

Computation to Determine Limit for 2017

	Amount of Levy
1. Total tax levy amount in 2016 budget	+ \$ <u>180,539</u>
2. Debt service levy in 2016 budget	- \$ <u>12,800</u>
3. Tax levy excluding debt service	\$ <u>167,739</u>

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016 :	+ <u>14,514</u>	
5. Increase in personal property for 2016 :		
5a. Personal property 2016	+ <u>71,850</u>	
5b. Personal property 2015	- <u>78,760</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2016 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	- <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2016 :	+ <u>0</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>14,514</u>	
9. Total estimated valuation July 1, 2016	<u>3,879,196</u>	
10. Total valuation less valuation adjustment (9 minus 8)	<u>3,864,682</u>	
11. Factor for increase (8 divided by 10)	<u>0.00376</u>	
12. Amount of increase (11 times 3)	+ \$ <u>630</u>	
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>168,369</u>	
14. Debt service levy in this 2017 budget	<u>8,571</u>	
15. 2017 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>176,940</u>	
16. Consumer Price Index for all urban consumers for calendar year 2015	<u>0.125%</u>	
17. Consumer Price Index adjustment (3 times 16)	\$ <u>210</u>	
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$ <u>177,150</u>	

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Westmoreland

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

Budgeted Funds for 2016	Ad Valorem Levy Tax Year 2015	Allocation for Proposed Year 2017				
		MVT	RV	16/20M Veh	Comm Veh	Watercraft
General	107,535	14,632	238	79	1,820	85
Debt Service	12,800	1,742	28	10	217	9
Employee Benefits	38,539	5,244	85	29	653	26
Street Improvement	21,665	2,948	48	16	367	0
TOTAL	180,539	24,566	399	134	3,057	120

County Treas Motor Vehicle Estimate 24,566

County Treas Recreational Vehicle Estimate 399

County Treas 16/20M Vehicle Estimate 134

County Treas Commercial Vehicle Tax Estimate 3,057

County Treas Watercraft Tax Estimate 120

Motor Vehicle Factor 0.13607

Recreational Vehicle Factor 0.00221

16/20 Vehicle Factor 0.00074

Commercial Vehicle Factor 0.01693

Watercraft Factor 0.00066

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2015	Current Amount for 2016	Proposed Amount for 2017	Transfers Authorized by Statute
Water Works - Utility	Bond & Interest	65,767	66,577	66,339	12-825d
	Totals	65,767	66,577	66,339	
	Adjustments*				
	Adjusted Totals	65,767	66,577	66,339	

*Note: Adjustments are required only if the transfer is being made in 2016 and/or 2017 from a non-budgeted fund.

City of Westmoreland

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	152,408	82,460	82,541
Receipts:			
Ad Valorem Tax	104,183	107,535	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,697		
Motor Vehicle Tax	13,747	14,070	14,632
Recreational Vehicle Tax	305	199	238
16/20M Vehicle Tax	81	83	79
Commercial Vehicle Tax	3,194		1,820
Watercraft Tax	163	94	85
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Cemetery	4,054	2,500	2,500
Local (Countywide) Sales Tax	119,771	116,000	116,000
Franchise Tax	26,528	21,000	21,000
Permits & Licenses	937	600	600
City Sales Tax	58,967	53,000	53,000
Dog Tags	1,270	500	500
RV Park Fees	6,289	5,000	5,000
Reimbursements	6,931	2,500	2,500
Pool Revenue	18,324	15,500	15,500
Donations	0		
In Lieu of Tax (IRB)			
Interest on Idle Funds	619		
Neighborhood Revitalization Rebate			0
Miscellaneous	8,177		
Does miscellaneous exceed 10% of Total R			
Total Receipts	375,237	338,581	233,454
Resources Available:	527,645	421,041	315,995
Expenditures:			
General Admission			
Personal Services	107,193	110,000	60,000
Contractual Services	118,370	100,000	100,000
Commodities	50,831	40,000	40,000
Capital Outlay	19,329	11,500	159,700
Fire			
Contractual Services	15,669	10,000	10,000
Commodities	25,941	8,500	8,500
Capital Outlay	8,408	4,000	4,000
Street Lighting - Contractual Services	0	500	500
Cemetery/Park			
Contractual Services	780	1,000	1,000
Commodities	14,739	1,000	1,000
Capital Outlay	0	500	500
Library - Contractual Services	0	1,000	1,000
RV Park Fees	11,619	7,500	7,500
Pool	54,540	42,000	42,000
Contributions	0	1,000	1,000
Street - Commodities	2,791	0	0
Street - Contractual	1,704	0	0
Cash Forward (2017 column)			
Miscellaneous	13,271		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	445,185	338,500	436,700
Unencumbered Cash Balance Dec 31	82,460	82,541	xxxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	543,370	478,200	436,700
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			436,700
Tax Required			120,705
Delinquent Comp Rate:		0.0%	0
Amount of 2016 Ad Valorem Tax			120,705

