10,055	Resources Available:	17,647	Resources Available:	0	Resources Available:	0	Resources Available:	0	27,702
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Pumps to General	1,320							
		Sewer Supplies	16,327							
Total Expenditures	0	Total Expenditures	17,647	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	17,647
Cash Balance Dec 31	10,055	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	10,055 **
										10,055 **

** Note: These two block figures should agree.

CPA Summary

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Westphalia
will meet on August 12, 2025 at 6:30 PM at City Hall, 531 Waren St., Westphalia 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	29,581	13.405	38,750	12.949	71,258	14,521	12.922
Special Highway			12,146		33,551		
Sewer	27,092		41,318		66,272		
Reserve-ARPA	17,647						
Totals	74,320	13.405	92,214	12.949	171,081	14,521	12.922
						*Revenue Neutral Rate***	*12.922*
Less: Transfers	0		0		0		
Net Expenditure	74,320		92,214		171,081		
Total Tax Levied	14,521		14,521		xxxxxxxxxxxxxxxxx		
Assessed Valuation	715,390		1,121,400		1,123,779		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	107,300	102,500	97,500
Other	0	0	0
Total	107,300	102,500	97,500

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

Janet Huss
City Official Title: Clerk

Notice of budget hearing for the City of Westphalia

(Published in the Anderson County Review on Thursday, July 24, 2025.)

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Special Highway			12,146		33,551		
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Reserve-ARPA	17,647						
Totals	74,320	13.405	92,214	12.949	171,081	14,521	12.922
						*Revenue Neutral Rate***	*12.922*
Less: Transfers	0		0		0		
Net Expenditure	74,320		92,214		171,081		
Total Tax Levied	14,521		14,521		xxxxxxxxxxxxxxx		
Assessed Valuation	715,390		1,121,400		1,123,779		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	107,300	102,500	97,500
Other	0	0	0
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*Tax rates are expressed in mills

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

Janet Huss
City Official Title: Clerk