State of Kansas
City

2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: 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	47,465	14,600	23,492
Debt Service	10-113				
Library	12-1220				
Special Highway		7	6,696		
Sewer		7	8,340		
Non-Budgeted Funds		8			
Totals		xxxxxx	62,501	14,600	
Budget Summary		9			County Clerk's Use Only
Neighborhood Revitalization					621,494
					Nov 1, 2021 Total Assessed Valuation

Assisted by: _____

_____

_____

Address: _____

_____

_____

Email: _____

_____

Date Attested: _____ 2021

_____ _____ _____ _____

County Clerk Governing Body

City of Westphalia

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	14,600	2,020	18	13	122	22
Debt Service						
Library						
TOTAL	14,600	2,020	18	13	122	22

County Treas Motor Vehicle Estimate 2,020

County Treas Recreational Vehicle Estimate 18

County Treas 16/20M Vehicle Estimate 13

County Treas Commercial Vehicle Tax Estimate 122

County Treas Watercraft Tax Estimate 22

Motor Vehicle Factor 0.13836

Recreational Vehicle Factor 0.00123

16/20 Vehicle Factor 0.00089

Commercial Vehicle Factor 0.00836

Watercraft Factor 0.00151

City of Westphalia 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Special Highway				12-1,119
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

State of Kansas
City

City of Westphalia

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sewer	11/14/1999	11/17/2039	3.25	182,000	116,500	May/Nov	Nov	3,786	4,500	3,640	4,700
Total G.O. Bonds					**116,500**			**3,786**	**4,500**	**3,640**	**4,700**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**116,500**			**3,786**	**4,500**	**3,640**	**4,700**

City of Westphalia

2022

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 2021	Payments Due 2021	Payments Due 2022
None							
				Totals	0	0	0

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

ity of Westphalia 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	27,302	31,928	13,845
Receipts:			
Ad Valorem Tax	14,279	14,600	xxxxxxxxxxxxxxxx
Delinquent Tax	675		
Motor Vehicle Tax	1,747	2,031	2,020
Recreational Vehicle Tax	18	21	18
16/20M Vehicle Tax	29	17	13
Commercial Vehicle Tax	119		122
Watercraft Tax	32	18	22
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	3,236	2,500	2,500
Local Sales Tax	8,982	9,000	9,000
Franchise Tax	2,408	3,300	3,300
Dividends	709	575	575
Reimbursement for Utilities (Firebarn)	531	800	800
Reimbursement for Insurance (Firebarn)		500	500
CMB Fees		100	100
Sale of Equipment			
Interest on Idle Funds		50	50
Neighborhood Revitalization Rebate			0
`iscellaneous			
oes miscellaneous exceed 10% of Total F			
Total Receipts	**32,765**	**33,512**	**19,020**
Resources Available:	**60,067**	**65,440**	**32,865**
Expenditures:			
Salaries & Wages	4,340	5,300	5,300
Employee Benefits	1,522	2,000	2,000
Utilities	6,387	8,500	8,500
Dues	392	600	600
Mowing		3,000	3,000
Insurance	4,311	4,400	4,400
Supplies	196	1,000	1,000
Maintenance	2,578	1,000	1,000
Professional Fees	35	1,000	1,000
Street Maintenance		21,595	
Capital Improvement		2,200	20,665
Transfer to Capital Improvements Reserve			
Transfer to Special Highway	7,500		
Miscellaneous	878	1,000	
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**28,139**	**51,595**	**47,465**
Unencumbered Cash Balance Dec 31	31,928	13,845	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	66,823	51,595	47,465
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	47,465
		Tax Required	14,600
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	**14,600**

CPA Summary

City of Westphalia 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	-11,514	2,102	2,526
Receipts:			
State of Kansas Gas Tax	4,201	4,190	4,170
County Transfers Gas	1,915	0	0
Transfer from General	7,500		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**13,616**	**4,190**	**4,170**
Resources Available:	**2,102**	**6,292**	**6,696**
Expenditures:			
Street Repair and Maint	0	3,766	6,696
Equipment			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**3,766**	**6,696**
Unencumbered Cash Balance Dec 31	2,102	2,526	0
2020/2021/2022 Budget Authority Amoun	15,371	3,766	6,696

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	62,446	61,610	13,094
Receipts:			
Charges to Customers	18,840	25,000	
Co Treasurers Collections	1,177		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**20,017**	**25,000**	**0**
Resources Available:	**82,463**	**86,610**	**13,094**
Expenditures:			
Salaries & Wages	5,633	6,000	
Employee Benefits	1,050	1,300	
Operations			
KDHE		200	
Lab Fees	579	2,000	
Repairs		5,000	
Supplies	3,887	2,000	
Insurance	1,375	600	
Attorney Fees		1,000	
Bond-Principal	4,400	4,500	4,700
Bond-Interest	3,929	3,786	3,640
Lagoon Draeged			
Capital Outlay		47,130	
Equipment			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**20,853**	**73,516**	**8,340**
Unencumbered Cash Balance Dec 31	61,610	13,094	4,754
2020/2021/2022 Budget Authority Amoun	89,188	73,516	8,340

CPA Summary

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Westphalia
will meet on September 14, 2021 at 6:30 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 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	28,139	21.819	51,595	22.452	47,465	14,600	23.492
Special Highway			3,766		6,696		
Sewer	20,853		73,516		8,340		
Reserve							
Totals	48,992	21.819	128,877	22.452	62,501	14,600	23.492
*Revenue Neutral Rate***							23.493
Less: Transfers	0		0		0		
Net Expenditure	48,992		128,877		62,501		
Total Tax Levied	14,320		14,600		xxxxxxxxxxxxxxxxx		
Assessed Valuation	656,322		650,292		621,494		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	125,100	120,900	116,500
Lease Purchase Principal	0	0	0
Total	125,100	120,900	116,500

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Esther Ludolph
City Official Title: Clerk

Notice of budget hearing - Westphalia

(Published in the Anderson County Review on August 10, 2021.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Westphalia
will meet on September 14, 2021 at 6:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	28,139	21.819	51,595	22.452	47,465	14,600	23.492
Special Highway			3,766		6,696		
Sewer	20,853		73,516		8,340		
Reserve							
Totals	48,992	21.819	128,877	22.452	62,501	14,600	23,492
*Revenue Neutral Rate***							23.493
Less: Transfers	0		0		0		
Net Expenditure	48,992		128,877		62,501		
Total Tax Levied	14,320		14,600		xxxxxxxxxxxxxxxxx		
Assessed Valuation	656,322		650,292		621,494		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	125,100	120,900	116,500
Lease Purchase Principal	0	0	0
Total	125,100	120,900	116,500

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Marlene Scatoni
City Official Title: Clerk