State of Kansas
City

2025

# 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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2025 Adopted Budget: Budget Authority for Expenditures | 2025 Adopted Budget: Amount of 2024 Ad Valorem Tax | 2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
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| 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 | 54,020 | 14,521 | 12.949 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Special Highway | | 7 | | | |
| Sewer | | 7 | 41,318 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 8 | | | |
| **Totals** | | xxxxxx | 95,338 | 14,521 | |
| Budget Hearing Notice | | 9 | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | | | | 1,121,400 |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | Nov 1, 2024 Total Assessed Valuation |

Revenue Neutral Rate: 13.028

Assisted by:
Carolyn Brock

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

Date Attested: _____ 2024

County Clerk

ACTING PRESIDENT

Treasurer

City Clerk

Mayor

Governing Body

City of Westphalia

2025

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

| Budgeted Funds for 2024 | Ad Valorem Levy Tax Year 2023 | Allocation for Proposed Year 2025 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 14,521 | 1,535 | 50 | 0 | 78 | 11 |
| Debt Service | | | | | | |
| Library | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 14,521 | 1,535 | 50 | 0 | 78 | 11 |

County Treas Motor Vehicle Estimate 1,535

County Treas Recreational Vehicle Estimate 50

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 78

County Treas Watercraft Tax Estimate 11

Motor Vehicle Factor 0.10571

Recreational Vehicle Factor 0.00344

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00537

Watercraft Factor 0.00076

City of Westphalia

2025

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2023 | Current Amount for 2024 | Proposed Amount for 2025 | 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 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
City

City of Westphalia

2025

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amt Outstanding Jan 1, 2024 | Date Due | | Amount Due 2024 | | Amount Due 2025 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| | | | | | | | | | | | |
| Sewer | 11/14/1999 | 11/17/2039 | 3.25 | 182,000 | 102,500 | May/Nov | Nov | 1,666 | | 1,584 | |
| | | | | | | Nov | Nov | 6,666 | 5,000 | 6,584 | 5,100 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **102,500** | | | **8,332** | **5,000** | **8,168** | **5,100** |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **102,500** | | | **8,332** | **5,000** | **8,168** | **5,100** |

State of Kansas
City

City of Westphalia

2025

## 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 2024 | Payments Due 2024 | Payments Due 2025 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| None | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | | **Totals** | **0** | **0** | **0** |

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

City of Westphalia 2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 51,966 | 41,516 | 21,275 |
| Receipts: | | | |
| Ad Valorem Tax | 13,347 | 14,521 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,666 | | |
| Motor Vehicle Tax | 2,664 | 1,663 | 1,535 |
| Recreational Vehicle Tax | 77 | 30 | 50 |
| 16/20M Vehicle Tax | 72 | 74 | 0 |
| Commercial Vehicle Tax | 131 | 121 | 78 |
| Watercraft Tax | 19 | | 11 |
| Gross Earning (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| | | | |
| Compensating Use Tax | 2,734 | 3,000 | 3,000 |
| Local Sales Tax | 9,528 | 10,000 | 10,000 |
| Franchise Tax | 2,795 | 2,800 | 2,800 |
| Dividends | | | |
| Reimbursement for Utilities (Firebarn) | | | |
| Reimbursement for Insurance (Firebarn) | | | |
| CMB Fees | | | |
| Insurance Refund | 641 | 675 | 675 |
| ARPA for pumps | 7,075 | | |
| | | | |
| Interest on Idle Funds | 100 | 75 | 75 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **40,849** | **32,959** | **18,224** |
| **Resources Available:** | **92,815** | **74,475** | **39,499** |
| Expenditures: | | | |
| | | | |
| Salaries & Wages | 7,229 | 12,000 | 12,000 |
| Employee Benefits | 1,688 | 2,500 | 2,500 |
| Utilities | 6,525 | 7,500 | 7,500 |
| Dues | 1,643 | 500 | 1,700 |
| Mowing | 2,239 | 3,000 | 3,000 |
| Insurance | 6,769 | 7,000 | 7,000 |
| Supplies | 2,726 | 750 | 3,000 |
| Maintenance/Fuel | 3,180 | 850 | 3,200 |
| Professional Fees | | 1,000 | 1,500 |
| Budget & Publication | | 350 | 400 |
| Street Maintenance | 19,300 | 17,000 | 11,470 |
| 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** | **51,299** | **53,200** | **54,020** |
| Unencumbered Cash Balance Dec 31 | 41,516 | 21,275 | xxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amoun | 60,110 | 62,850 | 54,020 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 54,020 |
| | | Tax Required | 14,521 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | **14,521** |

