

2024

**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 2024; and  
 (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

		2024 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	6	847,003	203,623 <b>35.254</b>
Debt Service	10-113	7	166,336	33,151 <b>5.740</b>
		7		
Employee Benefits	12-16, 102	8	99,815	58,975 <b>10.211</b>
Street Improvement	15-7333	8	15,920	8,928 <b>1.546</b>
Special Highway		9	43,417	
Water Works - Utility		9	490,733	
Non-Budgeted Funds		10		
<b>Totals</b>		xxxxxx	1,663,224	304,677 <b>52.751</b>
Budget Hearing Notice				County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11		<b>5,775,895</b>
RNR Hearing Notice				
Neighborhood Revitalization				Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate **44.486**

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

*W. D.*  
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*Jim Smith*  
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*Chris Rice*  
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*Ray Mini*  
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Date Attested: 9-28, 2023

*Don R. H.*  
 \_\_\_\_\_  
 County Clerk



Governing Body

City of Westmoreland

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	171,603	20,743	275	19	85	146
Debt Service	27,940	3,377	45	3	14	23
Employee Benefits	49,700	6,008	80	5	25	40
Street Improvement	7,523	909	12	1	4	0
<b>TOTAL</b>	<b>256,766</b>	<b>31,037</b>	<b>412</b>	<b>28</b>	<b>128</b>	<b>209</b>

County Treas Motor Vehicle Estimate	<u>31,037</u>				
County Treas Recreational Vehicle Estimate		<u>412</u>			
County Treas 16/20M Vehicle Estimate			<u>28</u>		
County Treas Commercial Vehicle Tax Estimate				<u>128</u>	
County Treas Watercraft Tax Estimate					<u>209</u>
Motor Vehicle Factor	<u>0.12088</u>				
Recreational Vehicle Factor		<u>0.00160</u>			
16/20 Vehicle Factor			<u>0.00011</u>		
Commercial Vehicle Factor				<u>0.00050</u>	
Watercraft Factor					<u>0.00081</u>

City of Westmoreland

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Utilities	Bond & Interest	71,635	75,000	75,000	K.S.A. 12-825d
Utilities	Utility Reserve	3,997	4,000	4,000	K.S.A. 12-825d
	<b>Totals</b>	<b>75,632</b>	<b>79,000</b>	<b>79,000</b>	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	<b>75,632</b>	<b>79,000</b>	<b>79,000</b>	

\*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 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, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
GO Series 2016	9/29/2016	10/1/2036	2.00-3.55	715,000	420,000	04/1 & 10/1	10/1	12,733	30,000	12,133	35,000
<b>Total G.O. Bonds</b>					<b>420,000</b>			<b>12,733</b>	<b>30,000</b>	<b>12,133</b>	<b>35,000</b>
<b>Revenue Bonds:</b>											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other:</b>											
KDHE 1705-01	10/6/2005	3/1/2027	2.58	567,670	135,372	3/1 & 9/1	3/1 & 9/1	2,988	28,748	2,314	29,494
KDHE 2001-01	11/30/16	9/1/2038	1.81	363,348	298,590	3/1 & 9/1	3/1 & 9/1	4,595	16,247	4,340	16,542
KDHE 2021	5/5/2021	9/1/2041	1.30	66,695	63,755	3/1 & 9/1	3/1 & 9/1	158	2,979	150	3,017
<b>Total Other</b>					<b>497,717</b>			<b>7,740</b>	<b>47,973</b>	<b>6,804</b>	<b>49,053</b>
<b>Total Indebtedness</b>					<b>917,717</b>			<b>20,473</b>	<b>77,973</b>	<b>18,937</b>	<b>84,053</b>