City of Westmoreland

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	45,808	52,560	59,350
Receipts:			
Ad Valorem Tax	12,895	12,800	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	239		
Motor Vehicle Tax	1,873	1,742	1,742
Recreational Vehicle Tax	41	25	28
16/20M Vehicle Tax	12	10	10
Commercial Vehicle Tax	445		217
Watercraft Tax	21	12	9
Special Assessments	22,331	21,275	20,620
Transfers in from Utilities Fund	65,767	66,577	66,339
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	103,624	102,441	88,965
Resources Available:	149,432	155,001	148,315
Expenditures:			
Bond Principal	32,814	32,938	33,066
Bond Interest	31,999	30,657	29,286
KDHE Loan Principal	23,417	24,025	24,649
KDHE Loan Interest	8,642	8,031	7,407
Commission	0		
Cash Basis Reserve (2017 column)			62,478
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	96,872	95,651	156,886
Unencumbered Cash Balance Dec 31	52,560	59,350	xxxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	149,246	155,130	156,886
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	156,886
		Tax Required	8,571
		Delinquent Comp Rate: 0.0%	0
		Amount of 2016 Ad Valorem Tax	8,571

City of Westmoreland

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Employee Benefits			
Unencumbered Cash Balance Jan 1	662	1,884	1,822
Receipts:			
Ad Valorem Tax	34,607	38,539	xxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	546		
Motor Vehicle Tax	4,501	4,674	5,244
Recreational Vehicle Tax	100	66	85
16/20M Vehicle Tax	26	28	29
Commercial Vehicle Tax	1,045		653
Watercraft Tax	53	31	26
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	40,878	43,338	6,037
Resources Available:	41,540	45,222	7,859
Expenditures:			
Payroll Taxes	13,497	16,000	17,000
Health Insurance	14,779	16,000	17,000
KPERS	11,380	11,400	12,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	39,656	43,400	46,000
Unencumbered Cash Balance Dec 31	1,884	1,822	xxxxxxxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	40,000	44,000	46,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	46,000
		Tax Required	38,141
Delinquent Comp Rate:	0.0%		0
Amount of 2016 Ad Valorem Tax			38,141

Adopted Budget

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Street Improvement			
Unencumbered Cash Balance Jan 1	19,486	10,194	10,396
Receipts:			
Ad Valorem Tax	18,291	21,665	xxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	446		
Motor Vehicle Tax	3,426	2,470	2,948
Recreational Vehicle Tax	75	35	48
16/20M Vehicle Tax	26	15	16
Commercial Vehicle Tax	850		367
Watercraft Tax	36	17	0
Reimbursements	8,435		
Donation	6,296		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	37,881	24,202	3,379
Resources Available:	57,367	34,396	13,775
Expenditures:			
Contractual Services	7,068	6,000	6,000
Commodities	32,718	15,000	26,450
Capital Outlay	7,387	3,000	3,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	47,173	24,000	35,450
Unencumbered Cash Balance Dec 31	10,194	10,396	xxxxxxxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	49,000	44,000	35,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,450
		Tax Required	21,675
Delinquent Comp Rate:	0.0%		0
Amount of 2016 Ad Valorem Tax			21,675

City of Westmoreland

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	3,198	8,237	10,830
Receipts:			
State of Kansas Gas Tax	20,552	20,390	20,170
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	20,552	20,390	20,170
Resources Available:	23,750	28,627	31,000
Expenditures:			
Contractual Services	13,964	16,797	30,000
Commodities	1,549	1,000	1,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	15,513	17,797	31,000
Unencumbered Cash Balance Dec 31	8,237	10,830	0
2015/2016/2017 Budget Authority Amount:	35,684	31,000	31,000

Adopted Budget Water Works - Utility	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	106,781	111,858	132,741
Receipts:			
User Fees	308,892	353,240	353,240
Late Charges	5,525	100	100
Reconnect Fees	1,675	400	400
Transfer Fees	300		
Hook-ups	4,550	3,000	3,000
Taps	0	8,000	8,000
Reimbursements	0	120	120
Miscellaneous		100	100
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	320,942	364,960	364,960
Resources Available:	427,723	476,818	497,701
Expenditures:			
Personal Services	28,607	47,000	117,000
Contractual Services	200,550	142,000	162,000
Commodities	12,911	34,000	34,000
Capital Outlay	0	50,000	50,000
Non-Operating Sales Tax	4,319	4,500	4,500
Transfer to Bond & Interest Fund	65,767	66,577	66,339
Cash Forward (2017 column)			
Miscellaneous	3,711		
Does miscellaneous exceed 10% of Total Expendit			
Total Expenditures	315,865	344,077	433,839
Unencumbered Cash Balance Dec 31	111,858	132,741	63,862
2015/2016/2017 Budget Authority Amount:	330,667	364,077	433,839

RESOLUTION 02-16

A resolution expressing the property taxation policy of the City of Westmoreland governing body with respect to financing the annual budget for 2017

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2017 budget of the City of Westmoreland exceeding the amount levied to finance the 2016 budget of the City of Westmoreland, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2015, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

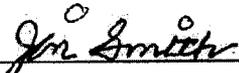
Whereas, City of Westmoreland provides essential services to its citizens; and

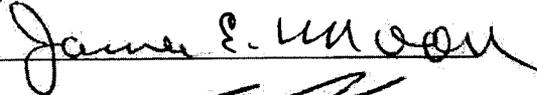
Whereas, the cost of providing these services continues to increase.

