City of West Mineral

Updated April 2025

Kansas
Department of Administration

Office of Accounts and Reports
Municipal Services

Budget Document Checklist

Budget documents *required* by municipality type.

Counties and Cities	Townships
• Certificate Page (signed by governing body) • Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates • Schedule of Transfers • Statement of Indebtedness • Statement of Lease Purchase • Library Grant Page (if applicable) • **All** Applicable Fund Pages • Published Notice of Budget Hearing • Published Notice of RNR Hearing (if applicable) • Neighborhood Revitalization (if applicable) • TIF (if applicable) • Resolution to exceed RNR approved by governing body (if applicable) • **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**	• Certificate Page (signed by governing body) • Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates • Schedule of Transfers • Statement of Indebtedness • Statement of Lease Purchase • Library Grant Page (if applicable) • **All** Applicable Fund Pages • Published Notice of Budget Hearing • Published Notice of RNR Hearing (if applicable) • Neighborhood Revitalization (if applicable) • TIF (if applicable) • Resolution to exceed RNR approved by governing body (if applicable) • **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**
Recreation Commissions	**Special Districts**
• The budget that is required by *KSA 12-1927* • Certificate Page (signed by governing body) • Statement of Lease Purchase • **All** Applicable Fund Pages • Published Notice of Budget Hearing • Published Notice of RNR Hearing (if applicable) • Resolution to exceed RNR approved by governing body (if applicable) • **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**	*(Cemetery, Fire, Community College, Library Districts, Water Districts, etc.)* • Certificate Page (signed by governing body) • Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates • Schedule of Transfers • Statement of Indebtedness • Statement of Lease Purchase • Library Grant Page (if applicable) • **All** Applicable Fund Pages • Published Notice of Budget Hearing • Published Notice of RNR Hearing (if applicable) • Neighborhood Revitalization (if applicable) • TIF (if applicable) • Resolution to exceed RNR approved by governing body (if applicable) • **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

Emailed
Scanned
2/2/26

CERTIFICATE

To the Clerk of Cherokee, State of Kansas
We, the undersigned, officers of
City of West Mineral
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 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 Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	157,551	42,549	
Special Highway		7	7,988		
Special Parks & Recresion		7	7,265		
Water Utility		8	84,969		
Sewer Utility		8	48,088		
Non-Budgeted Funds-A		9			
Totals		xxxxxx	305,861	42,549	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	50.016
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Neil L. Phillips, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, Kansas 66720
Email:
nphillips@jgppa.com
Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

State of Kansas
City

City of West Mineral

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 Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	42,549	4,626	298	77	0	30
Debt Service						
Library						
TOTAL	42,549	4,626	298	77	0	30

County Treas Motor Vehicle Estimate 4,626
County Treas Recreational Vehicle Estimate 298
County Treas 16/20M Vehicle Estimate 77
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 30

Motor Vehicle Factor 0.10872
Recreational Vehicle Factor 0.00700
16/20M Vehicle Factor 0.00181
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00071

City of West Mineral 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
Water Utility	Water Reserve	2,400	1,200	1,200	K.S.A. 12-825d
Sewer Utility	Sewer Reserve	2,400	1,200	1,200	K.S.A. 12-825d
Water Utility	General Fund	10,000	31,908	10,000	K.S.A. 12-825d
	Totals	14,800	34,308	12,400	
	Adjustments*				
	Adjusted Totals	14,800	34,308	12,400	

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

City of West Mineral

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:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of West Mineral 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 On Jan 1, 2025	Payments Due 2025	Payments Due 2026
Fencing	5/8/2023	48	6.01	31,284	19,962	8,819	8,819
Totals					**19,962**	**8,819**	**8,819**

