

2023

CERTIFICATE

To the Clerk of Pottawatomie County, State of Kansas

We, the undersigned, officers of

City of Westmoreland

- 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 2023; and
 (3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

		2023 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:		Page No.		
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Schedule of Transfers		3		
Statement of Indebtedness		4		
Statement of Lease-Purchases		5		
Fund	K.S.A.			
General	12-101a	6	665,943	171,603
Debt Service	10-113	7	142,446	27,940
		7		
Employee Benefits	12-16, 102	8	69,000	49,700
Street Improvement	15-7333	8	24,500	7,523
Special Highway		9	32,362	
Water Works - Utility		9	498,034	
Non-Budgeted Funds		10		
Totals		xxxxxx	1,432,285	256,765
Budget Hearing Notice				52.789
Combined Rate and Budget Hearing Notice				County Clerk's Use Only
RNR Hearing Notice				4,864,021
Neighborhood Revitalization				Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 48.543

Assisted by:
 VonFeldt, Bauer & VonFeldt, Chtd.
 Certified Public Accountants
 Address:
 2306 Anderson Ave.
 Manhattan, KS 66502
 Email:
 hpierce@cpavbv.com



[Handwritten Signature] Mayor
[Handwritten Signature]
[Handwritten Signature]
[Handwritten Signature]
 Governing Body

Date Attested: 9-26 2022
[Handwritten Signature]
 County Clerk

City of Westmoreland

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	166,769	18,036	384	20	0	76
Debt Service	16,781	1,815	39	2	0	7
Employee Benefits	45,310	4,900	104	6	0	20
Street Improvement	6,973	754	16	1	0	0
TOTAL	235,833	25,505	543	29	0	103

County Treas Motor Vehicle Estimate	<u>25,505</u>				
County Treas Recreational Vehicle Estimate		<u>543</u>			
County Treas 16/20M Vehicle Estimate			<u>29</u>		
County Treas Commercial Vehicle Tax Estimate				<u>0</u>	
County Treas Watercraft Tax Estimate					<u>103</u>
 Motor Vehicle Factor	 <u>0.10815</u>				
Recreational Vehicle Factor		<u>0.00230</u>			
16/20 Vehicle Factor			<u>0.00012</u>		
Commercial Vehicle Factor				<u>0.00000</u>	
Watercraft Factor					<u>0.00044</u>

City of Westmoreland

2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Utilities	Bond & Interest	53,635	71,635	75,000	K.S.A. 12-825d
Utilities	Utility Reserve	4,333	4,000	4,000	K.S.A. 12-825d
	Totals	57,968	75,635	79,000	
	Adjustments*				
	Adjusted Totals	57,968	75,635	79,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 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, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Series 2016	9/29/2016	10/1/2036	2.00-3.55	715,000	455,000	04/1 & 10/1	10/1	13,433	35,000	12,733	30,000
Total G.O. Bonds					455,000			13,433	35,000	12,733	30,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE 1705-01	10/6/2005	3/1/2027	2.58	567,670	163,392	3/1 & 9/1	3/1 & 9/1	3,645	28,020	2,988	28,748
KDHE 2001-01	11/30/2016	9/1/2038	1.81	363,348	314,547	3/1 & 9/1	3/1 & 9/1	4,845	15,957	4,595	16,247
KDHE 2021	5/5/2021	9/1/2041	1.30	66,695	66,695	3/1 & 9/1	3/1 & 9/1	165	2,940	158	2,979
Total Other					544,634			8,655	46,917	7,740	47,973
Total Indebtedness					999,634			22,087	81,917	20,473	77,973

City of Westmoreland

2023

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Admin			
Salaries	106,744	115,000	125,000
Health Insurance	0	0	0
Equipment Replacement	0	0	0
Utilities	25,092	30,000	32,500
Professional Fees	27,381	30,000	35,000
City Agent	425	500	750
Contractual	78,957	80,000	115,000
Commodities	30,691	35,000	45,000
Capital Outlay	0	30,000	40,000
Total	269,290	320,500	393,250
Pool			
Salaries	36,163	40,000	45,000
Contractual	7,178	8,000	11,000
Commodities	8,673	10,000	12,000
Concessions	2,378	3,000	4,000
Capital Outlay	0	1,000	1,500
Total	54,392	62,000	73,500
Fire			
Contractual	2,805	5,000	7,500
Commodities	3,951	20,000	30,000
Utilities	5,175	7,000	8,000
Capital Outlay	0	3,000	3,500
Total	11,931	35,000	49,000
Cemetery/Parks			
Contractual	2,743	4,000	4,500
Commodities	4,914	7,000	7,500
Capital Outlay	0	750	750
Total	7,657	11,750	12,750
Streets			
Contractual	22,573	65,000	75,000
Commodities	5,089	15,000	20,000
Total	27,662	80,000	95,000
RV Park			
Contractual	27,336	10,000	12,500
Commodities	7,729	9,000	10,000
Utilities	4,116	4,500	5,000
Capital Outlay	0	750	1,000
Total	39,181	24,250	28,500
Total	0	0	0
Total	0	0	0
Page Total	410,113	533,500	652,000

