State of Kansas
City

2025

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 expenditures for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,089,632	208,976	35.403
Debt Service	10-113	8	183,990	34,025	5.764
Library	12-1220	8			
Employee Benefits	12-16, 102	9	145,330	60,527	10.254
Street Improvement	15-733	9	20,100	9,167	1.553
Special Highway		10	38,316		
Water Works - Utility		10	509,677		
Non-Budgeted Funds-A		11			
Totals		xxxxxxx	1,987,045	312,695	52.974
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			5,902,712
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	51.398
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Adams Brown, LLC

Address:
2306 Anderson Ave.
Manhattan, KS 66502

Email:
amittie@adamsbrowncpa.com

Attest: September 23, 2024

County Clerk

Governing Body

POTTAWATOMIE COUNTY Seal STATE OF KANSAS

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Westmoreland

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	203,623	19,322	354	22	1,524	152
Debt Service	33,151	3,146	58	4	248	25
Library						
Employee Benefits	58,975	5,596	103	7	441	44
Street Improvement	8,928	847	16	1	67	7
TOTAL	304,677	28,911	531	34	2,280	228

County Treas Motor Vehicle Estimate	28,911				
County Treas Recreational Vehicle Estimate		531			
County Treas 16/20M Vehicle Estimate			34		
County Treas Commercial Vehicle Tax Estimate				2,280	
County Treas Watercraft Tax Estimate					228

Motor Vehicle Factor	0.09489				
Recreational Vehicle Factor		0.00174			
16/20M Vehicle Factor			0.00011		
Commercial Vehicle Factor				0.00748	
Watercraft Factor					0.00075

City of Westmoreland 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Utilities	Bond & Interest	75,000	75,000	75,000	K.S.A. 12-825d
Utilities	Utility Reserve	3,998	4,000	4,000	K.S.A. 12-825d
	Totals	78,998	79,000	79,000	
	Adjustments*				
	Adjusted Totals	78,998	79,000	79,000	

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

State of Kansas
City

City of Westmoreland

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Series 2016	9/29/2016	10/1/2036	2.00-3.55	715,000	390,000	04/1 & 10/1	10/1	12,133	35,000	11,433	35,000
Total G.O. Bonds					390,000			12,133	35,000	11,433	35,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE 1705-01	10/6/2005	3/1/2027	2.58	587,670	106,624	3/1 & 9/1	3/1 & 9/1	2,314	29,494	1,622	30,260
KDHE 2001-01	11/30/16	9/1/2038	1.81	363,348	282,343	3/1 & 9/1	3/1 & 9/1	4,340	16,542	4,081	16,843
KDHE 2021	5/5/2021	9/1/2041	1.30	66,695	60,776	3/1 & 9/1	3/1 & 9/1	630	3,017	598	3,057
Total Other					449,743			7,284	49,053	6,301	50,160
Total Indebtedness					839,743			19,417	84,053	17,734	85,160

State of Kansas
City

City of Westmoreland

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
Dump Truck	5/15/2019	5/15/2024	3.80	18,000	3,874	4,022	0
Water Meters	5/15/2019	5/15/2029	4.00	125,000	80,792	15,414	15,414
2020 Chevy Truck	8/10/2020	4/15/2027	2.60	31,930	18,791	5,007	5,007
Totals					103,457	24,443	20,421

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

City of Westmoreland 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	349,041	497,212	506,206
Receipts:			
Ad Valorem Tax	164,268	203,623	xxxxxxxxxxxxxxxxxx
Delinquent Tax	7,978	0	0
Motor Vehicle Tax	19,943	19,500	19,322
Recreational Vehicle Tax	430	400	354
16/20M Vehicle Tax	246	100	22
Commercial Vehicle Tax	1,707	1,600	1,524
Watercraft Tax	104	125	152
Gross Earning (Intangible) Tax	0	0	0
Local Sales Tax	253,951	250,000	255,000
Franchise Tax	33,270	33,000	33,500
Licenses and Permits	1,942	1,800	2,100
Rentals	1,745	1,500	1,800
Donations	0	100	100
Fire Township Fees	12,599	12,000	13,000
Pool	17,485	0	0
Dog Tags	1,395	1,000	1,250
Cemetery	4,125	2,500	3,000
RV Park	47,652	40,000	45,000
Reimbursments	3,158	500	500
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	6,162	2,000	2,500
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	4,508	2,500	2,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	582,668	572,348	381,624
Resources Available:	931,709	1,069,560	887,830

