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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: 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					
Fund	K.S.A.				
General	12-101a	6	1,301,031	211,713	35.399
Debt Service	10-113	7	165,775	34,472	9.764
Library	12-1220	7			
Employee Benefits	12-16, 102	8	180,485	61,320	10.253
Street Improvement	15-733	8	16,950	9,286	1.553
Special Highway		9	57,781		
Water Works - Utility		9	498,608		
Special 1/2 Percent Pool Sales Tax		10	78,750		
		10			
Non-Budgeted Funds-A		11			
Totals		xxxxxxx	2,299,380	316,791	52.969
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		12			
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
5,980,837
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	52.287
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
ADAMS BROWN, LLC

Address:
2627 KFB Plaza, Suite 401W
Manhattan, KS 66503

Email:
amittle@adamsbrowncpa.com

Attest: September 15, 2025

County Clerk

POTTAWATOMIE COUNTY STATE OF KANSAS Seal

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Westmoreland

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	208,976	18,090	306	34	1,493	103
Debt Service	34,025	2,946	50	5	243	17
Library						
Employee Benefits	60,527	5,239	89	9	433	30
Street Improvement	9,167	794	13	1	66	5
TOTAL	312,695	27,068	458	49	2,235	155

County Treas Motor Vehicle Estimate	27,068				
County Treas Recreational Vehicle Estimate		458			
County Treas 16/20M Vehicle Estimate			49		
County Treas Commercial Vehicle Tax Estimate				2,235	
County Treas Watercraft Tax Estimate					155

Motor Vehicle Factor	0.08656				
Recreational Vehicle Factor		0.00146			
16/20M Vehicle Factor			0.00016		
Commercial Vehicle Factor				0.00715	
Watercraft Factor					0.00050

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Utilities Fund	Bond and Interest Fun	75,000	60,000	60,000	K.S.A. 12-825d
Utilities Fund	Utility reserve Fund	3,996	4,000	4,000	K.S.A. 12-825d
General Fund	Capital Improvement Fund	50,000	125,000	125,000	K.S.A. 12-1,118
	Totals	128,996	189,000	189,000	
	Adjustments*				
	Adjusted Totals	128,996	189,000	189,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted f

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Series 2016	9/29/2016	10/1/2036	2.00-3.55	715,000	355,000	4/1 & 10/1	10/1	11,433	35,000	10,418	35,000
Total G.O. Bonds					355,000			11,433	35,000	10,418	35,000
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KOHE 1705-01	10/6/2005	3/1/2027	2.58	567,670	77,130	3/1 & 9/1	3/1 & 9/1	1,622	30,260	912	31,046
KOHE 2001-01	11/30/2016	9/1/2038	1.81	353,348	265,801	3/1 & 9/1	3/1 & 9/1	4,681	16,843	3,817	17,149
KOHE 2021	5/5/2021	9/1/2041	1.30	66,695	57,759	3/1 & 9/1	3/1 & 9/1	142	3,057	566	3,097
Total Other					400,690			5,845	50,160	5,295	51,292
Total Indebtedness					755,690			17,278	85,160	15,713	86,292

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, 2025	Payments Due 2025	Payments Due 2026
Water Meters	5/15/2019	120	4.00	125,000	68,618	15,414	15,414
2020 Chevy Truck	8/10/2020	60	2.60	31,930	14,272	5,007	5,007
Totals					82,890	20,421	20,421

***If 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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	497,212	560,297	598,676
Receipts:			
Ad Valorem Tax	192,404	208,976	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,834	0	0
Motor Vehicle Tax	20,153	19,000	18,090
Recreational Vehicle Tax	457	375	306
16/20M Vehicle Tax	321	150	34
Commercial Vehicle Tax	2,122	1,750	1,493
Watercraft Tax	123	110	103
Gross Earning (Intangible) Tax	0	0	0
Local Sales Tax	263,327	331,500	354,000
Franchise Tax	30,888	30,000	32,500
Licenses and Permits	3,887	2,000	2,500
Rentals	1,490	1,500	1,800
Donations	0	100	100
Fire Township Fees	23,998	13,000	13,000
Pool	31	0	18,000
Dog Tags	1,095	1,250	1,250
Cemetery	5,200	3,000	4,000
RV Park	35,810	36,000	40,000
Reimbursments	10,950	500	500
Federal Funds	132,355	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	9,673	7,500	8,500
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	8,489	2,500	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	744,807	659,211	499,176
Resources Available:	1,241,819	1,219,508	1,097,852

