State of Kansas
City

2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	60,110	14,600	20.408
Debt Service	10-113				
Library	12-1220				
Special Highway		7	9,076		
Sewer		7	90,075		
Non-Budgeted Funds		8			
Totals		xxxxxx	159,261	14,600	20.408
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					715,399
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 20.409

Assisted by:
Carolyn Brock

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

Date Attested: 8/18/2022 2022

County Clerk

X Mayor
X Council Member
X Council Member
X Council Member
X Council Member
X Council Member

Governing Body

City of Westphalia

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	14.600	2.341	17	0	151	26
Debt Service						
Library						
TOTAL	14.600	2.341	17	0	151	26

County Treas Motor Vehicle Estimate 2.341

County Treas Recreational Vehicle Estimate 17

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 151

County Treas Watercraft Tax Estimate 26

Motor Vehicle Factor 0.16034

Recreational Vehicle Factor 0.00116

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.01034

Watercraft Factor 0.00178

City of Westphalia

2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
City

City of Westphalia

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sewer	11/14/1999	11/17/2039	3.25	182,000	112,000	May/Nov	Nov	3,640	4,700	3,487	4,800
Total G.O. Bonds					**112,000**			**3,640**	**4,700**	**3,487**	**4,800**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**112,000**			**3,640**	**4,700**	**3,487**	**4,800**

City of Westphalia

2023

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 2022	Payments Due 2022	Payments Due 2023
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 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	31,928	33,955	25,400
Receipts:			
Ad Valorem Tax	15,616	14,600	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,020	2,341
Recreational Vehicle Tax		18	17
16/20M Vehicle Tax		13	0
Commercial Vehicle Tax		122	151
Watercraft Tax		22	26
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	2,836	2,800	2,800
Local Sales Tax	10,282	10,000	10,000
Franchise Tax	2,450	2,750	2,750
Dividends	700	575	600
Reimbursement for Utilities (Firebarn)	545	800	800
Reimbursement for Insurance (Firebarn)		500	500
CMB Fees		100	100
Sale of Equipment			
nterest on Idle Funds	25	25	25
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**32,454**	**34,345**	**20,110**
Resources Available:	**64,382**	**68,300**	**45,510**
Expenditures:			
Salaries & Wages	4,684	5,300	6,200
Employee Benefits	1,134	1,500	2,000
Utilities	6,863	8,500	9,000
Dues	505	600	600
Mowing	2,079	3,000	3,500
Insurance	5,776	6,000	6,500
Supplies	670	1,000	1,000
Maintenance	882	1,000	1,000
Professional Fees	35	1,000	1,000
Street Maintenance	7,012	15,000	29,310
Capital Improvement			
Transfer to Capital Improvements Reserve			
Transfer to Special Highway			
Miscellaneous	787		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**30,427**	**42,900**	**60,110**
Unencumbered Cash Balance Dec 31	33,955	25,400	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	51,592	47,465	60,110
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	60,110
		Tax Required	14,600
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	**14,600**

CPA Summary

City of Westphalia 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,102	6,832	4,576
Receipts:			
State of Kansas Gas Tax	4,730	4,440	4,500
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,730**	**4,440**	**4,500**
Resources Available:	**6,832**	**11,272**	**9,076**
Expenditures:			
Street Repair and Maint		6,696	9,076
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**6,696**	**9,076**
Unencumbered Cash Balance Dec 31	6,832	4,576	0
2021/2022/2023 Budget Authority Amount	3,766	6,696	9,076

AMENDED

Adopted Budget Sewer	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	61,610	64,667	68,075
Receipts:			
Charges to Customers	20,871	22,000	22,000
Co Treasurer's Collections			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**20,871**	**22,000**	**22,000**
Resources Available:	**82,481**	**86,667**	**90,075**
Expenditures:			
Salaries & Wages	5,508	5,600	5,600
Employee Benefits	1,374	1,400	14,000
Operations			
KDHE			
Lab Fees	579	1,052	1,500
Repairs			58,388
Supplies	322	500	500
Insurance	1,691	1,700	1,800
Attorney Fees			
Bond-Principal	4,600	4,700	4,800
Bond-Interest	3,740	3,640	3,487
Lagoon Draeged			
Capital Outlay			
Equipment			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**17,814**	**18,592**	**90,075**
Unencumbered Cash Balance Dec 31	64,667	68,075	0
2021/2022/2023 Budget Authority Amount	73,516	18,600	90,075

CPA Summary

City of Westphalia

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

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	10,138	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		10,138
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Fed Aid/Governor	12,361							
Total Receipts	0	Total Receipts	12,361	Total Receipts	0	Total Receipts	0	Total Receipts	0	12,361
Resources Available:	10,138	Resources Available:	12,361	Resources Available:	0	Resources Available:	0	Resources Available:	0	22,499
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Pumps								
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	10,138	Cash Balance Dec 31	12,361	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	22,499 **
										22,499 **

** Note: These two block figures should agree.

CPA Summary

2023

NOTICE OF BUDGET HEARING

The governing body of
City of Westphalia
will meet on August 9, 2022 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 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Estimate Tax Rate*
General	30,427	22.452	42,900	23.492	60,110	14,600	20.408
Special Highway			6,696		9,076		
Sewer	17,814		18,592		90,075		
Reserve-ARPA							
Totals	48,241	22.452	68,188	23.492	159,261	14,600	20.408
						*Revenue Neutral Rate***	*20.409*
Less: Transfers	0		0		0		
Net Expenditure	48,241		68,188		159,261		
Total Tax Levied	14,600		14,600		xxxxxxxxxxxxxxxxx		
Assessed Valuation	650,292		621,494		715,390		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	120,900	116,500	112,000
Other	0	0	0
Total	120,900	116,500	112,000

*Tax rates are expressed in mills

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

Esther Ludolph
City Official Title: Clerk

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2022 July 1 Valuation: 715,390

Valuation Factor: 715.390

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2023 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Notice of budget hearing for City of Westphalia

(Published in the Anderson County Review on July 19, 2022.)

NOTICE OF BUDGET HEARING 2023

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City of Westphalia
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General	30,427	22.452	42,900	23.492	60,110	14,600	20.408
Special Highway	17,814		6,696		9,076		
Sewer			18,592		90,075		
Reserve-ARPA							
Totals	48,241	22.452	68,188	23.492	159,261	14,600	20.408
Less: Transfers	0		0		0		
Net Expenditure	48,241		68,188		159,261		
Total Tax Levied	14,600		14,600		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	650,292		621,494		715,390		
					*Revenue Neutral Rate***		20.409

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	120,900	116,500	112,000
Other	0	0	0
Total	120,900	116,500	112,000

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

Margaret Jastorf
City Official Title: Clerk