City of Westmoreland

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	931,709	1,069,560	887,830
Expenditures:			
General Admin	244,076	310,500	355,250
Pool	41,328	10,000	15,000
Fire	36,351	71,000	55,500
Cemetary/Parks	14,978	17,500	22,000
Streets	40,749	100,000	180,000
RV Park	11,974	17,000	24,000
0	0	0	0
0	0	0	0
Sub-Total detail page	391,456	526,000	651,750
Campbell St. Improvement Project	23,325	23,325	23,325
Lease Principal	12,855	8,393	4,636
Lease Interest	1,078	636	371
Cash Reserve (2025 column)			404,550
Miscellaneous	5,783	5,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	434,497	563,354	1,089,632
Unencumbered Cash Balance Dec 31	497,212	506,206	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	665,943	847,003	1,089,632
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,089,632
		Tax Required	201,802
	Delinquent Comp Rate:	3.6%	7,174
		Amount of 2024 Ad Valorem Tax	208,976

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Westmoreland 2025

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Admin			
Salaries	84,343	95,000	105,000
Utilities	36,956	40,000	42,000
Professional Fees	27,119	30,000	32,500
City Agent	0	500	750
Contractual	72,335	90,000	105,000
Commodities	23,323	40,000	50,000
Capital Outlay	0	15,000	20,000
Total	244,076	310,500	355,250
Pool			
Salaries	23,682	0	0
Contractual	12,805	10,000	15,000
Commodities	2,778	0	0
Concessions	2,063	0	0
Capital Outlay	0	0	0
Total	41,328	10,000	15,000
Fire			
Contractual	10,835	12,500	15,000
Commodities	22,534	25,000	27,500
Utilities	4,982	6,000	8,000
Radios	0	25,000	0
Capital Outlay	0	2,500	5,000
Total	38,351	71,000	55,500
Cemetary/Parks			
Contractual	6,754	8,000	10,000
Commodities	8,224	8,500	10,000
Capital Outlay	0	1,000	2,000
Total	14,978	17,500	22,000
Streets			
Contractual	32,906	80,000	150,000
Commodities	7,843	20,000	30,000
Total	40,749	100,000	180,000
RV Park			
Contractual	4,684	7,500	10,000
Commodities	623	1,000	2,000
Utilities	6,667	7,500	10,000
Capital Outlay	0	1,000	2,000
Total	11,974	17,000	24,000
Total	0	0	0
Total	0	0	0
Page Total	391,456	525,000	651,750

(Note: Should agree with general sub-totals.)

City of Westmoreland 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	30,110	47,181	62,652
Receipts:			
Ad Valorem Tax	26,736	33,151	xxxxxxxxxxxxxxxx
Delinquent Tax	804	0	0
Motor Vehicle Tax	1,990	2,500	3,146
Recreational Vehicle Tax	43	50	58
16/20M Vehicle Tax	24	14	4
Commercial Vehicle Tax	172	210	248
Watercraft Tax	10	17	25
Special Assessments	12,457	10,000	10,000
Transfer from Utilities Fund	75,000	75,000	75,000
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	117,236	120,942	88,481
Resources Available:	147,346	168,123	151,133
Expenditures:			
Bond Principal	30,000	35,000	35,000
Bond Interest	12,733	12,133	11,433
KDHE Principal	47,973	49,054	50,150
KDHE Interest	7,740	7,284	6,302
Service Fees	1,719	2,000	2,250
Cash Reserve (2025 column)			78,845
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	100,165	105,471	183,990
Unencumbered Cash Balance Dec 31	47,181	62,652	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	142,446	166,336	183,990
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	183,990
		Tax Required	32,857
	Delinquent Comp Rate:	3.6%	1,168
		Amount of 2024 Ad Valorem Tax	34,025

