

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

		2010 Adopted Budget			
Table of Contents:		Page No.	Expenditures	Amount of 2009 Ad Valorem Tax	County Clerk's Use Only
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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	498,500	115,619	31.658
Employee Benefit	12-16,102	8	34,304	14,703	4.026
Bond & Interest	12-1775	8	142,009		
Street Improvement	15-733	9	36,294	19,555	5.354
		9			
Special Highway		10	29,282		
Water Works - Utility		10	380,461		
Wastewater Improvement		11			
Fire Station Improvement		11			
Trail Springs Improvement		12			
Water Storage Improvement		12			
Totals		xxxxxx	1,120,850	149,877	41.038
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Is an Ordinance required to be passed, published, and attached to the budget? No

County Clerk's Use Only

3652169

November 1st Total Assessed Valuation

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

Assisted by: Sink, Gillmore & Gordon LLP
Public Accountants
Address: Commerce Bank Tower
Manhattan, KS 66502

James E. Moon
Carl H. Campbell
Freddie Feltz Hoffman
Donna M. Hargrett
Mark C. Godwin
Governing Body

Date Attested: 10/7 2009

Susan Jigge
County Clerk



City of Westmoreland

2010

Computation to Determine Limit for 2010

	Amount of Levy
1. Total Tax Levy Amount in 2009 Budget	+ \$ <u>149,877</u>
3. Tax Levy Excluding Debt Service	\$ <u>149,877</u>
 2009 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2009 :	+ <u>29,028</u>
5. Increase in Personal Property for 2009 :	
5a. Personal Property 2009	+ <u>202,567</u>
5b. Personal Property 2008	- <u>324,434</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2009 :	
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 2009 :	+ <u>366</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>29,394</u>
9. Total Estimated Valuation July 1, 2009	<u>3,651,937</u>
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>3,622,543</u>
11. Factor for Increase (8 divided by 10)	<u>0.00811</u>
12. Amount of Increase (11 times 3)	+ \$ <u>1,216</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ <u>151,093</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>151,093</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.

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	115,108	12,554	297	48	0
Employee Benefit	15,804	1,724	41	7	0
Bond & Interest		0	0	0	0
Street Improvement	18,965	2,069	49	8	0
TOTAL	149,877	16,347	387	63	0

County Treas Motor Vehicle Estimate 16,347

County Treasurers Recreational Vehicle Estimate 387

County Treasurers 16/20M Vehicle Estimate 63

County Treasurers Slider Estimate 0

Motor Vehicle Factor 0.10907

Recreational Vehicle Factor 0.00258

16/20 Vehicle Factor 0.00042

Slider Factor 0.00000

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount		Date Due		Amount Due 2009		Amount Due 2010	
					Outstanding Jan 1, 2009		Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:												
Trail Ridge I-GO	1/1/94	9/1/09	5.00	90,000	10,000		3/1;9/1	9/1	500	10,000	0	0
GO Series 2002 A	3/18/02	3/18/42	4.75	290,000	278,000		3/18	3/18	13,205	3,000	13,063	4,000
GO Series 2002 B	12/1/02	12/1/18	3.00	140,000	100,000		6/1;12/1	6/1	4,205	10,000	3,865	10,000
GO Series 2003 A	9/1/03	9/1/13	4.00	83,000	50,000		9/1	9/1	2,000	10,000	1,600	10,000
GO Series 2007 A	9/15/07	10/1/27	3.90-4.45	150,000	145,000		10/1	10/1	6,205	5,000	6,010	5,000
GO Series 2007 B	9/15/07	10/1/15	3.90	8,000	7,000		10/1	10/1	273	1,000	234	1,000
GO Series 2009 A	5/22/09	5/22/49	4.38	236,000	0		5/22	5/22	0	0	10,325	2,272
Total G.O. Bonds					590,000				26,388	39,000	35,097	32,272
Revenue Bonds:												
Total Revenue Bonds					0				0	0	0	0
Other:												
KDHE Loan	10/6/08		2.58	579,805	65,463		3/1;9/1	3/1;9/1	2,932	35,518	2,005	36,445
Total Other					65,463				2,932	35,518	2,005	36,445
Total Indebtedness					655,463				29,320	74,518	37,102	68,717