City of Westmoreland

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	67,464	33,442	28,038
Receipts:			
Ad Valorem Tax	15,654	16,781	XXXXXXXXXXXXXXXXXX
Delinquent Tax	409	0	0
Motor Vehicle Tax	1,972	1,990	1,815
Recreational Vehicle Tax	34	35	39
16/20M Vehicle Tax	23	15	2
Commercial Vehicle Tax	157	50	0
Watercraft Tax	8	10	7
Special Assessments	12,436	10,000	10,000
Transfer from Utilities Fund	53,635	71,635	73,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	84,327	100,426	86,863
Resources Available:	151,791	133,868	114,901
Expenditures:			
Bond Principal	50,000	35,000	30,000
Bond Interest	14,433	13,433	12,733
KDHE Principal	42,983	46,917	47,973
KDHE Interest	9,430	8,655	7,740
Service Fees	1,503	1,825	2,000
Cash Basis Reserve (2023 column)			42,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	118,348	105,830	142,446
Unencumbered Cash Balance Dec 31	33,442	28,038	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	158,342	137,580	142,446
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			142,446
Tax Required			27,545
Delinquent Comp Rate: 1.4%			395
Amount of 2022 Ad Valorem Tax			27,940

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
0	0	0	0
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 1.4%			0
Amount of 2022 Ad Valorem Tax			0

Qualifies for

No assurance provided. See accompanying significant budget assumptions.

City of Westmoreland

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	11,781	16,963	14,973
Receipts:			
Ad Valorem Tax	44,129	45,310	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,190	0	0
Motor Vehicle Tax	5,616	5,250	4,900
Recreational Vehicle Tax	95	100	104
16/20M Vehicle Tax	65	30	6
Commercial Vehicle Tax	447	50	0
Watercraft Tax	23	20	20
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	0		
Does miscellaneous exceed 10% of Total			
Total Receipts	51,565	50,760	5,030
Resources Available:	63,345	67,723	20,003
Expenditures:			
Health Insurance	29,860	33,750	40,000
KPERS	15,109	17,500	27,500
Payroll Taxes	0	0	0
Cash Forward (2023 column)			
Miscellaneous	1,413	1,500	1,500
Does miscellaneous exceed 10% of Total E			
Total Expenditures	46,382	52,750	69,000
Unencumbered Cash Balance Dec 31	16,963	14,973	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	53,875	67,575	69,000
Non-Appropriated Balance			
			69,000
Total Expenditure/Non-Appr Balance			48,997
Tax Required			703
Delinquent Comp Rate: 1.4%			
Amount of 2022 Ad Valorem Tax			49,700

Adopted Budget

Adopted Budget Street Improvement	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	11,307	14,989	16,312
Receipts:			
Ad Valorem Tax	6,523	6,973	XXXXXXXXXXXXXXXXXX
Delinquent Tax	175	0	0
Motor Vehicle Tax	815	800	754
Recreational Vehicle Tax	14	15	16
16/20M Vehicle Tax	9	5	1
Commercial Vehicle Tax	65	25	0
Watercraft Tax	3	5	0
Reimbursements	0		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	7,605	7,823	771
Resources Available:	18,912	22,812	17,083
Expenditures:			
Contractual	0	1,500	7,250
Commodities	3,922	5,000	17,250
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	3,922	6,500	24,500
Unencumbered Cash Balance Dec 31	14,989	16,312	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	12,750	22,500	24,500
Non-Appropriated Balance			
			24,500
Total Expenditure/Non-Appr Balance			7,417
Tax Required			106
Delinquent Comp Rate: 1.4%			
Amount of 2022 Ad Valorem Tax			7,523

No assurance provided. See accompanying significant budget assumptions.