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

UND 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	13,081	3,466	36,276
Receipts			
Ad Valorem Tax	29,056	38,720	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,049	3,829	3,513
Motor Vehicle Tax	4,824	5,669	4,626
Recreational Vehicle Tax	338	277	298
16/20M Vehicle Tax	108	97	77
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	35	30
Gross Earning (Intangible) Tax	0	0	0
Local Alcoholic Liquor Tax	2,997	3,027	3,010
Local Sales Tax	13,786	14,664	14,664
Franchise Tax	11,601	15,000	15,000
State Grant	6,433	0	0
Licenses	200	200	200
Donations	1,300	1,680	1,000
Copies	19	15	15
Refuse Collection	14,009	14,134	14,134
Fire Contracts	3,021	14,732	14,732
Rentals	30	25	25
Reimbursed Expense	10,386	915	915
Operating Transfer from			
Water Utility Fund	10,000	31,908	10,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	1,288	1	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**112,445**	**144,928**	**82,239**
Resources Available:	**125,526**	**148,394**	**118,515**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	125,526	148,394	118,515
Expenditures:			
General Government	80,678	78,319	115,011
Cemetery	2,200	2,300	2,300
Fire	16,987	11,344	17,567
Streets	2,797	868	2,551
Refuse	10,579	10,468	11,304
Sub-Total detail page	113,241	103,299	148,733
Debt Service			
Principal	7,386	7,843	8,327
Interest	1,433	976	491
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**122,060**	**112,118**	**157,551**
Unencumbered Cash Balance Dec 31	3,466	36,276	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	124,125	143,075	157,551
		Non-Appropriated Balanc	0
		Total Expenditure/Non-Appr Balan	157,551
		Tax Require	39,036
	Delinquent Comp Rat	9.0%	3,513
		Amount of 2025 Ad Valorem Ta	42,549

City of West Mineral

2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Personal Services	25,429	23,398	24,568
Contractual Services	47,105	50,874	50,874
Commodities	5,026	4,047	4,047
Capital Outlay	3,118	0	35,522
Total	**80,678**	**78,319**	**115,011**
Cemetery			
Contractual Services	2,200	2,300	2,300
Total	**2,200**	**2,300**	**2,300**
Fire			
Contractual Services	9,609	10,025	10,025
Commodities	7,378	1,319	7,542
Total	**16,987**	**11,344**	**17,567**
Streets			
Contractual Services	1,130	868	1,000
Commodities	1,667	0	1,551
Total	**2,797**	**868**	**2,551**
Refuse			
Contractual Services	10,579	10,468	11,304
Total	**10,579**	**10,468**	**11,304**
Page Total	**113,241**	**103,299**	**148,733**

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

City of West Mineral

2026

UND 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	4,124	101	3,348
Receipts:			
State of Kansas Gas Tax	4,036	4,640	4,640
County Transfers Gas	0	0	0
Miscellaneous	150	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,186**	**4,640**	**4,640**
Resources Available:	**8,310**	**4,741**	**7,988**
Expenditures:			
Contractual Services	1,587	93	93
Commodities	4,222	1,300	7,895
Capital Outlay	2,400	0	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,209**	**1,393**	**7,988**
Unencumbered Cash Balance Dec 31	101	3,348	0
2024/2025/2026 Budget Authority Amount	10,896	8,389	7,988

Adopted Budget

Special Parks & Recresion	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,456	4,366	4,255
Receipts:			
Special Alcohol Tax	2,997	3,027	3,010
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,997**	**3,027**	**3,010**
Resources Available:	**9,453**	**7,393**	**7,265**
Expenditures:			
Contractual Services	794	0	6,265
Commodities	4293	3,138	1,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,087**	**3,138**	**7,265**
Unencumbered Cash Balance Dec 31	4,366	4,255	0
2024/2025/2026 Budget Authority Amount	8,719	7,846	7,265

City of West Mineral 2026

JND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	37,280	40,831	19,733
Receipts:			
Water Sales	65,478	63,747	65,022
Other Fees	1,033	214	214
Miscellaneous	264	25	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**66,775**	**63,986**	**65,236**
Resources Available:	**104,055**	**104,817**	**84,969**
Expenditures:			
Personal Service	12,392	7,409	7,779
Contractual Service	12,416	15,013	15,000
Commodities	26,016	29,554	29,082
Capital Outlay	0	0	21,908
Operating Transfer to:			
General Fund	10,000	31,908	10,000
Water Reserve Fund	2,400	1,200	1,200
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**63,224**	**85,084**	**84,969**
Unencumbered Cash Balance Dec 31	40,831	19,733	0
2024/2025/2026 Budget Authority Amount:	84,292	118,201	84,969

