

2020

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 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.			
General	12-101a	7	483,971	155,381 30.050
Debt Service	10-113	8	172,068	15,305 3.551
		8		
Employee Benefits	12-16,102	9	53,150	43,501 10.093
Street Improvement	15-7333	9	9,900	6,315 1.465
Special Highway		10	30,804	
Water Works - Utility		10	429,699	
Non-Budgeted Funds		11		
Totals		xxxxxxx	1,179,592	220,502 51.159
Budget Summary		12		County Clerk's Use Only
Neighborhood Revitalization				4,310,138

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

220,901
NO

Assisted by:
VonFeldt, Bauer & VonFeldt Chtd.

Address:
2306 Anderson Ave.

Email:
hpierce@cpavbv.com

Date Attested: **8-9** 2019

NMcInte by Dan R. H.
County Clerk Deputy

Governing Body

City of Westmoreland

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 205,000
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 205,000

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 231,968	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 58,710	
5b. Personal property 2018	- 72,213	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	231,968	
11. Total estimated valuation July 1, 2019	4,310,071	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0569	
13. Percentage adjustment increase (12 times 3)	+ \$ 11,661	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 3,075	
16. Total Percentage Adjustments	\$ 14,736	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>15,305</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>14,140</u>	
Increase property tax revenues spent on debt service			<u>1,165</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud		+	<u> </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>	
23. Law enforcement expenses - 2020 budget:		+	<u> </u>	
Law enforcement expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased law enforcement expenses in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
24. Fire protection expenses - 2020 budget:		+	<u>20,750</u>	
Fire protection expenses - 2019 budget:		-	<u>23,000</u>	
CPI adjustment	1.50%		<u>345</u>	
Increased fire protection expense in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
25. Emergency medical expenses - 2020 budget:		+	<u> </u>	
Emergency medical expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
26. Total Revenue Adjustments			<u>1,165</u>	

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		<u>220,901</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.014	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	3,075
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	3,075

Exemption from Election Requirement Yes

CPA Summary

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, 2019 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 .

City of Westmoreland

2020

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	144,538	18,211	441	3	0	54
Debt Service	14,140	1,782	43	0	0	5
Employee Benefits	40,446	5,096	123	1	0	15
Street Improvement	5,876	740	18	0	0	0
TOTAL	205,000	25,829	625	4	0	74

County Treas Motor Vehicle Estimate 25,829

County Treas Recreational Vehicle Estimate 625

County Treas 16/20M Vehicle Estimate 4

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 74

Motor Vehicle Factor 0.12600

Recreational Vehicle Factor 0.00305

16/20 Vehicle Factor 0.00002

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00036

City of Westmoreland

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Water Works - Utility	Bond & Interest	92,944	56,267	53,635	12-825d
Water Works - Utility	Utility Reserve Fund	-	4,000	4,000	12-825d
	Totals	92,944	60,267	57,635	
	Adjustments*				
	Adjusted Totals	92,944	60,267	57,635	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 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, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Series 2016	9/29/2016	10/1/2036	2.00-3.55	715,000	615,000	04/1 & 10/1	10/1	16,633	60,000	15,433	50,000
Total G.O. Bonds					615,000			16,633	60,000	15,433	50,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE 1705-01	10/6/2005	3/1/2027	2.58	567,670	243,269	3/1 & 9/1	3/1 & 9/1	5,518	25,946	4,910	26,620
KDHE 2001-01	11/30/2016	9/1/2038	1.81	363,348	363,348	3/1 & 9/1	3/1 & 9/1	5,579	17,738	5,332	15,392
Total Other					606,617			11,097	43,684	10,242	42,012
Total Indebtedness					1,221,617			27,730	103,684	25,675	92,012

