State of Kansas
City

2022

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 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	581,741	166,769	37.349
Debt Service	10-113	7	137,580	16,781	3.758
		7			
Employee Benefits	12-16, 102	8	67,575	45,310	10.147
Street Improvement	15-7333	8	22,500	6,973	1.562
Special Highway		9	32,222		
Water Works - Utility		9	461,884		
Non-Budgeted Funds		10			
Totals		xxxxxx	1,303,502	235,833	52.816
Budget Summary		11			County Clerk's Use Only
Neighborhood Revitalization					4,465,185
					Nov 1, 2021 Total Assessed Valuation

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

POTTAWATOMIE COUNTY Seal STATE OF KANSAS

Date Attested: 9-28- 2021

County Clerk

Governing Body

No assurance provided. See accompanying significant budget assumptions.

City of Westmoreland

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	164,596	17,584	276	16	1,634	80
Debt Service	15,983	1,707	27	2	159	7
Employee Benefits	45,057	4,813	76	5	447	21
Street Improvement	6,659	711	11	1	66	0
TOTAL	232,295	24,815	390	24	2,306	108

County Treas Motor Vehicle Estimate 24,815

County Treas Recreational Vehicle Estimate 390

County Treas 16/20M Vehicle Estimate 24

County Treas Commercial Vehicle Tax Estimate 2,306

County Treas Watercraft Tax Estimate 108

Motor Vehicle Factor 0.10683

Recreational Vehicle Factor 0.00168

16/20 Vehicle Factor 0.00010

Commercial Vehicle Factor 0.00993

Watercraft Factor 0.00046

State of Kansas
City

City of Westmoreland

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:											
GO Series 2016	9/29/2016	10/1/2036	2.00-3.55	715,000	505,000	4/1 & 10/1	10/1	14,433	50,000	13,433	35,000
Total G.O. Bonds					**505,000**			**14,433**	**50,000**	**13,433**	**35,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE 1705-01	10/6/2005	3/1/2027	2.58	567,670	190,703	3/1 & 9/1	3/1 & 9/1	4,285	27,311	3,645	28,020
KDHE 2001-01	11/30/2016	9/1/2038	1.81	363,348	330,218	3/1 & 9/1	3/1 & 9/1	5,091	15,672	4,845	15,957
KDHE 3012-01	9/1/2021	9/1/2041	1.30	66,695	0	3/1 & 9/1	3/1 & 9/1	0	0	165	2,940
Total Other					**520,921**			**9,376**	**42,983**	**8,655**	**46,917**
Total Indebtedness					**1,025,921**			**23,809**	**92,983**	**22,088**	**81,917**

State of Kansas
City

City of Westmoreland

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
Mini Excavator	5/14/2018	5/14/2023	3.95	21,904	13,622	4,913	4,913
Dump Truck	5/15/2019	5/15/2024	3.80	18,000	14,665	4,021	4,021
Water Meters	5/15/2019	5/15/2029	4.00	125,000	114,599	15,414	15,414
2020 Chevy Truck	8/10/2020	4/15/2027	2.60	31,930	31,930	5,007	5,007
				Totals	**174,816**	**29,355**	**29,355**

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

City of Westmoreland 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	93,921	195,425	146,075
Receipts:			
Ad Valorem Tax	150,606	164,596	xxxxxxxxxxxxxxx
Delinquent Tax	2,938	0	0
Motor Vehicle Tax	20,139	18,000	17,584
Recreational Vehicle Tax	285	250	276
16/20M Vehicle Tax	60	45	16
Commercial Vehicle Tax	87	70	1,634
Watercraft Tax	76	60	80
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Rentals	80	70	
Donations	70,900	100	100
Fire Township Fees	10,910	5,000	5,500
Local Sales Tax	205,146	180,000	185,000
Franchise Tax	27,411	26,000	26,500
Licenses	2,214	1,800	2,000
Pool	17,933	16,000	17,000
Dog Tags	880	700	750
Cemetery	6,216	1,000	1,200
RV Park	17,108	9,000	9,500
Reimbursements	33,071	500	750
Interest on Idle Funds	2,885	500	600
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	7,517	2,000	2,500
Does miscellaneous exceed 10% of Total R			
Total Receipts	576,462	425,691	270,990
Resources Available:	670,383	621,116	417,065
Expenditures:			
Sub-Total detail page	475,406	461,100	567,800
Lease Principal	7,533	12,281	12,434
Lease Interest	1,401	1,660	1,507
Qualifying Budget Credit	-13,520	0	0
Cash Forward (2022 column)			
Miscellaneous	4,138	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	474,958	475,041	581,741
Unencumbered Cash Balance Dec 31	195,425	146,075	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	483,971	483,620	581,741
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	581,741
		Tax Required	164,676
	Delinquent Comp Rate:	1.3%	2,093
		Amount of 2021 Ad Valorem Tax	166,769