City of Westmoreland

2024

**OPTIONAL DETAIL PAGE FOR ANY FUND**

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
<b>General Admin</b>			
Salaries	100,218	110,000	117,500
Health Insurance	0	0	0
Equipment Replacement	0	0	0
Utilities	34,485	35,000	40,000
Professional Fees	25,102	27,500	30,000
City Agent	0	500	750
Contractual	83,496	90,000	100,000
Commodities	36,603	40,000	50,000
Capital Outlay	8,500	15,000	20,000
<b>Total</b>	<b>288,403</b>	<b>318,000</b>	<b>358,250</b>
<b>Pool</b>			
Salaries	33,552	37,500	42,500
Contractual	9,506	10,000	12,500
Commodities	6,185	8,000	10,000
Concessions	1,012	2,500	4,000
Capital Outlay	0	1,500	2,000
<b>Total</b>	<b>50,255</b>	<b>59,500</b>	<b>71,000</b>
<b>Fire</b>			
Contractual	5,153	7,500	10,000
Commodities	17,420	20,000	30,000
Utilities	6,366	7,000	8,000
Radios	0	0	75,000
Capital Outlay	0	2,500	5,000
<b>Total</b>	<b>28,939</b>	<b>37,000</b>	<b>128,000</b>
<b>Cemetery/Parks</b>			
Contractual	14,490	5,000	7,500
Commodities	7,427	6,000	7,500
Capital Outlay	0	750	1,000
<b>Total</b>	<b>21,917</b>	<b>11,750</b>	<b>16,000</b>
<b>Streets</b>			
Contractual	1,179	60,000	75,000
Commodities	0	20,000	30,000
<b>Total</b>	<b>1,179</b>	<b>80,000</b>	<b>105,000</b>
<b>RV Park</b>			
Contractual	1,315	2,500	3,500
Commodities	113	1,500	2,000
Utilities	7,064	8,000	10,000
Capital Outlay	0	1,000	2,000
<b>Total</b>	<b>8,492</b>	<b>13,000</b>	<b>17,500</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Page Total</b>	<b>399,185</b>	<b>519,250</b>	<b>695,750</b>

City of Westmoreland

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	33,442	30,110	45,239
Receipts:			
Ad Valorem Tax	16,137	27,940	xxxxxxxxxxxx
Delinquent Tax	149	0	0
Motor Vehicle Tax	1,890	2,500	3,377
Recreational Vehicle Tax	28	35	45
16/20M Vehicle Tax	25	15	3
Commercial Vehicle Tax	153	75	14
Watercraft Tax	7	10	23
Special Assessments	12,508	10,000	10,000
Transfer from Utilities Fund	71,635	75,000	75,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>102,532</b>	<b>115,575</b>	<b>88,462</b>
Resources Available:	135,975	145,685	133,701
Expenditures:			
Bond Principal	35,000	30,000	35,000
Bond Interest	13,433	12,733	12,193
KDHE Principal	46,917	47,973	49,054
KDHE Interest	8,655	7,740	6,804
Service Fees	1,860	2,000	2,250
Cash Basis Reserve (2024 column)			61,095
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
<b>Total Expenditures</b>	<b>105,864</b>	<b>100,446</b>	<b>166,336</b>
Unencumbered Cash Balance Dec 31	30,110	45,239	xxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	137,580	142,446	166,336
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			166,336
			Tax Required 32,635
Delinquent Comp Rate: 1.6%			516
Amount of 2023 Ad Valorem Tax			33,151

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
0	0	0	0
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxx
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			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
			Tax Required 0
Delinquent Comp Rate: 1.6%			0
Amount of 2023 Ad Valorem Tax			0

Qualifies for

No assurance provided. See accompanying significant budget assumptions.

City of Westmoreland

2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Employee Benefits	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	16,963	27,464	35,599
<b>Receipts:</b>			
Ad Valorem Tax	43,589	49,700	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	424	0	0
Motor Vehicle Tax	5,342	5,600	6,008
Recreational Vehicle Tax	79	80	80
16/20M Vehicle Tax	70	35	5
Commercial Vehicle Tax	432	200	25
Watercraft Tax	19	20	40
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>49,955</b>	<b>55,635</b>	<b>6,158</b>
<b>Resources Available:</b>	<b>66,918</b>	<b>83,099</b>	<b>41,757</b>
<b>Expenditures:</b>			
Health Insurance	24,921	30,000	35,000
KPERS	13,477	16,000	20,000
Cash Forward (2024 column)			43,315
Miscellaneous	1,055	1,500	1,500
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>39,454</b>	<b>47,500</b>	<b>99,815</b>
Unencumbered Cash Balance Dec 31	27,464	35,599	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	67,375	69,000	99,815
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 1.6%			
Amount of 2023 Ad Valorem Tax			
58,058			
917			
58,975			

**Adopted Budget**

Street Improvement	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,989	9,782	6,205
<b>Receipts:</b>			
Ad Valorem Tax	6,707	7,523	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	68	0	0
Motor Vehicle Tax	786	850	909
Recreational Vehicle Tax	12	12	12
16/20M Vehicle Tax	10	5	1
Commercial Vehicle Tax	64	30	4
Watercraft Tax	3	3	0
Reimbursements	0		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>7,649</b>	<b>8,423</b>	<b>926</b>
<b>Resources Available:</b>	<b>22,638</b>	<b>18,205</b>	<b>7,131</b>
<b>Expenditures:</b>			
Contractual	7,473	7,000	9,670
Commodities	5,384	5,000	6,250
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>12,857</b>	<b>12,000</b>	<b>15,920</b>
Unencumbered Cash Balance Dec 31	9,782	6,205	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	22,500	24,500	15,920
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 1.6%			
Amount of 2023 Ad Valorem Tax			
8,789			
139			
8,928			

No assurance provided. See accompanying significant budget assumptions.

