CERTIFICATE

To the Clerk of Cherokee County, 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 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	Amount of 2024 Ad Valorem Tax	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	143,075	42,549	49.999
Special Highway		7	8,389		
Water		7	118,201		
Sewer		8	52,620		
Special Parks & Recreation		8	7,846		
Non-Budgeted Funds-A		9			
Totals		xxxxxx	330,130	42,549	
Budget Hearing Notice			851.004		County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			49.999
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	40.490
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com

Attest: _____, 2024

County Clerk

Janell Heath
Patricia A Rudd
Sandra Caswell
Michael Knowlan

Governing Body

WEST MINERAL CITY

Municipality

1. Estimated Assessed Valuation Information as of July 1, 2024

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	613,878	0	17,836
Personal Property	16,799	0	0
Oil and Gas	0	0	0
State Assessed Utilities	220,314	0	0
Severed Minerals	0	0	0
Total	**850,991**	**0**	**17,836**
New Improvements	47,398	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 16,799

3. Actual Tax Rates Levied for the 2024 Budget

Fund	Rate
WEST MINERAL BOND & INTEREST	0.000000
WEST MINERAL EMPLOYEE BE	0.000000
WEST MINERAL GENERAL	45.156000
	45.156000
Revenue Neutral Rate:	**40.490000**

4. Final Assessed Valuation from November 1, 2023 Abstract 763,049
5. All Personal Property excluding Watercraft for 2023 26,424
6. Gross Earning (Intangible) Tax Estimate 0.00
7. Neighborhood Revitalization District Valuation Subject to Rebates 0
8. 2023 Column (2022 Tax) Delq % for WEST MINERAL GENERAL Fund 9.12 %
9. 2023 Column (2022 Tax) Delq % for Special Assessments 0.00 %

Tax Increment Financing - TIF/RHID:

TIF/RHID Base Assessed Valuation 0

TIF/RHID Current Assessed Valuation 0

TIF/RHID is not subtracted from Real Estate Value.

If you have any Recreation Commissions funds listed on this page, please send a copy of this page to the Recreation Commission.

06/24/2024
Date

Provided by
Cherokee County
Name of County

STATEMENT OF BONDED & FLOATING INDEBTEDNESS

ANNUAL STATEMENT

Of Indebtedness of City of West Mineral (Township, City, or School Dist.) County of CHEROKEE, Kansas,

In conformity with K.S.A. 10-1007a, as of June 30, 2024.

BONDED INDEBTEDNESS

Indicate "General Obligation" "Revenue" or "Industrial Revenue" Bond	Date of Issue Month	Day	Year	Date of Maturity Month	Day	Year	Amount of Bonded Indebtedness	Statutory Authority For Issue
KDHE Sewer Loan	03	07	03	09	01	24	55,556.83	KSA-12-316

TEMPORARY NOTES

Purpose	Date of Issue Month	Day	Year	Date of Maturity Month	Day	Year	Amount Outstanding	Statutory Authority For Issue
Labette Bank	05	08	23	05	08	27	237,002.53	

NO-FUND WARRANTS

Purpose	Date of Maturity Month	Day	Year	Amount Outstanding	Statutory Authority For Issue

STATE OF KANSAS, CHEROKEE, COUNTY, ss.

I, Brandi Knowles City Clerk (Recording Officer) Of Said West Mineral (Township, City or School Dist.)

Do hereby certify the above to be a full and correct statement of the indebtedness of the said City as of June 30, 2024.

June 8, 2024

West mineral City

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF WEST MINERAL, HEREBY NOTIFIES THE CHEROKEE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 49.999 mills. The date of our hearing is September 9, 2024, at 6:30 PM and will be held at West Mineral City Hall address in West Mineral, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on July 11, 2024.

(Seal)

Brandi Knowlen

~~Clerk~~ or Officer of Governing Body

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY C

Larry Hiatt of lawful age, bein deposeth and saith, he/she is Leg the Columbus News-Report

A twice weekly newspaper publ Columbus, Cherokee County, Kar religious, or fraternal publicatior per has been entered as second-cl United States Post Office, Co Columbus News-Report has b uninterruptedly published two than fifty weeks a year and has more than one year prior to the notice hereinafter mentioned. A hereto attached, and was publi entire edition published on Aug Columbus News-Report.
Affiant further says that he has the statements above set forth, a

August 27, 2024

My Commission Expires: Decem

Printer's Fee: $72.00

SHERRY L. WASHBURN
Notary Public, State of Kansas
My Appointment Expires
10/29/24