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,241,819	1,219,508	1,097,852
Expenditures:			
General Admin	289,842	272,000	340,750
Pool	5,431	5,500	50,000
Fire	180,461	46,000	58,000
Cemetary/Parks	35,685	22,000	27,000
Streets	39,936	100,000	150,000
RV Park	35,714	17,000	24,000
0	0	0	0
0	0	0	0
Sub-Total detail page	587,069	462,500	649,750
Campbell St. Improvement Project	23,325	23,325	23,325
Lease Principal	8,392	4,636	4,756
Lease Interest	636	371	251
Transfers Out	50,000	125,000	125,000
Equipment/Maintenance	0	0	200,000
Cash Reserve (2026 column)	0	0	292,949
Miscellaneous	12,100	5,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	681,522	620,832	1,301,031
Unencumbered Cash Balance Dec 31	560,297	598,676	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	847,003	1,089,632	1,301,031
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,301,031
		Tax Required	203,179
	Delinquent Comp Rate:	4.2%	8,534
		Amount of 2025 Ad Valorem Tax	211,713

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

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Admin			
Salaries	75,060	79,000	85,000
Utilities	14,341	25,000	35,000
Professional Fees	31,121	32,500	35,000
City Agent	0	500	750
Contractual	131,688	90,000	125,000
Commodities	29,639	35,000	40,000
Capital Outlay	7,993	10,000	20,000
Total	**289,842**	**272,000**	**340,750**
Pool			
Salaries	0	0	26,000
Contractual	5,241	5,500	15,000
Commodities	190	0	3,500
Concessions	0	0	3,000
Capital Outlay	0	0	2,500
Total	**5,431**	**5,500**	**50,000**
Fire			
Contractual	17,761	15,000	20,000
Commodities	628	20,000	25,000
Utilities	4,319	6,000	8,000
Capital Outly	157,753	5,000	5,000
Total	**180,461**	**46,000**	**58,000**
Cemetary/Parks			
Contractual	23,086	10,000	15,000
Commodities	12,599	10,000	10,000
Capital Outlay	0	2,000	2,000
Total	**35,685**	**22,000**	**27,000**
Streets			
Contractual	39,936	75,000	125,000
Commodities	0	25,000	25,000
Total	**39,936**	**100,000**	**150,000**
RV Park			
Contractual	29,482	7,500	10,000
Commodities	414	1,000	2,000
Utilities	5,818	7,500	10,000
Capital Outlay	0	1,000	2,000
Total	**35,714**	**17,000**	**24,000**

Total	**0**	**0**	**0**

Page Total	**587,069**	**462,500**	**649,750**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	39,308	55,998	59,432
Receipts:			
Ad Valorem Tax	31,328	34,025	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	256	0	0
Motor Vehicle Tax	2,954	2,950	2,945
Recreational Vehicle Tax	69	60	50
16/20M Vehicle Tax	32	20	5
Commercial Vehicle Tax	345	300	243
Watercraft Tax	20	18	17
Special Assessments	11,251	10,000	10,000
Transfer from Utilities Fund	75,000	60,000	60,000
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	121,255	107,373	73,260
Resources Available:	160,563	163,371	132,692
Expenditures:			
Bond Principal	35,000	35,000	35,000
Bond Interest	12,133	11,433	10,417
KDHE Principal	49,054	50,160	51,292
KDHE Interest	6,804	5,846	5,256
Service Fees	1,574	1,500	1,750
Cash Reserve (2026 column)	0	0	62,020
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	104,565	103,939	165,775
Unencumbered Cash Balance Dec 31	55,998	59,432	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	165,336	163,990	165,775
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	165,775
		Tax Required	33,083
	Delinquent Comp Rate:	4.2%	1,389
		Amount of 2025 Ad Valorem Tax	34,472

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.2%	0
		Amount of 2025 Ad Valorem Tax	0