No assurance provided. See accompanying significant budget assumptions.

City of Westmoreland 2022

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Admin			
Salaries	107,670	110,000	115,000
Health Insurance	0	0	0
Equipment Replacement	0	0	0
Utilities	32,130	35,000	37,000
Professional Fees	20,756	21,500	23,000
City Agent	1,388	0	0
Contractual	49,158	66,000	105,000
Commodities	28,830	30,000	35,000
Capital Outlay	31,917	35,000	40,000
Total	271,849	297,500	355,000
Pool			
Salaries	25,532	28,000	30,000
Contractual	6,653	7,000	11,500
Commodities	9,782	10,000	7,500
Concessions	1,978	2,000	2,200
Capital Outlay	0	1,000	1,500
Total	43,945	48,000	52,700
Fire			
Contractual	1,116	3,500	4,000
Commodities	20,151	22,000	35,000
Utilities	6,874	7,100	7,600
Capital Outlay	3,995	3,000	3,500
Total	32,136	35,600	50,100
Cemetary/Parks			
Contractual	3,037	3,000	3,500
Commodities	5,413	6,000	6,200
Capital Outlay	0	750	750
Total	8,450	9,750	10,450
Streets			
Contractual	40,943	50,000	75,000
Commodities	14,345	15,000	18,000
Total	55,288	65,000	93,000
RV Park			
Contractual	50,539	1,500	2,000
Commodities	9,218	2,000	2,300
Utilities	3,981	1,000	1,250
Capital Outlay	0	750	1,000
Total	63,738	5,250	6,550
Total	0	0	0
Total	0	0	0
Page Total	475,406	461,100	567,800

City of Westmoreland 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	95,451	67,463	41,473
Receipts:			
Ad Valorem Tax	14,835	15,983	xxxxxxxxxxxxxxx
Delinquent Tax	273	0	0
Motor Vehicle Tax	1,870	1,900	1,707
Recreational Vehicle Tax	27	30	27
16/20M Vehicle Tax	5	10	2
Commercial Vehicle Tax	9	10	159
Watercraft Tax	7	10	7
Special Assessments	20,418	20,500	21,000
Transfer from Utility Fund	53,635	53,635	56,635
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	91,079	92,078	79,537
Resources Available:	186,530	159,541	121,010
Expenditures:			
Bond Principal	50,000	50,000	35,000
Bond Interest	15,433	14,433	13,433
KDHE Principal	42,012	42,983	46,917
KDHE Interest	10,241	9,376	8,555
Service Fees	1,381	1,276	1,825
Cash Basis Reserve (2022 column)			31,750
Miscellaneous	0	0	0
Does miscellanous exceed 10% of Total E			
Total Expenditures	119,067	118,068	137,580
Unencumbered Cash Balance Dec 31	67,463	41,473	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	172,068	158,342	137,580
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	137,580
		Tax Required	16,570
	Delinquent Comp Rate:	1.3%	211
		Amount of 2021 Ad Valorem Tax	16,781

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.3%	0
		Amount of 2021 Ad Valorem Tax	0

Qualifies for

No assurance provided. See accompanying significant budget assumptions.