Legal Notice

(First Published in the Columbus News Report Tuesday, August 27, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2025

The governing body of
City of West Mineral
will meet on September 9, 2024 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, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at West Mineral City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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	Proposed Estimated Tax Rate*
General	127,580	54.656	133,315	45.156	143,075	42,549	49.999
Debt Service							
Library							
Special Highway	2,501		3,995		8,389		
Water	42,635		60,103		110,201		
Sewer	41,538		31,647		55,620		
Special Parks & Recreation	355		4,143		7,846		
Non-Budgeted Funds-A	24,282						
Totals	238,791	54.656	234,202	45.156	336,130	42,549	49.999
						*Revenue Neutral Rate**	40.209
Less: Transfers	2,400		16,030		34,308		
Net Expenditure	236,391		218,173		295,822		
Total Tax Levied	34,455		34,456		xxxxxxxxxxxxxxxxx		
Assessed Valuation	630,397		763,049		850,991		

Outstanding Indebtedness, January 1	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	31,599	21,389	10,860
Lease Purchase Principal	0	0	27,348
Total	31,599	21,389	38,208

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

Brandi Knowles
Official Title: City Clerk

Resolution No. 211

A RESOLUTION OF THE CITY OF WEST MINERAL, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of W'est Mineral, Kansas, was calculated as 40.490 mills by the Cherokee County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of West Mineral, Kansas, will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 9, 2024, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of West Mineral, Kansas, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF WEST MINERAL, KANSAS:

The City of West Mineral, Kansas, shall levy a property tax rate exceeding the Revenue Neutral Rate of 40.490 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 9th day of September 2024 and SIGNED by the Mayor.

Michael Knowles
Mayor

Attested:

Brandi Knowles
City Clerk

Roll Call Vote

A Roll Call Vote of the City of West Mineral, Kansas, To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 9, 2024

Resolution No. 211

Governing Body Member	Yes	No	No Vote
Janell Heath	X		
Richard Fedie	X		
Patricia Kidd	X		
Sandra Caswell	X		
Michael Knowles	X		
TOTAL	5	0	0

Certified:
Michael Knowles

CERTIFICATE

To the Clerk of Cherokee County, 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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 Adopted Budget		
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Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	143,075	42,549	
Special Highway		7	8,389		
Water		7	118,201		
Sewer		8	52,620		
Special Parks & Recreation		8	7,846		
Non-Budgeted Funds-A		9			
Totals		xxxxxx	330,130	42,549	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	40.490
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com

Attest: _____, 2024

_____
County Clerk

_____
_____
_____
_____
_____
Governing Body

City of West Mineral

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 Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	34,456	5,669	277	97	0	35
Debt Service						
Library						
TOTAL	34,456	5,669	277	97	0	35

County Treas Motor Vehicle Estimate	5,669				
County Treas Recreational Vehicle Estimate		277			
County Treas 16/20M Vehicle Estimate			97		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					35

Motor Vehicle Factor	0.16452				
Recreational Vehicle Factor		0.00803			
16/20M Vehicle Factor			0.00282		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00101

City of West Mineral 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
Water Utility	Water Reserve	1,200	1,200	1,200	K.S.A. 12-825d
Sewer Utility	Sewer Reserve	1,200	1,200	1,200	K.S.A. 12-825d
Water Utility	General Fund	0	13,630	31,908	K.S.A. 12-825d
	Totals	2,400	16,030	34,308	
	Adjustments*				
	Adjusted Totals	2,400	16,030	34,308	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of West Mineral

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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:											
KDHE Sewer Loan - C20 1624	4/4/2002	3/1/2025	3.11	215,671	10,860	3/1, 9/1	3/1, 9/1	254	10,860	0	0
Total Other					**10,860**			**254**	**10,860**	**0**	**0**
Total Indebtedness					**10,860**			**254**	**10,860**	**0**	**0**

City of West Mineral

2025

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, 2024	Payments Due 2024	Payments Due 2025
Fencing	5/8/2023	48	6.00	31,284	27,348	8,819	8,819
Totals					**27,348**	**8,819**	**8,819**