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	53,078	86,597	115,837
Receipts:			
Ad Valorem Tax	55,727	60,527	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	519	0	0
Motor Vehicle Tax	5,743	5,500	5,239
Recreational Vehicle Tax	131	110	89
16/20M Vehicle Tax	87	45	9
Commercial Vehicle Tax	614	525	433
Watercraft Tax	36	33	30
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	62,857	66,740	5,800
Resources Available:	115,935	153,337	121,637
Expenditures:			
Health Insurance	12,011	15,000	20,000
KPERS	16,114	20,000	25,000
Cash Reserve (2026 column)			132,985
Miscellaneous	1,213	2,500	2,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	29,338	37,500	180,485
Unencumbered Cash Balance Dec 31	86,597	115,837	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	99,815	145,330	180,485
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	180,485
		Tax Required	58,848
	Delinquent Comp Rate:	4.2%	2,472
		Amount of 2025 Ad Valorem Tax	61,320

Adopted Budget **Street Improvement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,449	7,050	7,159
Receipts:			
Ad Valorem Tax	8,438	9,167	xxxxxxxxxxxxxxxxxx
Delinquent Tax	79	0	0
Motor Vehicle Tax	873	835	794
Recreational Vehicle Tax	20	16	13
16/20M Vehicle Tax	13	6	1
Commercial Vehicle Tax	93	80	66
Watercraft Tax	5	5	5
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	9,521	10,109	879
Resources Available:	22,970	17,159	8,038
Expenditures:			
Contractual	15,282	9,000	14,450
Commodities	638	1,000	2,500
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	15,920	10,000	16,950
Unencumbered Cash Balance Dec 31	7,050	7,159	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	15,920	20,100	16,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,950
		Tax Required	8,912
	Delinquent Comp Rate:	4.2%	374
		Amount of 2025 Ad Valorem Tax	9,286

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	29,646	48,981	37,631
Receipts:			
State of Kansas Gas Tax	19,730	20,150	20,150
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	**19,730**	**20,150**	**20,150**
Resources Available:	**49,376**	**69,131**	**57,781**
Expenditures:			
Contractual	395	30,000	52,781
Commodities	0	1,500	5,000
Cash Reserve (2026 column)			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**395**	**31,500**	**57,781**
Unencumbered Cash Balance Dec 31	48,981	37,631	0
2024/2025/2026 Budget Authority Amount:	43,417	38,316	57,781

Adopted Budget

Water Works - Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	160,442	90,753	60,808
Receipts:			
Charges for Services	296,822	318,000	354,000
Fine, Forfeitures, and penalties	4,911	4,500	5,000
Refuse Income	63,057	67,000	73,000
Reimbursements	120	500	700
Sales tax	1,038	1,000	1,100
Interest on Idle Funds	0	0	0
Miscellaneous	3,736	3,500	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**369,684**	**394,500**	**437,800**
Resources Available:	**530,126**	**485,253**	**498,608**
Expenditures:			
Personnel	98,327	80,000	85,000
Payroll Taxes	7,138	8,000	8,000
Contractual	3,904	17,500	25,000
Commodities	3,425	9,000	15,000
Utilities	207,488	210,000	215,000
Taxes	14,659	15,000	17,000
Lease Principal	12,174	12,700	13,176
Lease Interest	3,241	2,745	2,238
Services Fees	0	500	1,000
Transfer to Utility Reserve Fund	3,996	4,000	4,000
Transfer to Bond and Interest	75,000	60,000	60,000
Cash Reserve (2026 column)			52,694
Miscellaneous	10,021	5,000	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**439,373**	**424,445**	**498,608**
Unencumbered Cash Balance Dec 31	90,753	60,808	0
2024/2025/2026 Budget Authority Amount:	490,733	509,677	498,608

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special 1/2 Percent Pool Sales Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	33,750
Receipts:			
Sales Tax	0	33,750	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	33,750	45,000
Resources Available:	0	33,750	78,750
Expenditures:			
Contractual	0	0	78,750
Cash Reserve (2026 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	78,750
Unencumbered Cash Balance Dec 31	0	33,750	0
2024/2025/2026 Budget Authority Amount:	0	0	78,750