City of Westmoreland

2020

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 2019	Payments Due 2019	Payments Due 2020
Mini Excavator	5/14/2018	5/14/2023	3.95	21,904	21,904	4,913	4,913
Dump Truck	5/15/2019	5/15/2024	3.80	18,000	0	0	4,021
Water Meters	5/15/2019	5/15/2029	4.00	125,000	0	0	15,414
Totals					21,904	4,913	24,348

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	72,024	92,581	67,509
Receipts:			
Ad Valorem Tax	133,161	144,538	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,453	0	0
Motor Vehicle Tax	17,157	17,555	18,211
Recreational Vehicle Tax	344	350	441
16/20M Vehicle Tax	35	25	3
Commercial Vehicle Tax	1,638	0	0
Watercraft Tax	70	60	5
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Rentals	1,115	800	850
Donations	14,400	0	0
Fire Township Fees	4,855	5,150	5,200
Local Sales Tax	188,512	175,000	178,000
Franchise Tax	29,885	25,000	26,000
Licenses	1,914	1,250	1,350
Pool	24,578	18,500	19,000
Dog Tags	1,263	950	1,000
Cemetery	2,050	1,750	1,950
RV Park	12,942	6,000	6,500
Reimbursements	3,348	2,500	2,500
Interest on Idle Funds	923	800	750
Neighborhood Revitalization Rebate			0
Miscellaneous	8,655	2,000	2,500
Does miscellaneous exceed 10% of Total R			
Total Receipts	449,298	402,228	264,309
Resources Available:	521,322	494,809	331,818
Expenditures:			
Sub-Total detail page	422,560	427,300	479,950
Lease Principal	0	0	3,335
Lease Interest	0	0	686
Cash Forward (2020 column)			
Miscellaneous	6,181	0	0
Does miscellaneous exceed 10% of Total B			
Total Expenditures	428,741	427,300	483,971
Unencumbered Cash Balance Dec 31	92,581	67,509	xxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	460,809	456,000	483,971
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			483,971
Tax Required			152,153
Delinquent Comp Rate: 2.1%			3,228
Amount of 2019 Ad Valorem Tax			155,381

CPA Summary

City of Westmoreland

2020

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
General Admin			
Salaries	106,729	97,000	100,000
Health Insurance	0	0	0
KPERS	0	0	0
Utilities	35,201	35,000	36,500
Professional Fees	11,550	16,500	18,000
Contractual	62,885	75,000	90,000
Capital Outlay	35,584	10,000	25,000
Commodities	63,708	39,000	62,950
Total	315,657	272,500	332,450
Pool			
Salaries	28,343	28,250	28,500
Contractual	6,198	7,500	10,000
Commodities	9,183	8,500	8,750
Concessions	3,585	3,700	3,750
Capital Outlay	3,080	500	750
Total	50,389	48,450	51,750
Fire			
Contractual	1,975	2,000	2,500
Commodities	9,560	9,700	9,750
Utilities	7,552	7,650	7,750
Capital Outlay	2,025	500	750
Total	21,112	19,850	20,750
Cemetery/Parks			
Contractual	10,702	7,500	8,500
Commodities	3,012	6,000	6,500
Total	13,714	13,500	15,000
Streets			
Contractual	0	50,000	50,000
Commodities	12,973	15,000	1,000
Total	12,973	65,000	51,000
RV Park			
Contractual	1,420	2,000	2,500
Commodities	2,442	1,500	1,750
Utilities	4,853	4,500	4,750
Total	8,715	8,000	9,000
Total	0	0	0
Total	0	0	0
Page Total	422,560	427,300	479,950