City of Westmoreland

2010

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	78,101	107,710	126,882
Receipts:			
Ad Valorem Tax	80,366	115,108	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,251	0	
Motor Vehicle Tax	13,107	9,244	12,554
Recreational Vehicle Tax	237	202	297
16/20M Vehicle Tax	42	18	48
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Slider	0	0	0
Cemetery	1,450	2,500	2,500
Local (Countywide) Sales Tax	105,532	95,000	98,000
Franchise Tax	20,864	20,000	22,000
Permits & Licenses	886	600	600
City Sales Tax	78,094	80,000	82,000
Forestry Grant	0	3,000	3,000
Federal Aid	16,293	0	0
Sale of Assets	3,000	0	0
Dog Tags	939	500	500
RV Park Fees	4,773	8,000	8,000
RV Park Contributions	0	0	0
Reimbursements	1,791	40,500	2,500
Pool Revenue	13,285	13,000	13,500
Donations	745	500	500
Interest on Idle Funds	4,034	4,500	4,500
Miscellaneous	6,885	5,000	5,500
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	354,574	397,672	255,999
Resources Available:	432,675	505,382	382,881
Expenditures:			
General Administration			
Personal Services	58,376	60,000	60,000
Contractual Services	95,679	80,000	80,000
Commodities	58,605	60,000	60,000
Capital Outlay	12,380	65,000	213,000
Sales Tax	0	0	0
City Building Commodities	0	0	0
Fire			
Contractual Services	0	8,500	8,500
Commodities	13,117	7,500	7,500
Capital Outlay	0	1,000	1,000
Street Lighting - Contractual Services	0	500	500
Cemetery			
Personal Services	0	0	0
Contractual Services	530	8,000	8,000
Commodities	3,116	2,000	2,000
Capital Outlay	0	500	500
Library - Contractual	0	1,000	1,000
Museum - Contractual	0	0	0
RV Park	4,202	7,500	7,500
Demolition	0	0	0
Pool	35,351	38,000	40,000
Contributions	2,500	1,000	1,000
Parks & Recreation	0	0	0
Planning & Zoning	0	0	0
Transfer to Water Works - Utility	0	30,000	0
KDHE Loan Principal	36,231	0	0
KDHE Loan Interest	2,004	0	0
KDHE Loan Service Fee	215	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	2,659	8,000	8,000
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	324,965	378,500	498,500
Unencumbered Cash Balance Dec 31	107,710	126,882	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	379,368	379,000	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Not Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 0.000%
			Amount of 2009 Ad Valorem Tax

City of Westmoreland

2010

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Employee Benefit			
Unencumbered Cash Balance Jan 1	11,508	24,302	17,829
Receipts:			
Ad Valorem Tax	28,261	15,804	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	768	0	
Motor Vehicle Tax	4,697	3,250	1,724
Recreational Vehicle Tax	85	71	41
16/20M Vehicle Tax	15	6	7
Slider	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	33,826	19,131	1,772
Resources Available:	45,334	43,433	19,601
Expenditures:			
Payroll Taxes	9,494	11,500	15,700
Health Insurance	7,345	8,500	13,000
KPERS	4,193	5,604	5,604
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	21,032	25,604	34,304
Unencumbered Cash Balance Dec 31	24,302	17,829	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	38,220	35,354	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Total Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 0.00%
			Amount of 2009 Ad Valorem Tax