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Westmoreland

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
American Rescue Plan Act Grant Fund		Capital Improvement Fund		Utility Reserve Fund		0		0		
Unencumbered Cash Balance Jan 1	7,821	Unencumbered Cash Balance Ja	0	Unencumbered Cash Balance Ja	24,328	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 32,149
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfers In	50,000	Transfers In	3,996					
Total Receipts	0	Total Receipts	50000	Total Receipts	3996	Total Receipts	0	Total Receipts	0	53,996
Resources Available:	7,821	Resources Avail	50,000	Resources Avail	28,324	Resources Avai	0	Resources Avail	0	86,145
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities - Water	7,821									
Total Expenditures	7,821	Total Expenditur	0	Total Expenditur	0	Total Expenditur	0	Total Expenditur	0	7,821
Cash Balance Dec 31	0	Cash Balance D	50,000	Cash Balance D	28,324	Cash Balance D	0	Cash Balance D	0	78,324 **
										78,324 **

**Note: These two block figures should agree.

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Westmoreland
will meet on September 11, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	661,522	35.254	620,832	35.403	1,301,031	211,713	35.403
Debt Service	104,565	5.740	103,939	5.764	165,775	34,472	5.764
Library							
Employee Benefits	29,338	10.211	37,500	10.254	180,485	61,320	10.254
Street Improvement	15,920	1.546	10,000	1.553	16,950	9,286	1.553
Special Highway	395		31,500		57,781		
Water Works - Utility	439,373		424,445		498,608		
Special 1/2 Percent Pool Sales					78,750		
Non-Budgeted Funds-A	7,821						
Totals	1,278,934	52.751	1,228,216	52.974	2,299,380	316,791	52.974
						*Revenue Neutral Rate**	52.287
Less: Transfers	128,996		189,000		189,000		
Net Expenditure	1,149,938		1,039,216		2,110,380		
Total Tax Levied	304,677		312,695		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,775,895		5,902,712		5,980,129		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	420,000	390,000	355,000
Revenue Bonds	0	0	0
Other	497,717	449,743	400,690
Lease Purchase Principal	128,025	103,457	82,890
Total	1,045,742	943,200	838,580

*Tax rates are expressed in mills

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

Julie Wren
Official Title: 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, Jesse Sassaman, 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 3 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:
Aug. 14, 2025

Notice ID: vZYybvqDFMrubaQBS1gg
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Notice Name: Notice of Hearing and Budget Summary 2025

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

Jesse Sassaman

Agent

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

VERIFICATION

State of New Jersey
County of Camden

Signed or attested before me on this: 08/14/2025

Notary Public
Notarized remotely online using communication technology via Proof.

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Westmoreland

will meet on September 11, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	681,522	35.254	620,832	35.403	1,301,031	211,713	35.403
Debt Service	104,565	5.740	103,939	5.764	165,775	34,472	5.764
Library							
Employee Benefits	29,338	10.211	37,500	10.254	180,485	61,320	10.254
Street Improvement	15,920	1.546	10,000	1.553	16,950	9,286	1.553
Special Highway	395		31,500		57,781		
Water Works - Utility	439,373		424,445		498,608		
Special 1/2 Percent Pool Sales					78,750		
Non-Budgeted Fund	7,821						
Totals	1,278,934	52.751	1,228,216	52.974	2,299,380	316,791	52.974
						*Revenue Neutral Rate***	*52.974*
Less: Transfers	128,996		189,000		189,000		
Net Expenditure	1,149,938		1,039,216		2,110,380		
Total Tax Levied:	304,677		312,695		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,775,895		5,902,712		5,980,129		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	420,000	390,000	355,000
Revenue Bonds	0	0	0
Other	497,717	449,743	400,690
Lease Purchase Principal	128,025	103,457	82,890
Total	1,045,742	943,200	838,580

*Tax rates are expressed in mills.

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

Newspaper page size: Width: 10.00 in., Height: 21.10 in.

Julie Wren

Official Title: City Clerk

Resolution No. 03-25

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 52.287 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 11th, 2025 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 52.287 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 11th day of September, 2025 and SIGNED by the Mayor.

Ashley Rice, 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 9/11/2025

Resolution No. 03-25

Governing Body Member	Yes	No	No Vote
Jim Smith	X		
Bruce Meininger	X		
Michelle Campbell	X		
Jessica Kincaid	X		
TOTAL			

Certified:

Juli Wren City Clerk