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

City of West Mineral 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	25,579	13,081	3,019
Receipts:			
Ad Valorem Tax	30,438	31,355	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,001	2,000	3,513
Motor Vehicle Tax	7,420	6,627	5,669
Recreational Vehicle Tax	501	330	277
16/20M Vehicle Tax	21	13	97
Commercial Vehicle Tax	0	56	0
Watercraft Tax	0	25	35
Gross Earning (Intangible) Tax	0	0	0
Sales Tax	14,683	15,094	15,094
Franchise Tax	13,388	11,234	11,234
Special Alcohol Tax	2,790	2,507	3,027
Federal Grant	10,154	0	0
Licenses and Fees	265	540	540
Copies	44	33	33
Refuse Collections	13,710	14,023	14,023
Fire Contracts	14,858	14,858	14,858
Rentals	55	25	25
Insurance Proceeds	0	10,133	0
Sale of Assets	10	0	0
Donations	1,450	300	300
Reimbursed Expense	2,800	387	387
Operating transfer from:			
Water Utility Fund	0	13,630	31,908
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	497	83	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**115,083**	**123,253**	**101,019**
Resources Available:	**140,662**	**136,334**	**104,039**

CERTIFICATE

To the Clerk of Cherokee County, 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 2025; and
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Water		7	118,201		
Sewer		8	52,620		
Special Parks & Recreation		8	7,846		
Non-Budgeted Funds-A		9			
Totals		xxxxxx	330,130	42,549	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	40.490
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com

Attest: _____, 2024

_____
County Clerk

_____
_____
_____
_____
_____
Governing Body

City of West Mineral

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 Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	34,456	5,669	277	97	0	35
Debt Service						
Library						
TOTAL	34,456	5,669	277	97	0	35

County Treas Motor Vehicle Estimate	5,669				
County Treas Recreational Vehicle Estimate		277			
County Treas 16/20M Vehicle Estimate			97		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					35

Motor Vehicle Factor	0.16452				
Recreational Vehicle Factor		0.00803			
16/20M Vehicle Factor			0.00282		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00101

City of West Mineral 2025

Schedule of Transfers

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Sewer Utility	Sewer Reserve	1,200	1,200	1,200	K.S.A. 12-825d
Water Utility	General Fund	0	13,630	31,908	K.S.A. 12-825d
	Totals	2,400	16,030	34,308	
	Adjustments*				
	Adjusted Totals	2,400	16,030	34,308	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of West Mineral

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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:											
KDHE Sewer Loan - C20 162	4/4/2002	3/1/2025	3.11	215,671	10,860	3/1, 9/1	3/1, 9/1	254	10,860	0	0
Total Other					10,860			254	10,860	0	0
Total Indebtedness					10,860			254	10,860	0	0

City of West Mineral

2025

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, 2024	Payments Due 2024	Payments Due 2025
Fencing	5/8/2023	48	6.00	31,284	27,348	8,819	8,819
Totals					**27,348**	**8,819**	**8,819**

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

City of West Mineral 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	25,579	13,081	3,019
Receipts:			
Ad Valorem Tax	30,438	31,355	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,001	2,000	3,513
Motor Vehicle Tax	7,420	6,627	5,669
Recreational Vehicle Tax	501	330	277
16/20M Vehicle Tax	21	13	97
Commercial Vehicle Tax	0	56	0
Watercraft Tax	0	25	35
Gross Earning (Intangible) Tax	0	0	0
Sales Tax	14,683	15,094	15,094
Franchise Tax	13,388	11,234	11,234
Special Alcohol Tax	2,790	2,507	3,027
Federal Grant	10,154	0	0
Licenses and Fees	265	540	540
Copies	44	33	33
Refuse Collections	13,710	14,023	14,023
Fire Contracts	14,858	14,858	14,858
Rentals	55	25	25
Insurance Proceeds	0	10,133	0
Sale of Assets	10	0	0
Donations	1,450	300	300
Reimbursed Expense	2,800	387	387
Operating transfer from:			
Water Utility Fund	0	13,630	31,908
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	497	83	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**115,083**	**123,253**	**101,019**
Resources Available:	**140,662**	**136,334**	**104,039**

City of West Mineral

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	140,662	136,334	104,039
Expenditures:			
General Government	96,979	91,870	101,610
Cemetery	2,962	2,962	2,962
Fire	10,419	15,829	15,829
Streets	1,092	2,531	2,551
Refuse	11,474	11,304	11,304
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	122,926	124,496	134,256
Fence Lease	4,654	8,819	8,819
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**127,580**	**133,315**	**143,075**
Unencumbered Cash Balance Dec 31	13,081	3,019	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	129,717	124,125	143,075
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	143,075
		Tax Required	39,036
	Delinquent Comp Rate:	9.0%	3,513
		Amount of 2024 Ad Valorem Tax	42,549

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.)