Adopted Budget

Bond & Interest	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	17,976	20,078	31,190
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	412	0	
Motor Vehicle Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Slider	0	0	0
Special Assessments	42,335	37,183	26,109
Transfer from Trail Springs Improvement	2,967	0	0
Transfer from Water Works - Utility	28,800	77,777	84,710
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	74,514	114,960	110,819
Resources Available:	92,490	135,038	142,009
Expenditures:			
Trail Ridge-GO Bond Principal	10,000	10,000	0
Trail Ridge-GO Bond Interest	1,000	500	0
Trail Ridge II-GO Bond Principal	5,000	0	0
Trail Ridge II-GO Bond Interest	123	0	0
2002A-GO Bond Principal	3,000	3,000	4,000
2002A-GO Bond Interest	13,348	13,205	13,063
2002B-GO Bond Principal	10,000	10,000	10,000
2002B-GO Bond Interest	4,525	4,205	3,865
Series 2003A-GO Bond Principal	10,000	10,000	10,000
Series 2003A-GO Bond Interest	2,400	2,000	1,600
GO Series 2007A-GO Bond Principal	5,000	5,000	5,000
GO Series 2007A-GO Bond Interest	6,684	6,205	6,010
GO Series 2007B-GO Bond Principal	1,000	1,000	1,000
GO Series 2007B-GO Bond Interest	326	273	234
GO Series 2009A-GO Bond Principal	0	0	2,272
GO Series 2009A-GO Bond Interest	0	0	10,325
KDHE Loan Principal	0	25,351	36,445
KDHE Loan Interest	0	11,830	674
KDHE Loan Service Fee	0	1,269	1,331
Commissions	6	10	10
Cash Basis Reserve	0	0	36,180
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	72,412	103,848	142,009
Unencumbered Cash Balance Dec 31	20,078	31,190	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	278,422	122,848	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Total Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 0.00%
			Amount of 2009 Ad Valorem Tax

City of Westmoreland

2010

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Street Improvement	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	11,090	10,221	14,463
Receipts:			
Ad Valorem Tax	17,719	18,965	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	461	0	
Motor Vehicle Tax	2,949	2,038	2,069
Recreational Vehicle Tax	53	44	49
16/20M Vehicle Tax	10	4	8
Slider	0	0	0
Reimbursements	8	150	150
Federal Aid	1,989	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	21	200	0
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	23,210	21,401	2,276
Resources Available:	34,300	31,622	16,739
Expenditures:			
Personal Services	0	0	0
Contractual Services	0	1,000	1,000
Commodities	22,637	15,500	32,500
Capital Outlay	1,442	659	2,794
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	24,079	17,159	36,294
Unencumbered Cash Balance Dec 31	10,221	14,463	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	33,000	27,159	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 0.000%
			Amount of 2009 Ad Valorem Tax

City of Westmoreland

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	6,645	12,047	7,852
Receipts:			
State of Kansas Gas Tax	21,227	19,170	21,430
County Transfers Gas	0	0	0
Total Receipts			
	21,227	19,170	21,430
Resources Available:			
	27,872	31,217	29,282
Expenditures:			
Commodities	11,107	18,000	24,000
Contractual Services	4,718	5,365	5,282
Total Expenditures			
	15,825	23,365	29,282
Unencumbered Cash Balance Dec 31	12,047	7,852	0

2008/2009 Budget Authority Amount: 35,820 28,365
 Violation of Budget Law for 2008/2009: No No
 Possible Cash Violation for 2008: No

Adopted Budget Water Works - Utility	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	644	11,023	15,501
Receipts:			
User Fees	238,259	275,000	353,240
Late Charges	4,270	100	100
Reconnect Fees	1,450	400	400
Reimbursements	7,499	120	120
Taps	5,309	8,000	8,000
Hook-ups	3,575	3,000	3,000
Transfer Fees	200	0	0
Reimbursements-Storage Project	0	33,161	0
Transfer from General Fund	0	30,000	0
Miscellaneous	0	100	100
Total Receipts			
	260,562	349,881	364,960
Resources Available:			
	261,206	360,904	380,461
Expenditures:			
Personal Services	35,358	50,000	50,000
Contractual Services	160,263	142,000	142,000
Commodities	19,230	34,000	34,000
Capital Outlay	1,036	35,050	63,175
Non-Operating Sales Tax	3,988	4,500	4,500
Transfer to Bond & Interest Fund	28,800	77,777	84,710
Total Expenditures			
	250,183	345,403	380,461
Unencumbered Cash Balance Dec 31	11,023	15,501	0