City of Westmoreland

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	15,963	14,912	11,732
Receipts:			
State of Kansas Gas Tax	21,522	20,320	20,630
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	21,522	20,320	20,630
Resources Available:	37,485	35,232	32,362
Expenditures:			
Contractual	22,573	22,500	30,500
Commodities	0	1,000	1,862
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	22,573	23,500	32,362
Unencumbered Cash Balance Dec 31	14,912	11,732	0
2021/2022/2023 Budget Authority Amount	27,921	32,222	32,362

Adopted Budget Water Works - Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	125,959	160,933	117,184
Receipts:			
Charges for Services	314,133	315,000	320,000
Fine, Forfeitures, and penalties	4,591	4,000	4,500
Miscellaneous Income	0	0	0
Refuse income	52,129	53,000	55,000
Reimbursements	6,423	500	500
Sales tax	805	800	850
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	378,081	373,300	380,850
Resources Available:	504,040	534,233	498,034
Expenditures:			
Personnel	62,628	70,000	75,000
Payroll Taxes	4,786	6,000	7,000
Contractual	16,364	27,500	38,370
Commodities	4,013	10,000	15,000
Utilities	175,587	205,000	260,000
Capital Outlay	0	0	0
Taxes	5,511	6,000	6,500
Lease Principal	10,830	11,263	11,714
Lease Interest	4,584	4,151	3,700
Services Fees	780	1,500	1,750
Transfer to Utility Reserve Fund	4,333	4,000	4,000
Transfer to Bond and Interest	53,635	71,635	75,000
Cash Forward (2023 column)			
Miscellaneous	55	0	0
Does miscellaneous exceed 10% of Total F			
Total Expenditures	343,107	417,049	498,034
Unencumbered Cash Balance Dec 31	160,933	117,184	0
2021/2022/2023 Budget Authority Amount	429,254	461,884	498,034

No assurance provided. See accompanying significant budget assumptions.

City of Westmoreland

NON-BUDGETED FUNDS
(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

ARPA Grant Fund	Utility Reserve Fund	WasteWater Improveme	0	0
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1
0	12,000	0		12,000

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Federal Grant	56,618	Transfer from Utilities	4,333	USDA Grant	187,064				
				State proceeds	66,695				
Total Receipts	56,618	Total Receipts	4,333	Total Receipts	253,759	Total Receipts	0	Total Receipts	0
Resources Available:	56,618	Resources Available:	16,333	Resources Available:	253,759	Resources Available:	0	Resources Available:	0

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Commodities - Water	5,450			Project Expenditures	253,759				
Contractual - Sewer	11,003								
Total Expenditures	16,453	Total Expenditures	0	Total Expenditures	253,759	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	40,166	Cash Balance Dec 31	16,333	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0

314,710
326,710
270,211
56,499
56,499

** Note: These two block figures should agree.

No assurance provided. See accompanying significant budget assumptions.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Westmoreland

will meet on September 9, 2022 at 7:00 PM at Community Center 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*	
General	428,574	37.216	547,442	37.349	665,943	171,603	35.323	
Debt Service	118,348	3.614	105,830	3.758	142,446	27,940	5.751	
Employee Benefits	46,382	10.188	52,750	10.147	69,000	49,700	10.230	
Street Improvement	3,922	1.506	6,500	1.562	24,500	7,523	1.548	
Special Highway	22,573		23,500		32,362			
Water Works - Utility	343,107		417,049		498,034			
Non-Budgeted Funds	270,211							
Totals	1,233,118	52.524	1,153,071	52.816	1,432,285	256,765	52.852	
<i>Revenue Neutral Rate**</i>							48.543	
Less: Transfers	57,968		75,635		79,000			
Net Expenditure	1,175,150		1,077,436		1,353,285			
Total Tax Levied	232,295		235,833		XXXXXXXXXXXXXXXXXX			
Assessed Valuation	4,422,757		4,465,185		4,858,114			
Outstanding Indebtedness, January 1,	2020	2021	2022					
G.O. Bonds	555,000	505,000	455,000					
Revenue Bonds	0	0	0					
Other	562,933	520,921	544,634					
Lease Purchase Principal	160,820	174,816	151,727					
Total	1,278,753	1,200,737	1,151,360					

*Tax rates are expressed in mills

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

Julie Wren

City Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of City of Westmoreland will meet on September 8, 2022 at 6:30 PM at Community Center 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Table with columns: FUND, Prior Year Actual for 2021 (Expenditures, Actual Tax Rate*), Current Year Estimate for 2022 (Expenditures, Actual Tax Rate*), Proposed Budget for 2023 (Budget Authority for Expenditures, Amount of 2022 Ad Valorem Tax, Proposed Estimated Tax Rate*). Rows include General, Debt Service, Employee Benefits, Street Improvement, Special Highway, Water Works - Utility, Non-Budgeted Funds, and Totals.

Summary table with columns: Item, 2020, 2021, 2022. Rows include Less: Transfers, Net Expenditures, Total Tax Levied, Assessed Valuation, and Outstanding Indebtedness (January 1, G.O. Bonds, Revenue Bonds, Other, Lease Purchase Principal Total).

