

State of Kansas
City

2010

CERTIFICATE

To the Clerk of CHEROKEE COUNTY, State of Kansas
We, the undersigned, officers of
CITY OF WEST MINERAL

- 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 2010; and
(3) the Amount(s) of Amount of 2009 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

		2010 Adopted Budget			
		Page No.	Expenditures	Amount of 2009 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit 2010		2			
Allocation of MVT, RVT, 16/20M Veh & Slider		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	95,300	31,712	61,712
Debt Service	10-113				
Special Highway		8	16,400		
Water		8	53,000		
Sewer		9	27,714		
Sewer Bond and Interest		9	4,580		
Special Parks & Recreation		10	7,500		
		10			
Non-Budgeted Funds		11			
Totals		xxxxxx	204,494	31,712	61,712
Budget Summary		12			
Neighborhood Revitalization					
Is an Ordinance required to be passed, published, and attached to the budget			No		

County Clerk's Use Only

513,871

November 1st Total Assessed Valuation

Audrey Miller

State Use Only
Received _____
Reviewed by _____
Follow-up: Yes ___ No ___

Assisted by: _____
Address: _____

Date Attested: Oct 23, 2009

Christy J. Stuedgen
County Clerk

Raymond Wilson
Paul Smith
[Signature]

Governing Body

CITY OF WEST MINERAL

2010

Computation to Determine Limit for 2010

		Amount of Levy
1. Total Tax Levy Amount in 2009 Budget		+ \$ <u>31,999</u>
2. Debt Service Levy in 2009 Budget		- \$ <u>0</u>
3. Tax Levy Excluding Debt Service		\$ <u>31,999</u>
 2009 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2009 :	+ _____	186
5. Increase in Personal Property for 2009 :		
5a. Personal Property 2009	+ _____	2,787
5b. Personal Property 2008	- _____	7,808
5c. Increase in Personal Property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2009 :		
6a. Real Estate	+ _____	0
6b. State Assessed	+ _____	0
6c. New Improvements	- _____	0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of Property that has Changed in Use during 2009 :	+ _____	0
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)		<u>186</u>
9. Total Estimated Valuation July 1, 2009	<u>514,863</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)		<u>514,677</u>
11. Factor for Increase (8 divided by 10)		<u>0.00036</u>
12. Amount of Increase (11 times 3)		+ \$ <u>12</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)		\$ <u>32,011</u>
14. Debt Service Levy in this 2010 Budget		<u>0</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)		<u>32,011</u>

If the 2010 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

CITY OF WEST MINERAL

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax & Slider

Budgeted Funds for 2009	Budget Tax Levy Amt for 2009	Allocation for Year			
		MVT	RVT	16/20M Veh	Slider
General	31,999	5,564	83	215	0
Debt Service					
TOTAL	31,999	5,564	83	215	0

County Treas Motor Vehicle Estimate	<u>5,564</u>		
County Treasurers Recreational Vehicle Estimate		<u>83</u>	
County Treasurers 16/20M Vehicle Estimate			<u>215</u>
County Treasurers Slider Estimate			<u>0</u>
Motor Vehicle Factor	<u>0.17388</u>		
Recreational Vehicle Factor		<u>0.00259</u>	
16/20 Vehicle Factor			<u>0.00672</u>
Slider Factor			<u>0.00000</u>

CITY OF WEST MINERAL

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	13,706	3,660	4,946
Receipts:			
Customer Charges	23,761	24,000	24,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	23,761	24,000	24,000
Resources Available:	37,467	27,660	28,946
Expenditures:			
Operations and Maintenance	5,014	5,500	7,000
Capital Outlays		1,500	5,000
KDHE Loan Payments	24,333	11,114	11,114
Operating Transfer to Sewer Bond and Int	4,460	4,600	4,600
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	33,807	22,714	27,714
Unencumbered Cash Balance Dec 31	3,660	4,946	1,232
2008/2009 Budget Authority Amount:	39,834	34,833	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Adopted Budget Sewer Bond and Interest	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	3,799	3,854	3,959
Receipts:			
Operating Transfer from Sewer	4,460	4,600	4,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	4,460	4,600	4,600
Resources Available:	8,259	8,454	8,559
Expenditures:			
Principal Payments	2,200	2,300	2,500
Interest Payments	2,205	2,095	1,980
Miscellaneous		100	100
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	4,405	4,495	4,580
Unencumbered Cash Balance Dec 31	3,854	3,959	3,979
2008/2009 Budget Authority Amount:	4,805	4,645	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

CITY OF WEST MINERAL

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	12,560	13,911	11,011
Receipts:			
State of Kansas Gas Tax	6,644	5,400	5,400
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	6,644	5,400	5,400
Resources Available:	19,204	19,311	16,411
Expenditures:			
Street Repair and Maint	5,293	8,300	16,400
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	5,293	8,300	16,400
Unencumbered Cash Balance Dec 31	13,911	11,011	11
2008/2009 Budget Authority Amount:	16,000	19,000	
Violation of Budget Law for 2008/2009:	No	No	
Possible Cash Violation for 2008:	No		

Adopted Budget Water	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	25,178	18,896	11,896
Receipts:			
Charges to Customers	41,638	42,000	42,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	41,638	42,000	42,000
Resources Available:	66,816	60,896	53,896
Expenditures:			
Operations and Maintenance	37,920	39,000	48,000
Capital Outlays			
Operating transfer to General	10,000	10,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	47,920	49,000	53,000
Unencumbered Cash Balance Dec 31	18,896	11,896	896
2008/2009 Budget Authority Amount:	67,500	57,000	
Violation of Budget Law for 2008/2009:	No	No	
Possible Cash Violation for 2008:	No		

CITY OF WEST MINERAL

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks & Recreation	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	8,158	8,791	7,491
Receipts:			
Liquor Tax	1,713	1,700	1,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	1,713	1,700	1,700
Resources Available:	9,871	10,491	9,191
Expenditures:			
Repairs and Maintenance	1,080	3,000	7,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	1,080	3,000	7,500
Unencumbered Cash Balance Dec 31	8,791	7,491	1,691
2008/2009 Budget Authority Amount:	10,000	8,200	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Adopted Budget	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2008/2009 Budget Authority Amount:	0	0	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

NOTICE OF BUDGET HEARING

The governing body of
CITY OF WEST MINERAL
will meet on the 11th day of August, 2009, at 7 p.m. at City Hall 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.