2008/2009 Budget Authority Amount: 288,039 345,403
 Violation of Budget Law for 2008/2009: No No
 Possible Cash Violation for 2008: No

City of Westmoreland

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Nonbondgeted Fund	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Wastewater Improvement			
Unencumbered Cash Balance Jan 1	-185,325	0	0
Receipts:			
Loan Proceeds	92,642		
Donations	0		
CDBG Revenue	189,425		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	282,067	0	0
Resources Available:	96,742	0	0
Expenditures:			
Capital Outlay	156,733		
Utilities	9,500		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	166,233	0	0
Unencumbered Cash Balance Dec 31	-69,491	0	0

Wastewater storage improvement fund's negative cash balance is due to expenditures incurred prior to the fiscal year-end, federal grant reimbursements were not received until after the fiscal year-end

Nonbudgeted Fund	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Fire Station Improvement			
Unencumbered Cash Balance Jan 1	7,535	0	0
Receipts:			
CDBG Revenue	5,561		
Reimbursements	1,786		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	7,347	0	0
Resources Available:	14,882	0	0
Expenditures:			
Capital Outlay	7,149		
Commodities	1,438		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	8,587	0	0
Unencumbered Cash Balance Dec 31	6,295	0	0

City of Westmoreland

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Nonbudgeted Fund	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Trail Springs Improvement	2008	2009	2010
Unencumbered Cash Balance Jan 1	3,854	0	0
Receipts:			
Temporary Note Proceeds	0		
Bond Proceeds	0		
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	3,854	0	0
Expenditures:			
Capital Outlay	0		
Transfer to Bond & Interest Fund	2,967		
Temporary Note Interest	0		
Reimbursements	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	2,967	0	0
Unencumbered Cash Balance Dec 31	887	0	0

Nonbudgeted Fund	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Water Storage Improvement	2008	2009	2010
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
CDBG Revenue	17,827		
Loan Proceeds	0		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	17,827	0	0
Resources Available:	17,827	0	0
Expenditures:			
Capital Outlay	22,878		
Contractual Services	0		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	22,878	0	0
Unencumbered Cash Balance Dec 31	-5,051	0	0

Water storage improvement fund's negative cash balance is due to expenditures incurred prior to the fiscal year-end, but the grant reimbursements were not received until after the fiscal year-end

NOTICE OF BUDGET HEARING

The governing body of
City of Westmoreland
will meet on the 13th day of August, 2009, at 6:45 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 the City Hall
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	324,965	21.717	378,500	29.397	498,500	115,619	31.660
Employee Benefit	21,032	7.637	25,604	4.036	34,304	14,703	4.026
Bond & Interest	72,412		103,848		142,009		
Street Improvement	24,079	4.788	17,159	4.843	36,294	19,555	5.355
Special Highway	15,825		23,365		29,282		
Water Works - Utility	250,183		345,403		380,461		
Wastewater Improvement	166,233						
Fire Station Improvement	8,587						
Trail Springs Improvement	2,967						
Water Storage Improvement	22,878						
Totals	909,161	34.142	893,879	38.276	1,120,850	149,877	41.041
Less: Transfers	31,767		107,777		84,710		
Net Expenditure	877,394		786,102		1,036,140		
Total Tax Levied	131,572		149,877		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	3,853,652		3,915,596		3,651,937		
Outstanding Indebtedness, January 1,							
2007			2008		2009		
G.O. Bonds	508,000		634,000		590,000		
Revenue Bonds	0		0		0		
Other	219,887		65,463		65,463		
Lease Purchase Principal	70,426		57,532		81,955		
Total	798,313		756,995		737,418		

*Tax rates are expressed in mills

City Official Title

City Clerk