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

Jolie Wren City Official Title: City Clerk

T140421 Aug. 4, 2022

STATE OF KANSAS Pottawatomie

I, Shannon [Signature], Advertising in Wamego, been admitted and of general been continuing during the than seven and that the

newspaper 1 consecutive weeks with the first publication being made as aforesaid on the 4 day of August, 2022 with subsequent publication being made on the following dates:

On the ___ day of ___, 20__

On the ___ day of ___, 20__

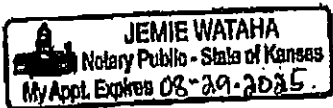
On the ___ day of ___, 20__

[Signature: Shannon]

Subscribed and sworn to before me this 4 day of August, 2022.

[Signature: Jemie Wataha]

Notary Public



Notary Seal

7453976 600 659724 177 691725 285 00 222 982 29

EQUIPMENT RESERVE

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, ss.
Pottawatomie County,

I, Shannon Fritz being duly sworn, dispose and say: That I am the Advertising Director of *The Times*, a weekly newspaper published in Wamego, Pottawatomie County, Kansas, which newspaper has been admitted to the mails as second class matter in said county, and of general circulation therein, and that said newspaper has been continuously and uninterruptedly published in said county during the period of more than 52 consecutive weeks and more than seventy years prior to the first publication of attached notice, and that the attached notice has been published in the entire said newspaper 1 consecutive weeks with the first publication being made as aforesaid on the 4 day of August, 2022 with subsequent publication being made on the following dates:

On the ___ day of _____, 20__

On the ___ day of _____, 20__

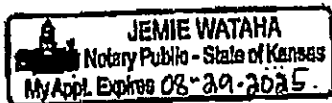
On the ___ day of _____, 20__

Shannon Fritz

Subscribed and sworn to before me this 4 day of
August, 2022.

Jemie Wataha

Notary Public



Notary Seal

CPA Summary of Assumptions

GENERAL ASSUMPTIONS:

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the June 15, 2022 County Clerk estimates. Prior year valuations are obtained from values certified by the County Clerk.

REVENUE ASSUMPTIONS:

Overall revenues are expected to increase slightly compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed tax lid. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain relatively flat or increase slightly compared to the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

EXPENDITURES ASSUMPTIONS:

Overall expenditures are expected to be flat or increase slightly compared to the prior fiscal year.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available funds are budgeted.

Salary/Wages and Benefits expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Operating expenditures are expected to increase approximately 1%-3% compared to the prior fiscal year.

Capital expenditures are budgeted based on Management's expected future capital needs .

Resolution No. 03-22

A RESOLUTION OF THE CITY OF WESTMORELAND, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for the City of Westmoreland was calculated as 48.543 mills by the Pottawatomie County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 8, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Westmoreland, 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 WESTMORELAND:

The City of Westmoreland shall levy a property tax rate exceeding the Revenue Neutral Rate of 52.852 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 8th day of September, 2022 and **SIGNED** by the Mayor.



A handwritten signature in black ink, appearing to read "Mark S. Jack", is written over a horizontal line.

Mark S. Jack, Mayor

A handwritten signature in black ink, appearing to read "Julie Wren", is written over a horizontal line.

Julie Wren, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Westmoreland To Levy a Property Tax Exceeding
the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 8, 2022
Resolution No. 03-22

Governing Body Member	Yes	No	No Vote
Ashley Rice	X		
James Smith	X		
Waide Purvis	X		
John Coleman	X		
Bruce Meininger	X		
Mark Jack	X		
TOTAL			

Certified:

Julie Wren

Published In The Times on Thursday, August 4, 2022
NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of City of Westmoreland will meet on September 8, 2022 at 6:30 PM at Community Center 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 City Hall and will be available at this hearing.

BUDGET SUMMARY
 Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General							
Debt Service	428,574	37.216	547,442	37.349	665,943	171,603	35.323
Employee Benefits	118,348	3.614	105,830	3.758	142,446	27,940	5.751
Street Improvement	46,382	10.188	52,750	10.147	69,000	49,700	10.230
Special Highway	3,922	1.506	6,500	1.562	24,500	7,523	1.548
Water Works - Utility	22,573		23,500		32,362		
Non-Budgeted Funds	343,107		417,049		498,034		
Totals	270,211						
	1,233,118	52.524	1,153,071	52.816	1,432,285	256,765	52.852
Less: Transfers	57,968		75,635		79,000		
Net Expenditure	1,175,150		1,077,436		1,353,285		48.543
Total Tax Levied	232,295		235,833		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	4,422,757		4,465,185		4,858,114		

	2020	2021	2022
Outstanding Indebtedness, January 1,			
G.O. Bonds	555,000	505,000	455,000
Revenue Bonds	0	0	0
Other	562,933	520,921	544,634
Lease Purchase Principal	160,820	174,816	151,727
Total	1,278,753	1,200,737	1,151,360

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

Julie Wren
 City Official Title: City Clerk