State of Kansas
City

2024

CERTIFICATE

To the Clerk of Anderson, State of Kansas
We, the undersigned, officers 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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

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Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	6	62,850	14,521	13.405
Debt Service	10-113				
Library	12-1220				
Special Highway			30,000		
Sewer					
Non-Budgeted Funds					
Totals		xxxxxx	92,850	14,521	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,083,294
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 13.531

Assisted by:
Sarah Mader - City Clerk

Address:
301 Lonergan Ave
Westphalia, KS 66093
Email:
wcityhall@yahoo.com

Date Attested: August 21 2023

County Clerk

Governing Body

Westphalia

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	14,600	1,663	30	74	121	0
Debt Service						
Library						
TOTAL	14,600	1,663	30	74	121	0

County Treas Motor Vehicle Estimate 1,663

County Treas Recreational Vehicle Estimate 30

County Treas 16/20M Vehicle Estimate 74

County Treas Commercial Vehicle Tax Estimate 121

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.11392

Recreational Vehicle Factor 0.00205

16/20 Vehicle Factor 0.00510

Commercial Vehicle Factor 0.00827

Watercraft Factor 0.00000

Westphalia

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	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 2023 and/or 2024 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
11/17/2039	11/17/2017	11/17/2039	3.25	182,000	107,300	May/Nov	November	3,487	6,544	3,331	6,666
Total G.O. Bonds					**107,300**			**3,487**	**6,544**	**3,331**	**6,666**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**107,300**			**3,487**	**6,544**	**3,331**	**6,666**

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 2023	Payments Due 2023	Payments Due 2024
None							
				Totals	**0**	**0**	**0**

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

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

Budgeted Year: 2024

Library found in: Westphalia
Anderson

As provided in KSA 75-2553 *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 2023	Proposed Year 2024
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$715,390	$1,078,948
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please seek assistance from the State Library.

Westphalia 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	39,196	51,966	28,153
Receipts:			
Ad Valorem Tax	16,220	14,600	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,780	0	0
Motor Vehicle Tax	1,751	1,800	1,663
Recreational Vehicle Tax	35	45	30
16/20M Vehicle Tax	0	0	74
Commercial Vehicle Tax	134	150	121
Watercraft Tax	21	25	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	0	0	0
Compensating Use Tax	4,921	4,921	5,000
Local Sales Tax	11,157	11,246	11,000
Franchise Tax	2,804	2,800	2,800
Licenses	0	0	0
Building Permits	0	0	0
State of Kansas		0	0
Dividends	672	675	675
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**39,496**	**36,262**	**21,363**
Resources Available:	**78,692**	**88,228**	**49,516**
Expenditures:			
Salaries & Wages	8,295	12,000	12,000
Employee Benefits	1,550	2,500	2,500
Utilities	6,961	7,500	7,500
Dues	428	450	500
Mowing	2,275	3,000	3,000
Insurance	5,788	6,775	7,000
Supplies	614	750	750
Maintenance	602	850	850
Professional Fees	214	5,000	2,500
Street Maintenance	0	20,000	25,000
Capital Improvement	0		
Transfer to Capital Improvements Reserve			
Transfer to Special Highway			
City Activities - Community Involvement		750	750
Cash Forward (2024 column)			
Miscellaneous		500	500
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**26,726**	**60,075**	**62,850**
Unencumbered Cash Balance Dec 31	51,966	28,153	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	47,465	60,110	62,850
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	62,850
		Tax Required	13,334
	Delinquent Comp Rate:	8.9%	1,187
		Amount of 2023 Ad Valorem Tax	**14,521**

CPA Summary

Westphalia 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	24,000	29,278	25,503
Receipts:			
State of Kansas Gas Tax	4,400	4,500	4,500
County Transfers Gas	0	0	0
Heavy Hwy Use Tax	878	800	800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,278**	**5,300**	**5,300**
Resources Available:	**29,278**	**34,578**	**30,803**
Expenditures:			
Street Repair and Maint	0	9,075	30,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**9,075**	**30,000**
Unencumbered Cash Balance Dec 31	29,278	25,503	803
2022/2023/2024 Budget Authority Amount	6,696	9,076	30,000

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,967	36,967	61,967
Receipts:			
Charges to Customers	22,000	25,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**22,000**	**25,000**	**30,000**
Resources Available:	**36,967**	**61,967**	**91,967**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	36,967	61,967	91,967
2022/2023/2024 Budget Authority Amount	18,600	90,075	0

CPA Summary

Westphalia 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	25,000
Receipts:			
Charges to Customers		25,000	25,000
ARPA			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**25,000**	**25,000**
Resources Available:	**0**	**25,000**	**50,000**
Expenditures:			
Sewer Pumps		0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	25,000	50,000
2022/2023/2024 Budget Authority Amoun	0	0	0

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amoun	0	0	0

CPA Summary

Westphalia

NON-BUDGETED FUNDS

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvements		**Sewer**		**Street Repair**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	14,967	Cash Balance Jan 1	24,040	Cash Balance Jan 1		Cash Balance Jan 1		39,007
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State of KS ARPA	24,728	Customer Recipts	33,194	Taxes received	5,494					
		Sewer pumps fund tran	7,598							
Total Receipts	24,728	Total Receipts	40,792	Total Receipts	5,494	Total Receipts	0	Total Receipts	0	71,014
Resources Available:	24,728	Resources Available:	55,759	Resources Available:	29,534	Resources Available:	0	Resources Available:	0	110,021
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
School Sidewalk	7,075	Maint payroll	3,325							
Sewer Pumps	7,598	Bookkeeping	2,216							
		Maint	3,136							
		Sewer Pumps	7,598							
Total Expenditures	14,673	Total Expenditures	16,275	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	30,948
Cash Balance Dec 31	10,055	Cash Balance Dec 31	39,485	Cash Balance Dec 31	29,534	Cash Balance Dec 31	0	Cash Balance Dec 31	0	79,074 **
										79,074 **

** Note: These two block figures should agree.

CPA Summary

Notice of budget hearing for the Westphalia

(Published in the Anderson County Review on August 15, 2023.)

NOTICE OF BUDGET HEARING

The governing body of

Westphalia

will meet on August 19, 2023 at 7:00 PM at City Hall 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 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	26,726	22.452	60,075	20.408	62,850	14,521	13.458
Debt Service							
Library							
Special Highway			9,075		30,000		
Sewer							
Non-Budgeted Funds	30,948						
Totals	57,674	22.452	69,150	20.408	92,850	14,521	13.458
						*Revenue Neutral Rate***	*13.531*
Less: Transfers	0		0		0		
Net Expenditure	57,674		69,150		92,850		
Total Tax Levied	23		14,600		xxxxxxxxxxxxxxxxx		
Assessed Valuation	621,494		715,390		1,078,948		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	116,500	112,000	107,300
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	116,500	112,000	107,300

*Tax rates are expressed in mills

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

Sarah Mader

City Official Title: City Clerk