NOW, THEREOFRE, BE IT RESOLVED by the City of Westmoreland governing body that a levy of property taxes in support of the 2017 budget exceeding the amount levied in 2016, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

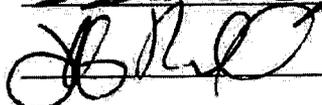
Adopted this 14th day of July, 2016 by the City of Westmoreland governing body, Pottawatomie County, Kansas.

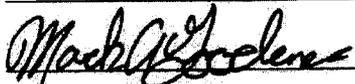
City of Westmoreland Governing Body











NOTICE OF VOTE-CITY OF WESTMORELAND

In adopting the 2017 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2016 budget, adjusted by the 2015 CPI for all urban consumers. Four (4) members voted in favor of the budget and zero (0) members voted against the budget with one (1) member absent.

2017

NOTICE OF BUDGET HEARING

The governing body of
City of Westmoreland
will meet on July 14, 2016 at 7:00 p.m. 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 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	445,185	27.687	338,500	27.394	436,700	120,705	31.116
Debt Service	96,872	3.427	95,651	3.261	156,886	8,571	2.209
Employee Benefits	39,656	9.197	43,400	9.817	46,000	38,141	9.832
Street Improvement	47,173	4.861	24,000	5.519	35,450	21,675	5.587
Special Highway	15,513		17,797		31,000		
Water Works - Utility	315,865		344,077		433,839		
Totals	960,264	45.172	863,425	45.991	1,139,875	189,092	48.744
Less: Transfers	65,767		66,577		66,339		
Net Expenditure	894,497		796,848		1,073,536		
Total Tax Levied	173,312		180,539		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,836,768		3,925,543		3,879,196		

Outstanding Indebtedness, January 1,	2014	2015	2016
G.O. Bonds	757,298	724,602	691,787
Revenue Bonds	0	0	0
Other	363,475	340,650	317,233
Lease Purchase Principal	50,342	39,471	28,177
Total	1,171,115	1,104,723	1,037,197

*Tax rates are expressed in mills

Vicki B Zentner
City Official Title: City Clerk

Public Notices

(Published in The Wamego Times, Thursday, June 30, 2016)
NOTICE OF BUDGET HEARING

2017

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City of Westmoreland

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Employee Benefits	39,656	9.197	43,400	9.817	46,000	38,141	9.832
Plant Improvement	47,173	4.861	24,000	5.519	35,450	21,675	5.587
Special Highway	15,513		17,797		31,000		
Water Works - Utility	315,865		344,077		433,839		
Totals	960,264	45.172	863,425	45.991	1,139,875	189,092	48.744
Less: Transfers	65,767		66,577		66,339		
Expenditure	894,497		796,848		1,073,536		
Tax Levied	175,312		180,539		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	3,836,768		3,925,343		3,879,196		
Outstanding Indebtedness,							
January 1,	2014		2015		2016		
I.O. Bonds	757,298		724,602		691,787		
Revenue Bonds	0		0		0		
Other	363,475		640,650		317,233		
Lease Purchase Principal	50,342		39,471		28,177		
Total	1,171,115		1,104,723		1,037,197		

*Tax rates are expressed in mills

Vicki B Zentner

City Official/Tree City Clerk

Donita Blumme Nico Zentner
 Visit our
 6 Ac with custer to take in tree Hills & Kaw F New lands

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St. George Township 1. Committee Daniel D. Knupp
 St. George Township 17. Committeewoman Ruth Kerr
 St. Marys Twp Committeeman Frederick R. (Rick) Budden
 Wamego 66536
 1560 Elm Slough Rd
 15110 6th Street Rd
 Wamego 66547
 29185 Della Rd St. Marys

Public Notices

/s/ Darla Funk

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(Published in The Wamego Times, Thursday, July 21, 2016)

NOTICE OF VOTE-CITY OF WESTMORELAND

In adopting the 2017 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2016 budget, adjusted by the 2015 CPI for all urban consumers. Four (4) members voted in favor of the budget and zero (0) members voted against the budget with one (1) member absent.

Public Notices

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(First Published in The Wamego Times, Thursday, July 14, 2016)

Notice of Vote - City of St. George

In adopting the 2017 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2016 budget, adjusted by the 2015 CPI for all urban consumers. 3 members voted in favor of the budget and 2 members voted against the budget.

Public Notices

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(Published in The Wamego Times, Thursday, July 21, 2016)

NOTICE OF PUBLIC DEMONSTRATION

Notice is hereby given that pursuant to K.S.A. 25-4610, the Pottawatomie County Election Officer will hold a public demonstration for the testing of the new voting system.