City of Westmoreland 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,894	11,780	17,472
Receipts:			
Ad Valorem Tax	42,166	45,057	xxxxxxxxxxxxxxx
Delinquent Tax	830	0	0
Motor Vehicle Tax	5,646	5,000	4,813
Recreational Vehicle Tax	80	80	76
16/20M Vehicle Tax	17	15	5
Commercial Vehicle Tax	24	20	447
Watercraft Tax	21	20	21
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	71	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	48,855	50,192	5,362
Resources Available:	56,749	61,972	22,834
Expenditures:			
Health Insurance	27,390	28,000	45,000
KPERS	15,496	16,500	22,575
Payroll Taxes	46	0	0
Cash Forward (2022 column)			
Miscellaneous	2,037	0	0
Does miscellanous exceed 10% of Total E			
Total Expenditures	44,969	44,500	67,575
Unencumbered Cash Balance Dec 31	11,780	17,472	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	53,150	53,875	67,575
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	67,575
		Tax Required	44,741
	Delinquent Comp Rate:	1.3%	569
		Amount of 2021 Ad Valorem Tax	45,310

Adopted Budget

Street Improvement	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	5,378	11,307	14,526
Receipts:			
Ad Valorem Tax	6,120	6,659	xxxxxxxxxxxxxxx
Delinquent Tax	144	0	0
Motor Vehicle Tax	820	700	711
Recreational Vehicle Tax	12	10	11
16/20M Vehicle Tax	2	0	1
Commercial Vehicle Tax	4	0	66
Watercraft Tax	3	0	0
Reimbursements	2,424	350	300
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	9,529	7,719	1,089
Resources Available:	14,907	19,026	15,615
Expenditures:			
Contractual Services	0	1,500	6,500
Commodities	3,600	3,000	16,000
Cash Forward (2022 column)			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	3,600	4,500	22,500
Unencumbered Cash Balance Dec 31	11,307	14,526	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	9,900	12,750	22,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,500
		Tax Required	6,885
	Delinquent Comp Rate:	1.3%	88
		Amount of 2021 Ad Valorem Tax	6,973

No assurance provided. See accompanying significant budget assumptions.

City of Westmoreland 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	3,081	15,962	13,142
Receipts:			
State of Kansas Gas Tax	19,508	19,180	19,080
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**19,508**	**19,180**	**19,080**
Resources Available:	**22,589**	**35,142**	**32,222**
Expenditures:			
Contractual	4,500	20,000	30,000
Commodities	2,127	2,000	2,222
Cash Forward (2022 column)			0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,627**	**22,000**	**32,222**
Unencumbered Cash Balance Dec 31	15,962	13,142	0
2020/2021/2022 Budget Authority Amoun	30,804	27,921	32,222

Adopted Budget Water Works - Utility	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	97,055	125,958	82,359
Receipts:			
Charges to Customers	314,159	315,000	320,000
Fines, Forfeitures, and Penalties	5,470	4,000	3,500
Miscellaneous Income	751	0	0
Refuse Income	51,729	53,000	55,000
Reimbursements	253	200	250
Sales Tax	819	750	775
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**373,181**	**372,950**	**379,525**
Resources Available:	**470,236**	**498,908**	**461,884**
Expenditures:			
Personnel	68,032	70,000	73,000
Payroll Taxes	5,213	6,000	6,500
Equipment Replacement	0	0	0
Contractual	14,719	26,000	32,085
Commodities	5,229	7,500	9,500
Adminstration	0	0	0
Utilities	172,571	228,000	258,000
Capital Outlay	0	0	0
Taxes	4,427	4,500	5,000
Lease Principal	10,400	10,830	11,263
Lease Interest	5,014	4,584	4,151
Services Fees	1,027	1,500	1,750
Transfer to Bond and Interest	53,635	53,635	56,635
Transfer to Utility Reserve Fund	4,000	4,000	4,000
Cash Forward (2022 column)			0
Miscellaneous	11	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**344,278**	**416,549**	**461,884**
Unencumbered Cash Balance Dec 31	125,958	82,359	0
2020/2021/2022 Budget Authority Amoun	429,699	429,254	461,884

No assurance provided. See accompanying significant budget assumptions.

City of Westmoreland

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Utility Reserve Fund			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	8,000	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		8,000
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	4,000									
Total Receipts	4,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	4,000
Resources Available:	12,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	12,000
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	12,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	12,000 **
										12,000 **

** Note: These two block figures should agree.

No assurance provided. See accompanying significant budget assumptions.