City of Westmoreland

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,912	34,607	23,337
<b>Receipts:</b>			
State of Kansas Gas Tax	19,695	20,230	20,080
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>19,695</b>	<b>20,230</b>	<b>20,080</b>
<b>Resources Available:</b>	<b>34,607</b>	<b>54,837</b>	<b>43,417</b>
<b>Expenditures:</b>			
Contractual	0	30,000	40,417
Commodities	0	1,500	3,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>0</b>	<b>31,500</b>	<b>43,417</b>
Unencumbered Cash Balance Dec 31	34,607	23,337	0
2022/2023/2024 Budget Authority Amount	32,222	32,362	43,417

Adopted Budget Water Works - Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	160,933	155,497	104,233
<b>Receipts:</b>			
Charges for Services	306,652	315,000	320,000
Fine, Forfeitures, and penalties	4,619	4,250	4,500
Refuse Income	59,018	55,000	60,000
Reimbursements	523	500	500
Sales tax	985	900	1,000
Interest on Idle Funds			
Miscellaneous	2,715	500	500
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>374,492</b>	<b>376,150</b>	<b>386,500</b>
<b>Resources Available:</b>	<b>535,425</b>	<b>531,647</b>	<b>490,733</b>
<b>Expenditures:</b>			
Personnel	66,952	72,500	77,500
Payroll Taxes	5,169	6,250	6,750
Contractual	1,909	27,500	40,068
Commodities	5,565	10,000	15,000
Utilities	192,592	200,000	237,500
Capital Outlay	0	0	0
Taxes	15,485	15,600	17,500
Lease Principal	11,263	11,714	12,174
Lease Interest	4,151	3,700	3,241
Services Fees	946	1,250	1,500
Transfer to Utility Reserve Fund	3,997	4,000	4,000
Transfer to Bond and Interest	71,635	75,000	75,000
Cash Forward (2024 column)			
Miscellaneous	264	500	500
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>379,928</b>	<b>427,414</b>	<b>490,733</b>
Unencumbered Cash Balance Dec 31	155,497	104,233	0
2022/2023/2024 Budget Authority Amount	461,884	498,034	490,733

Increased slightly less than my estimated calculation below

##### Trash increase from \$17.25 to \$21/month, (\$3.75/month \* 12 months \* 272 customers on avg.)  
 3,977.50 Water increase .25 cents per 1,000 gallons (15,910 annual water usage (1,000's) \* .25 cent increase)  
 ##### Estimated increase in 2023 utility charges and utility expenses  
 3,977.50 Another .25 increase in 2024  
 ##### Estimated increase from 2022 to 2024 utility charges

Increased slightly more than my estimated calculation above

No assurance provided. See accompanying significant budget assumptions.

City of Westmoreland

**NON-BUDGETED FUNDS**  
*(Only the actual budget year for 2022 is reported)*

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>ARPA Grant Fund</b>		<b>Utility Reserve Fund</b>		<b>WasteWater Improvement</b>		<b>0</b>		<b>0</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	40,166	Cash Balance Jan 1	16,333	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		56,499

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal Grant	56,618	Transfer from Utilities	3,997	USDA Grant	0					
				State proceeds	0					
<b>Total Receipts</b>	<b>56,618</b>	<b>Total Receipts</b>	<b>3,997</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>60,615</b>
<b>Resources Available:</b>	<b>96,784</b>	<b>Resources Available:</b>	<b>20,330</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>117,114</b>

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities - Water	0			Project Expenditures	0					
Contractual - Sewer	66,993									
<b>Total Expenditures</b>	<b>66,993</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>66,993</b>
<b>Cash Balance Dec 31</b>	<b>29,791</b>	<b>Cash Balance Dec 31</b>	<b>20,330</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>50,121</b> **
										<b>50,121</b> **