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		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% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.6%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Westmoreland 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	27,464	53,078	60,090
Receipts:			
Ad Valorem Tax	47,574	58,975	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,180	0	0
Motor Vehicle Tax	5,425	5,500	5,566
Recreational Vehicle Tax	117	110	103
16/20M Vehicle Tax	87	37	7
Commercial Vehicle Tax	484	455	441
Watercraft Tax	26	35	44
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	55,858	65,112	6,181
Resources Available:	83,322	118,190	66,881
Expenditures:			
Health Insurance	18,366	20,000	30,000
KPERS	12,910	15,000	25,000
Cash Reserve (2025 column)			87,830
Miscellaneous	668	2,500	2,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	30,244	37,500	145,330
Unencumbered Cash Balance Dec 31	53,078	80,690	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	69,000	99,815	145,330
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	145,330
		Tax Required	58,449
	Delinquent Comp Rate:	3.6%	2,078
		Amount of 2024 Ad Valorem Tax	60,527

Adopted Budget Street Improvement	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,782	13,445	10,310
Receipts:			
Ad Valorem Tax	7,203	8,928	xxxxxxxxxxxxxxxxxx
Delinquent Tax	331	0	0
Motor Vehicle Tax	827	837	847
Recreational Vehicle Tax	18	17	16
16/20M Vehicle Tax	10	5	1
Commercial Vehicle Tax	71	69	67
Watercraft Tax	4	5	7
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8,464	9,861	938
Resources Available:	18,246	23,310	11,248
Expenditures:			
Contractual	4,797	8,000	14,100
Commodities	0	5,000	6,000
Cash Reserve (2025 column)			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,797	13,000	20,100
Unencumbered Cash Balance Dec 31	13,449	10,310	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	24,502	15,920	20,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,100
		Tax Required	8,852
	Delinquent Comp Rate:	3.6%	315
		Amount of 2024 Ad Valorem Tax	9,167

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Westmoreland 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	34,607	29,646	18,236
Receipts:			
State of Kansas Gas Tax	19,543	20,090	20,080
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	19,543	20,090	20,080
Resources Available:	54,150	49,736	38,316
Expenditures:			
Contractual	24,504	30,000	35,316
Commodities	0	1,500	3,000
Cash Reserve (2025 column)			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	24,504	31,500	38,316
Unencumbered Cash Balance Dec 31	29,646	18,236	0
2023/2024/2025 Budget Authority Amount:	32,362	43,417	38,316

Adopted Budget

Water Works - Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	166,037	160,442	106,877
Receipts:			
Charges for Services	315,240	320,000	325,000
Fine, Forfeitures, and penalties	5,478	5,000	5,500
Refuse Income	67,273	65,000	70,000
Reimbursements	656	600	700
Sales tax	1,045	1,000	1,100
Interest on Idle Funds	0	0	0
Miscellaneous	4,387	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	394,079	392,100	402,800
Resources Available:	560,116	552,542	509,677
Expenditures:			
Personnel	65,058	72,500	77,500
Payroll Taxes	4,994	6,250	6,750
Contractual	6,866	25,000	61,732
Commodities	2,593	10,000	15,000
Utilities	207,005	220,000	235,000
Taxes	15,546	16,000	17,500
Lease Principal	11,714	12,174	12,700
Lease Interest	3,700	3,241	2,745
Services Fees	0	1,000	1,250
Transfer to Utility Reserve Fund	75,000	75,000	75,000
Transfer to Bond and Interest	3,998	4,000	4,000
Cash Reserve (2025 column)			0
Miscellaneous	3,200	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	399,674	445,665	509,677
Unencumbered Cash Balance Dec 31	160,442	106,877	0
2023/2024/2025 Budget Authority Amount:	498,034	490,733	509,677