State of Kansas

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Westmoreland

will meet on September 9, 2021 at 7:00 PM at Community Center 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.

Proposed Tax Rate is subject to change dependent 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	Proposed Tax Rate*
General	474,958	36.050	475,041	37.216	581,741	166,769	37.360
Debt Service	119,067	3.551	118,068	3.614	137,580	16,781	3.759
Employee Benefits	44,969	10.093	44,500	10.188	67,575	45,310	10.150
Street Improvement	3,600	1.465	4,500	1.506	22,500	6,973	1.562
Special Highway	6,627		22,000		32,222		
Water Works - Utility	344,278		416,549		461,884		
Non-Budgeted Funds							
Totals	993,499	51.159	1,080,658	52.524	1,303,502	235,833	52.831
						*Revenue Neutral Rate***	*52.039*
Less: Transfers	57,635		57,635		60,635		
Net Expenditure	935,864		1,023,023		1,242,867		
Total Tax Levied	220,502		232,295		xxxxxxx		
Assessed Valuation	4,310,138		4,422,757		4,463,881		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	615,000	555,000	505,000
Revenue Bonds	0	0	0
Other	606,617	562,933	520,921
Lease Purchase Principal	21,904	160,820	174,816
Total	1,243,521	1,278,753	1,200,737

*Tax rates are expressed in mills

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

Vicki Zentner

City Official Title: City Clerk

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, 2021 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 Benfits 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 .

Classified Rates WORD ADS 25¢ per word; $5 min. DISPLAY ADS (Wit

(Published in *The Times* on August 26, 2021)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Westmoreland

will meet on September 9, 2021 at 7:00 PM at Community Center 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. Proposed Tax Rate is subject to change dependent 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	Proposed Tax Rate*
General	474,958	36.050	475,041	37.216	581,741	166,769	37.360
Debt Service	119,067	3.551	118,068	3.614	137,580	16,781	3.759
Employee Benefits	44,969	10.093	44,500	10.188	67,575	45,310	10.150
Street Improvement	3,600	1.465	4,500	1.506	22,500	6,973	1.562
Special Highway	6,627		22,000		32,222		
Water Works - Utility	344,278		416,549		461,884		
Non-Budgeted Funds							
Totals	993,499	51.159	1,080,658	52.524	1,303,502	235,833	52.831
						*Revenue Neutral Rate***	*52.039*
Less: Transfers	57,635		57,635		60,635		
Net Expenditure	935,864		1,023,023		1,242,867		
Total Tax Levied	220,502		232,295		xxxxxxx		
Assessed Valuation	4,310,138		4,422,757		4,463,881		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	615,000	555,000	505,000
Revenue Bonds	0	0	0
Other	606,617	562,933	520,921
Lease Purchase Principal	21,904	160,820	174,816
Total	1,243,521	1,278,753	1,200,737

*Tax rates are expressed in mills

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

Vicki Zentner

City Official Title: City Clerk

WL1793 August 26, 2021

(Published in *The Times* on August 26, 2021)

(Published in *The Times* on September 16, 2021)

Resolution No. 07-21

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 52.039 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 9, 2021 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 52.039 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, 2021 and SIGNED by the Mayor.

Attested: SEAL
ss://Vicki B. Zentner
Vicki B. Zentner, City Clerk

ss://Mark A. Goodenow
Mark A. Goodenow, Mayor

WL1808 September 16, 2021

AFFIDAVIT O

STATE OF KANSAS, Pottawatomie County, ss.

I, Shannon Fritz being duly sw[illegible]
Advertising Executive 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 16 day of September, 2021 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 16 day of September, 2021.

_____ Notary Public

Notary Seal

ROBIN T. PHELAN
Notary Public, State of Kansas
My Appointment Expires
12-16-2023

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CITY OF WESTMORELAND KANSAS SEAL

Attested:

Vicki B. Zentner

Vicki B. Zentner, City Clerk

Mark A. Goodenow

Mark A. Goodenow, Mayor