City of Westmoreland

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	98,856	115,014	77,616
Receipts:			
Ad Valorem Tax	10,313	14,140	xxxxxxxxxxxxxxxx
Delinquent Tax	223	0	0
Motor Vehicle Tax	1,386	1,550	1,782
Recreational Vehicle Tax	29	35	43
16/20M Vehicle Tax	4	5	0
Commercial Vehicle Tax	116	0	0
Watercraft Tax	5	5	5
Special Assessments	23,765	23,500	24,000
Transfer from Utility Fund	92,944	56,267	53,635
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	128,785	95,502	79,465
Resources Available:	227,641	210,516	157,081
Expenditures:			
Bond Principal	60,000	60,000	50,000
Bond Interest	17,833	16,633	15,433
KDHE Principal	25,289	43,684	42,012
KDHE Interest	8,471	11,097	10,242
Service Fees	1,034	1,486	1,381
Cash Basis Reserve (2020 column)			53,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	112,627	132,900	172,068
Unencumbered Cash Balance Dec 31	115,014	77,616	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	203,550	185,032	172,068
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			172,068
Tax Required			14,987
Delinquent Comp Rate: 2.1%			318
Amount of 2019 Ad Valorem Tax			15,305

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 2.1%			0
Amount of 2019 Ad Valorem Tax			0

Qualifies for

CPA Summary

City of Westmoreland

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Employee Benefits			
Unencumbered Cash Balance Jan 1	439	4,734	5,318
Receipts:			
Ad Valorem Tax	37,525	40,446	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	792	0	0
Motor Vehicle Tax	5,570	5,000	5,096
Recreational Vehicle Tax	113	115	123
16/20M Vehicle Tax	13	5	1
Commercial Vehicle Tax	518	0	0
Watercraft Tax	22	18	15
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Receipts	44,553	45,584	5,235
Resources Available:	44,992	50,318	10,553
Expenditures:			
Payroll	0	0	0
Health Insurance	24,535	28,500	34,800
KPERS	14,445	15,500	17,150
Cash Forward (2020 column)			
Miscellaneous	1,278	1,000	1,200
Does miscellaneous exceed 10% of Total E			
Total Expenditures	40,258	45,000	53,150
Unencumbered Cash Balance Dec 31	4,734	5,318	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	48,000	50,405	53,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	53,150
		Tax Required	42,597
Delinquent Comp Rate:	2.1%		904
Amount of 2019 Ad Valorem Tax			43,501

Adopted Budget

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Street Improvement			
Unencumbered Cash Balance Jan 1	0	1,231	2,858
Receipts:			
Ad Valorem Tax	5,406	5,876	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	403	0	0
Motor Vehicle Tax	3,157	2,200	740
Recreational Vehicle Tax	64	20	18
16/20M Vehicle Tax	7	5	0
Commercial Vehicle Tax	294	0	0
Watercraft Tax	13	5	0
Reimbursements	112	250	100
Interest on Idle Funds	0		0
Neighborhood Revitalization Rebate	0		0
Miscellaneous	0		0
Does miscellaneous exceed 10% of Total E			
Total Receipts	9,456	8,356	858
Resources Available:	9,456	9,587	3,716
Expenditures:			
Contractual Services	0	0	0
Commodities	8,225	6,729	9,900
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	8,225	6,729	9,900
Unencumbered Cash Balance Dec 31	1,231	2,858	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	15,750	6,729	9,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,900
		Tax Required	6,184
Delinquent Comp Rate:	2.1%		131
Amount of 2019 Ad Valorem Tax			6,315

CPA Summary

City of Westmoreland

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	6,833	7,984	10,134
Receipts:			
State of Kansas Gas Tax	20,769	20,650	20,670
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	20,769	20,650	20,670
Resources Available:	27,602	28,634	30,804
Expenditures:			
Contractual	12,403	17,500	30,304
Commodities	7,215	1,000	500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	19,618	18,500	30,804
Unencumbered Cash Balance Dec 31	7,984	10,134	0
2018/2019/2020 Budget Authority Amount	37,000	33,951	30,804