\*\* 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 14, 2023 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 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	439,848	37.349	563,193	35.280	847,003	203,623	35.280
Debt Service	105,864	3.758	100,446	5.744	166,336	33,151	5.744
Employee Benefits	39,454	10.147	47,500	10.218	99,815	58,975	10.218
Street Improvement	12,857	1.562	12,000	1.547	15,920	8,928	1.547
Special Highway			31,500		43,417		
Water Works - Utility	379,928		427,414		490,733		
Non-Budgeted Funds	66,993						
<b>Totals</b>	<b>1,044,943</b>	<b>52.816</b>	<b>1,182,053</b>	<b>52.789</b>	<b>1,663,224</b>	<b>304,677</b>	<b>52.789</b>
<i>Revenue Neutral Rate**</i>							<b>44.486</b>
Less: Transfers	75,632		79,000		79,000		
Net Expenditure	969,311		1,103,053		1,584,224		
Total Tax Levied	235,833		256,766		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	4,465,185		4,864,021		5,771,557		
Outstanding Indebtedness, January 1,	<u>2021</u>		<u>2022</u>		<u>2023</u>		
G.O. Bonds	505,000		455,000		420,000		
Revenue Bonds	0		0		0		
Other	520,921		544,634		497,717		
Lease Purchase Principal	174,816		151,727		128,025		
Total	1,200,737		1,151,361		1,045,742		

\*Tax rates are expressed in mills

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

**Julie Wren**  
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, 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 .

See Proof on Next Page

**The Times, Pottawatomie County**  
407 Lincoln Ave  
(785) 456-2602

I, Bailee Liston, 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:**  
17 Aug 2023

**Notice ID:** GnpYjUuuYsq6TsmnjQjs  
**Publisher ID:** 175000  
**Notice Name:** 2024 Budget & RNR Hearing

**PUBLICATION FEE:** \$91.63

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

*Bailee Liston*

Agent

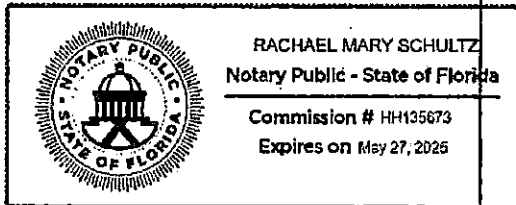
**VERIFICATION**

State of Florida  
County of Charlotte

Signed or attested before me on this: 08/17/2023

*Rachael Mary Schultz*

Notary Public  
Notarized online using audio-video communication



State of Kansas  
City

2024

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of  
**City of Westmoreland**  
will meet on September 14, 2023 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 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority For Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	439,848	3.2349	563,193	3.5280	847,003	203,623	3.5280
Debt Service	105,864	3.758	100,446	5.744	166,336	33,151	5.744
Employee Benefits	39,454	10.147	47,500	10.218	99,815	58,975	10.218
Street Improvement	12,857	1.562	12,000	1.547	15,920	8,928	1.547
Special Highway			31,500		43,417		
Water Works - Utility	379,928		427,414		490,733		
Non-Budgeted Funds	66,993						
<b>Totals</b>	<b>1,044,943</b>	<b>52.816</b>	<b>1,182,053</b>	<b>52.789</b>	<b>1,663,224</b>	<b>304,677</b>	<b>52.789</b>
							<i>Revenue Neutral Rate **</i> <b>44.486</b>

Lease Transfers	75,631	79,000	79,000
Net Expenditure	969,311	1,103,053	1,384,224
Total Tax Levied	235,833	256,756	*****
Assessed Valuation	4,465,185	4,864,021	5,771,457

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	505,000	455,000	420,000
Revenue Bonds	0	0	0
Other	520,921	544,634	497,747
Lease Purchase Principal	174,816	151,727	128,025
<b>Total</b>	<b>1,200,737</b>	<b>1,151,361</b>	<b>1,045,742</b>

\*Tax rates are expressed in mills

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

Jolie Wren  
City Official Title: City Clerk



**Resolution No. 02-23**

**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 44.486 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 14, 2023 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 44.486 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.

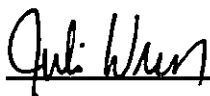
**ADOPTED** this 14th day of September, 2023 and **SIGNED** by the Mayor.



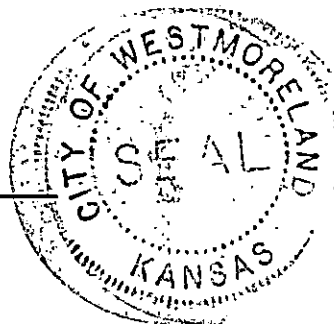
Mark S. Jack, Mayor (ABSENT)

Waide Purvis, President

ATTEST:



Julie Wren, City Clerk



## Roll Call Vote

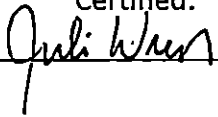
A Roll Call Vote of the City of Westmoreland To Levy a Property Tax Exceeding  
the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 14, 2023

Resolution No. 02-23

Governing Body Member	Yes	No	No Vote
Ashley Rice	✓		
James Smith	✓		
Waide Purvis	✓		
John Coleman	✓		
Bruce Meininger	✓		
<b>TOTAL</b>			

Certified:

 \_\_\_\_\_