City of West Mineral 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	2,582	4,124	3,759
Receipts:			
State of Kansas Gas Tax	4,043	4,630	4,630
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,043**	**4,630**	**4,630**
Resources Available:	**6,625**	**8,754**	**8,389**
Expenditures:			
Personal Services	0	0	3,000
Commodities	2,501	4,995	5,389
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,501**	**4,995**	**8,389**
Unencumbered Cash Balance Dec 31	4,124	3,759	0
2023/2024/2025 Budget Authority Amount:	7,392	10,896	8,389

Adopted Budget

Water	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	15,449	37,280	47,127
Receipts:			
Water Sales	63,158	69,394	70,782
Other Fees	1,308	292	292
Interest on Idle Funds	0	0	0
Miscellaneous	0	264	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**64,466**	**69,950**	**71,074**
Resources Available:	**79,916**	**107,230**	**118,201**
Expenditures:			
Production:			
Personal Service	16,726	18,818	19,759
Contractual Service	5,197	7,593	15,000
Commodities	19,268	18,862	50,334
Debt Service			
Interest	245	0	0
Operating Transfer to:			
General	0	13,630	31,908
Water Reserve Fund	1,200	1,200	1,200
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**42,635**	**60,103**	**118,201**
Unencumbered Cash Balance Dec 31	37,280	47,127	0
2023/2024/2025 Budget Authority Amount:	54,567	84,292	118,201

City of West Mineral 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	35,079	21,499	20,925
Receipts:			
		0	0
Sewer Collections	27,958	31,073	31,695
Other Fees	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,958**	**31,073**	**31,695**
Resources Available:	**63,036**	**52,572**	**52,620**
Expenditures:			
Personal Services	12,213	13,416	14,087
Contractual Services	23,610	5,917	37,333
Commodities	39	0	0
Capital Outlay	13,063	0	0
Debt Service			
Principal	10,530	10,860	0
Interest	829	254	0
Intergovernmental Federal Grant	-19,946	0	0
Operating Transfers to:			
Sewer Reserve Fund	1,200	1,200	1,200
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**41,538**	**31,647**	**52,620**
Unencumbered Cash Balance Dec 31	21,499	20,925	0
2023/2024/2025 Budget Authority Amount:	57,413	39,800	52,620

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,920	6,456	4,819
Receipts:			
Special Alcohol Tax	2,790	2,506	3,027
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,790**	**2,506**	**3,027**
Resources Available:	**6,710**	**8,962**	**7,846**
Expenditures:			
Personal Services	0	0	200
Contractual Services	255	4,143	7,646
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**255**	**4,143**	**7,846**
Unencumbered Cash Balance Dec 31	6,456	4,819	0
2023/2024/2025 Budget Authority Amount:	6,204	8,719	7,846

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Reserve		**American Rescue Plan**		**Water Reserve**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	24,282	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		24,282
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Operating Transfer from:		ARPA Grant Proceeds	0	Operating Transfer from:						
Sewer Utility Fund	1,200			Water Utility Fund	1,200					
Total Receipts	1,200	Total Receipts	0	Total Receipts	1200	Total Receipts	0	Total Receipts	0	2,400
Resources Available:	1,200	Resources Available:	24,282	Resources Available:	1,200	Resources Available:	0	Resources Available:	0	26,682
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Operating Transfer to:		Capital Outlay	24,282	Operating Transfer to:						
Sewer Utility Fund	0			Water Utility Fund	0					
Total Expenditures	0	Total Expenditures	24,282	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	24,282
Cash Balance Dec 31	1,200	Cash Balance Dec 31	0	Cash Balance Dec 31	1,200	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**2,400** **
										2,400 **

**Note: These two block figures should agree.

State of Kansas
City

· 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of West Mineral
will meet on September 9, 2024 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, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at West Mineral City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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	Proposed Estimated Tax Rate*
General	127,580	54.656	133,315	45.156	143,075	42,549	49.999
Debt Service							
Library							
Special Highway	2,501		4,995		8,389		
Water	42,635		60,103		118,201		
Sewer	41,538		31,647		52,620		
Special Parks & Recreation	255		4,143		7,846		
Non-Budgeted Funds-A	24,282						
Totals	238,791	54.656	234,202	45.156	330,130	42,549	49.999
						*Revenue Neutral Rate***	*40.490*
Less: Transfers	2,400		16,030		34,308		
Net Expenditure	236,391		218,172		295,822		
Total Tax Levied	34,455		34,456		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	630,397		763,049		850,991		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	31,599	21,389	10,860
Lease Purchase Principal	0	0	27,348
Total	31,599	21,389	38,208

*Tax rates are expressed in mills

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

Brandi Knowlen
Official Title: City Clerk