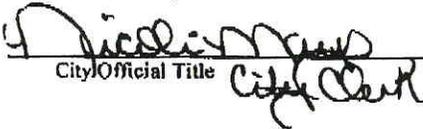
Detailed budget information is available at
and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2010 Expenditures and Amount of Current Year Estimate for 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2008		Current Year Estimate for 2009		Proposed Budget for 2010		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Estimate Tax Rate*
General	80,977	62.181	81,900	61.780	95,300	31,712	61.593
Debt Service							
Special Highway	5,293		8,300		16,400		
Water	47,920		49,000		53,000		
Sewer	33,807		22,714		27,714		
Sewer Bond and Interest	4,405		4,495		4,580		
Special Parks & Recreation	1,080		3,000		7,500		
Non-Budgeted Funds							
Totals	173,482	62.181	169,409	61.780	204,494	31,712	61.593
Less: Transfers	14,460		14,600		9,600		
Net Expenditure	159,022		154,809		194,894		
Total Tax Levied	31,785		31,999		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	511,174		517,956		514,863		
Outstanding Indebtedness, January 1,	2007		2008		2009		
G.O. Bonds	0		0		0		
Revenue Bonds	46,200		44,100		41,900		
Other	177,009		158,798		139,253		
Lease Purchase Principal	7,161		4,746		2,211		
Total	230,370		207,644		183,364		

*Tax rates are expressed in mills


City Official Title *City Clerk*

RESOLUTION NO. 184

RESOLUTION FOR GAAP WAIVER FOR YEAR 2009

WHEREAS the City of Mineral, Kansas, has determined that the financial statements and financial reports for the year ended December 31, 2009 to be prepared in conformity with the requirements of K.S.A. 75-1120a(a) are not relevant to the requirements of the cash basis and budget laws of this state and are of no significant value to the City Council or the members of the general public of the City of Mineral and

WHEREAS there are no revenue bond ordinances or resolutions or other ordinances or resolutions of the municipality which require financial statements and financial reports to be prepared in conformity with K.S.A. 75-1120a(a) for the year ended 2009

NOW, THEREFORE BE IT RESOLVED, by the City Council of City of Mineral, Kansas, in regular meeting duly assembled this 11th day of August, 2009 that the City Council waives the requirements of K.S.A. 75-1120a(a) as they apply to the City of Mineral for the year ended 2009.

BE IT FURTHER RESOLVED that the City Council shall cause the financial statements and financial reports of the City of Mineral to be prepared on the basis of cash receipts and disbursements as adjusted to show compliance with the cash basis and budget laws of this State.

Nicoli M. [Signature]
City Clerk



PROOF OF PUBLICATION

STATE OF KANSAS
 CHEROKEE
 COUNTY,

SS:

Chris Zimmerman, of lawful age, being first duly sworn, Deposes and says: That she is principal publisher of the Columbus Advocate, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Cherokee County, Kansas, with a general paid circulation on a daily, monthly, or yearly basis in Cherokee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily newspaper published at least weekly 50 times a year, has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice, and has been admitted at the post office of Columbus in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for **ONE** time(s), the first publication thereof being made as aforesaid on the **31st of JULY, 2009.**

Subscribed and sworn to before me this 31st day of JULY, 2009.

Chris Zimmerman

Loretta M. Saia

 Notary Public
 My commission expires: **12/24/12**

Printer's fee: **\$66.00**

Additional copies:

Total Publication fee: **\$66.00**



NOTICE OF BUDGET HEARING

The governing body of
CITY OF WEST MINERAL,
 will meet on the 31th day of August, 2009, at 7 p.m. at West Mineral City Hall 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2010 Expenditures and Amount of Current Year Estimate for 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2008		Current Year Estimate for 2009		Proposed Budget for 2010	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax
General	80,977	62.181	81,900	61.780	95,300	31,712
Debt Service						
Special Highway	5,293		8,300		16,400	
Water	47,920		49,000		53,000	
Sewer	33,807		22,714		27,714	
Sewer Bond and Interest	4,405		4,495		4,580	
Special Parks & Recreation	1,080		3,000		7,500	
Non-Budgeted Funds						
Totals	173,482	62.181	169,109	61.780	204,494	31,712
Less: Transfers	14,460		14,500		9,600	
Net Expenditure	159,022		154,609		194,894	
Total Tax Levied	31,785		31,999		39,600	
Assessed Valuation	511,178		517,956		514,863	
Outstanding Indebtedness, January 1,	2007		2008		2009	
G.O. Bonds	0		0		0	
Revenue Bonds	44,200		44,100		44,900	
Other	177,869		158,798		139,253	
Lease Purchase Principal	7,861		4,746		2,311	
Total	230,370		207,644		183,364	

*Tax rates are expressed in mills

Joan Mays, City Clerk
 City Official Title

First Published in the Columbus Advocate on July 31, 2009