Adopted Budget Water Works - Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	97,963	112,479	80,299
Receipts:			
Charges to Customers	304,081	298,000	299,000
Fines, Forfeitures and Penalties	5,511	3,500	2,700
Refuse Income	46,993	46,000	46,200
Reimbursements	58,130	550	700
Sales Tax	818	700	750
Interest on Idle Funds	0	0	0
Miscellaneous	12,720	100	50
Does miscellaneous exceed 10% of Total F			
Total Receipts	428,253	348,850	349,400
Resources Available:	526,216	461,329	429,699
Expenditures:			
Personnel	64,832	67,500	70,000
Payroll Taxes	4,993	5,500	5,750
KPERS	0	0	0
Contractual	7,216	10,000	14,000
Commodities	8,638	10,000	14,000
Administration	0	350	550
Utilities	205,202	210,000	213,000
Capital Outlay	20,000	7,500	29,186
Taxes	4,162	5,000	5,250
Lease Principal	4,257	4,048	14,607
Lease Interest	136	865	5,721
Services Fees	1,357	0	0
Transfer to Bond and Interest	92,944	56,267	53,635
Transfer to Utility Reserve Fund		4,000	4,000
Cash Forward (2020 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Expenditures	413,737	381,030	429,699
Unencumbered Cash Balance Dec 31	112,479	80,299	0
2018/2019/2020 Budget Authority Amount	460,444	407,817	429,699

CPA Summary

City of Westmoreland

NON-BUDGETED FUNDS

2020

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds

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

Project Improvement		0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
State Proceeds	673,307								
Total Receipts	673,307	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	673,307
Resources Available:	673,307	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	673,307
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Contractual	672,472								
Total Expenditures	672,472	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	672,472
Cash Balance Dec 31	835	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	835
									835

**
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** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Westmoreland

will meet on August 8, 2019 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 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 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	428,741	35.770	427,300	36.042	483,971	155,381	36.051
Debt Service	112,627	2.773	132,900	3.526	172,068	15,305	3.551
Employee Benefits	40,258	10.085	45,000	10.086	53,150	43,501	10.093
Street Improvement	8,225	1.465	6,729	1.465	9,900	6,315	1.465
Special Highway	19,618		18,500		30,804		
Water Works - Utility	413,737		381,030		429,699		
Non-Budgeted Funds	672,472						
Totals	1,695,678	50.093	1,011,459	51.119	1,179,592	220,502	51.160
Less: Transfers	92,944		60,267		57,635		
Net Expenditure	1,602,734		951,192		1,121,957		
Total Tax Levied	196,119		205,000		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	3,915,063		4,010,281		4,310,071		

Outstanding Indebtedness,

	2017	2018	2019
January 1,	715,000	715,000	615,000
G.O. Bonds	0	0	0
Revenue Bonds	741,958	741,958	606,617
Other	16,446	4,257	21,904
Lease Purchase Principal	1,473,404	1,461,215	1,243,521
Total			

*Tax rates are expressed in mills

Vicki Zentner

City Official Title: City Clerk

NOTICE OF BUDGET HEARING

The governing body of
City of Westmoreland
 will meet on August 8, 2019 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 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 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
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Net Expenditure	1,602,734		951,192		1,121,957		
Total Tax Levied	196,119		205,000		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	3,915,063		4,010,281		4,310,071		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	715,000		715,000		615,000		
Revenue Bonds	0		0		0		
Other	741,958		741,958		606,617		
Lease Purchase Principal	16,446		4,257		21,904		
Total	1,473,404		1,461,215		1,243,521		

*Tax rates are expressed in mills

Victor Zentner
 City Official Title: City Clerk

WL1169 July 18, 2019

On the 18th day of July, 2019

On the ____ day of _____, 20____

On the ____ day of _____, 20____

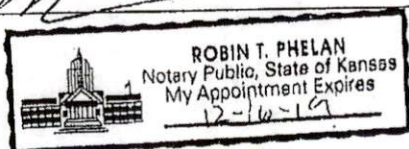
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Shannon Fritz

Subscribed and sworn to before me this 18 day of
July, 2019.

Notary Public

Notary Seal



STATE OF KANSAS
 Pottawatomie Co

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WL1169 July 16, 2019