dopted Budget

Sewer Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	21,499	16,295	19,151
Receipts:			
Sewer Collections	29,749	28,370	28,937
Other Fees	50	50	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**29,799**	**28,420**	**28,937**
Resources Available:	**51,298**	**44,715**	**48,088**
Expenditures:			
Personal Services	11,143	9,789	10,278
Contractual Services	10,141	11,930	11,930
Commodities	206	2,645	2,645
Capital Outlay	0	0	22,035
Debt Service			
Principal	10,860	0	0
Interest	254	0	0
Operating Transfers to:			
Sewer Reserve Fund	2,400	1,200	1,200
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**35,003**	**25,564**	**48,088**
Unencumbered Cash Balance Dec 31	16,295	19,151	0
2024/2025/2026 Budget Authority Amount:	39,800	52,620	48,088

City of West Mineral

2025

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Government			
Personal Services	32,077	32,936	34,583
Contractual Services	46,057	47,334	47,334
Commodities	8,791	11,600	11,600
Capital Outlay	10,054	0	8,093
Total	**96,979**	**91,870**	**101,610**
Cemetery			
Contractual Services	2,962	2,962	2,962
Total	**2,962**	**2,962**	**2,962**
Fire			
Contractual Services	8,880	8,287	8,287
Commodities	1,539	7,542	7,542
Total	**10,419**	**15,829**	**15,829**
Streets			
Contractual Services	717	980	1,000
Commodities	375	1,551	1,551
Total	**1,092**	**2,531**	**2,551**
Refuse			
Contractual Services	11,474	11,304	11,304
Total	**11,474**	**11,304**	**11,304**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page Total	**122,926**	**124,496**	**134,256**

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

AFFIDAVIT OF PUBLIC

STATE OF KANSAS, CO

Larry Hiatt of lawful a
deposeth and saith, he/sh
the Columbus News-Repo

A twice weekly newspa
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Larry

August 15, 2025

Joleen M

Legal Notice

(First Published in the Columbus News Report Friday, August 15, 2025)

NOTICE OF BUDGET HEARING

The governing body of
City of West Mineral
will meet on August 25, 2025 at 6:30 PM at West Mineral 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 West Mineral City Hall 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 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	22,060	45.156	112,118	49.999	57,551	42,540	50.014
Debt Service							
Library							
Special Highway	8,209		1,393		1,948		
Special Parks & Recreation	5,087		3,138		2,203		
Water Utility	63,224		85,089		87,087		
Sewer Utility	35,003		25,564		48,088		
Non-Budgeted Funds-A							
Totals	233,583	45.156	227,297	49.999	305,861	42,540	50.014
Less: Transfers	14,800		14,308		12,400		
Net Expenditure	218,783		192,989		293,461		
Total Tax Levied	94,456		92,940		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	763,049		851,004		850,739		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	21,389		10,860		0		
Lease Purchase Principal	0		27,348		19,962		
Total	21,389		38,208		19,962		

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

Revenue Neutral Rate** 50.018

Brandi Knowlen
Official Title: City Clerk

My Commission Expires: November 13, 2028

Printer's Fee: $82.80

NOTARY PUBLIC
STATE OF KANSAS

JOLEEN M. WALDEN
NOTARY PUBLIC
STATE OF KANSAS
My App. Exp 11/13/28

Meeting was Canceled
Was Published August 15, 2025
for August 25th meeting

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of West Mineral
will meet on August 11, 2025 at 6:30 PM at West Mineral 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 West Mineral City Hall and will be available at this hearing.

BUDGET SUMMARY

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Debt Service							
Library							
Special Highway	8,209		1,393		7,988		
Special Parks & Recresion	5,087		3,138		7,265		
Water Utility	63,224		85,084		84,969		
Sewer Utility	35,003		25,564		48,088		
Non-Budgeted Funds-A							
Totals	233,583	45.156	227,297	49.999	305,861	42,549	50.014
						*Revenue Neutral Rate***	*50.016*
Less: Transfers	14,800		34,308		12,400		
Net Expenditure	218,783		192,989		293,461		
Total Tax Levied	34,456		42,549		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	763,049		851,004		850,739		

Outstanding Indebtedness January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	21,389	10,860	0
Lease Purchase Principal	0	27,348	19,962
Total	21,389	38,208	19,962

*Tax rates are expressed in mills

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

Brandi Knowlen
Official Title: City Clerk