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Westmoreland

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant Fund		Utility Reserve Fund			0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	29,791	Cash Balance Jan 1	20,330	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		50,121
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfers In	3,998							
Total Receipts	0	Total Receipts	3998	Total Receipts	0	Total Receipts	0	Total Receipts	0	3,998
Resources Available:	29,791	Resources Available:	24,328	Resources Available:	0	Resources Available:	0	Resources Available:	0	54,119
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	21,970									
Total Expenditures	21,970	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	21,970
Cash Balance Dec 31	7,821	Cash Balance Dec 31	24,328	Cash Balance Dec 3	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	32,149 **
										32,149 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Westmoreland
will meet on September 12, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	434,497	35.280	563,354	35.254	1,089,632	208,976	35.254
Debt Service	100,165	5.744	105,471	5.740	183,990	34,025	5.740
Library							
Employee Benefits	30,244	10.218	37,500	10.211	145,330	60,527	10.211
Street Improvement	4,797	1.547	13,000	1.548	20,100	9,167	1.548
Special Highway	24,504		31,500		38,316		
Water Works - Utility	399,674		445,665		509,677		
Non-Budgeted Funds-A	21,970						
Totals	1,015,851	52.789	1,196,490	52.751	1,987,045	312,695	52.751
						*Revenue Neutral Rate***	*51.398*
Less: Transfers	78,998		79,000		79,000		
Net Expenditure	936,853		1,117,490		1,908,045		
Total Tax Levied	256,766		304,677		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,864,021		5,775,695		5,927,785		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	455,000	420,000	390,000
Revenue Bonds	0	0	0
Other	544,634	497,717	449,743
Lease Purchase Principal	151,727	128,025	103,457
Total	1,151,361	1,045,742	943,200

*Tax rates are expressed in mills

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

Julie Wren
Official Title: City Clerk

Resolution No. 05-24

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 51.398 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 12th, 2024 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 51.398 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 12th day of September, 2024 and SIGNED by the Mayor.

Waide Purvis, Mayor

ATTEST:

Julie Wren, City Clerk

CITY OF WESTMORELAND SEAL KANSAS

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 9/12/2024

Resolution No. 05-24

Governing Body Member	Yes	No	No Vote
Jim Smith	X		
Bruce Meininger	X		
John Coleman	X		
TOTAL			

Certified:

Julie Wren City Clerk

THE TIMES
POTTAWATOMIE COUNTY, KS

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Times, Pottawatomie County
427 Lincoln Ave
(785) 776-2200

I, Hayden Lipsky, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The Times, Pottawatomie County, a publication that is a "legal newspaper" as that phrase is defined for the city of Wamego, for the County of Pottawatomie, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Jul. 25, 2024

Notice ID: 2353TbgzPM3JWbZVPJHm
Publisher ID: 194418
Notice Name: Budget Summary Page

PUBLICATION FEE: $104.00

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Hayden Lipsky

Agent

Commonwealth of Pennsylvania - Notary Seal
Nicole Burkholder, Notary Public
Lancaster County
My commission expires March 30, 2027
Commission Number 1342120

VERIFICATION

State of Pennsylvania
County of Lancaster

Signed or attested before me on this: 07/25/2024

Nicole Burkholder

Notary Public
Notarized remotely online using communication technology via Proof.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Westmoreland

will meet on September 12, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditure	Actual Tax Rate*	Expenditure	Actual Tax Rate*	Budget Authority for Expenditure	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	434,497	35.260	563,354	35.254	1,549,632	203,926	35.254
Debt Service	100,165	5.744	105,471	5.740	183,590	34,025	5.740
Library							
Employee Benefits	53,248	10.248	37,500	10.251	149,335	60,527	10.251
Street Improvement	4,797	1.547	13,000	1.546	20,150	9,167	1.546
Special Highway	24,504		31,500		38,316		
Water Works - Utility	359,674		445,668		509,677		
Non-Budgeted Funds-A	21,976						
Totals	1,015,651	52.799	1,195,493	52.751	1,557,045	312,695	52.751
						Revenue Neutral Rate**	51.358
Less: Transfers	28,595		39,000		39,000		
Net Expenditure	986,056		1,117,493		1,008,045		
Total Tax Levied	256,706		304,677				
Assessed Valuation	4,864,021		5,375,659		5,927,785		

Outstanding Indebtedness, January 1,	2023	2023	2024
G.O. Bonds	455,000	420,000	329,000
Revenue Bonds	0	0	0
Other	544,634	497,717	443,743
Lease Purchase Principal	151,727	128,025	103,457
Total	1,151,361	1,045,742	948,200

*Tax rates are expressed in mills

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

Julie Wren

Official Title: City Clerk