CPA Summary

City of Westphalia 2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Special Highway** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 29,278 | 33,376 | 7,766 |
| Receipts: | | | |
| State of Kansas Gas Tax | 3,462 | 4,390 | 4,380 |
| County Transfers Gas | 998 | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | 81 | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **4,541** | **4,390** | **4,380** |
| **Resources Available:** | **33,819** | **37,766** | **12,146** |
| Expenditures: | | | |
| Street Repair and Maint | 436 | 30,000 | |
| Fuel | 7 | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **443** | **30,000** | **0** |
| Unencumbered Cash Balance Dec 31 | 33,376 | 7,766 | 12,146 |
| 2023/2024/2025 Budget Authority Amount | 9,076 | 30,000 | 0 |

AMENDED

| Adopted Budget **Sewer** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 36,967 | 40,158 | 48,175 |
| Receipts: | | | |
| | | | |
| Charges to Customers | 17,835 | 30,000 | 30,000 |
| Co Treasurer's Collections | 3,264 | | |
| Transaction Fee | 100 | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **21,199** | **30,000** | **30,000** |
| **Resources Available:** | **58,166** | **70,158** | **78,175** |
| Expenditures: | | | |
| | | | |
| Salaries & Wages | 3,889 | 3,900 | 4,000 |
| Employee Benefits | 138 | 200 | 300 |
| Operations | | | |
| KDHE | 185 | 200 | 250 |
| Lab Fees | 1,205 | 1,200 | 1,500 |
| Repairs | 2,079 | 2,100 | 20,000 |
| Supplies | 1,050 | 1,051 | 2,000 |
| Insurance | | | |
| Attorney Fees | | | |
| Bond-Principal | 6,544 | 5,000 | 5,100 |
| Bond-Interest | 1,744 | 8,332 | 8,168 |
| Lagoon Dredged | | | |
| Capital Outlay | | | |
| Equipment | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | 1,174 | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **18,008** | **21,983** | **41,318** |
| Unencumbered Cash Balance Dec 31 | 40,158 | 48,175 | 36,857 |
| 2023/2024/2025 Budget Authority Amount | 21,983 | 25,355 | 41,318 |

CPA Summary

City of Westphalia

## NON-BUDGETED FUNDS

*(Only the actual budget year for 2023 is reported)*

2025

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 | 12,361 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 22,416 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | | | | | | | | | |
| | | Fed Aid/Governor | 12,361 | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 12,361 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 12,361 |
| Resources Available: | 10,055 | Resources Available: | 24,722 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 34,777 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | | | | | | | |
| | | Pumps to General | 7,075 | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 7,075 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 7,075 |
| Cash Balance Dec 31 | 10,055 | Cash Balance Dec 31 | 17,647 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 27,702 ** |
| | | | | | | | | | | 27,702 ** |

** Note: These two block figures should agree.

CPA Summary

# Notice of budget hearing for the City of Westphalia

(Published in the Anderson County Review on August 20, 2024.)

**NOTICE OF BUDGET HEARING**

The governing body of
**City of Westphalia**
will meet on September 3, 2024 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 2025 Expenditures and Amount of Current Year Estimate for 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 for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Estimate Tax Rate* |
| General | 51,299 | 20.408 | 53,200 | 13.405 | 54,020 | 14,521 | 13.027 |
| Special Highway | 443 | | 30,000 | | | | |
| Sewer | 18,008 | | 21,983 | | 41,318 | | |
| | | | | | | | |
| Reserve-ARPA | 7,075 | | | | | | |
| Totals | 76,825 | 20.408 | 105,183 | 13.405 | 95,338 | 14,521 | 13.027 |
| | | | | | | *Revenue Neutral Rate*** | *13.028* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 76,825 | | 105,183 | | 95,338 | | |
| Total Tax Levied | 14,600 | | 14,521 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 715,390 | | 1,083,294 | | 1,114,681 | | |

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 112,000 | 107,300 | 102,500 |
| Other | 0 | 0 | 0 |
| Total | 112,000 | 107,300 | 102,500 |

*Tax rates are expressed in mills

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

**Janet Huss**
City Official Title: Clerk

2025

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|---|---|---|---|---|---|---|---|
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| General | 51,299 | 20.408 | 53,200 | 13.405 | 54,020 | 14,521 | 13.027 |
| Special Highway | 443 | | 30,000 | | | | |
| Sewer | 18,008 | | 21,983 | | 41,318 | | |
| | | | | | | | |
| Reserve-ARPA | 7,075 | | | | | | |
| Totals | 76,825 | 20.408 | 105,183 | 13.405 | 95,338 | 14,521 | 13.027 |
| | | | | | | *Revenue Neutral Rate*** | *13.028* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 76,825 | | 105,183 | | 95,338 | | |
| Total Tax Levied | 14,600 | | 14,521 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 715,390 | | 1,083,294 | | 1,114,681 | | |

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 112,000 | 107,300 | 102,500 |
| Other | 0 | 0 | 0 |
| Total | 112,000 | 107,300 | 102,500 |

*Tax rates are expressed in mills

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

**Janet Huss**
City Official Title: Clerk