

TOWN OF Westmoreland
Statement of Indebtedness
For the Fiscal Year Ending 2010

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2009000002	EDPCODE	Amount
Month and Year of Issue		5/21/2009
Purpose of Issue		stribution improvement
Current Interest Rate		1.3200
Outstanding Beginning of Year	2P18661	1,387,205
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	1,387,205
Outstanding End of the Fiscal Year	2P18667	0
Final Maturity Date		5/21/2012

Bond Anticipation Note No. 2009000001	EDPCODE	Amount
Month and Year of Issue		8/14/2009
Purpose of Issue		water main repair
Current Interest Rate		2.0000
Outstanding Beginning of Year	2P18661	200,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	
Outstanding End of the Fiscal Year	2P18667	200,000
Final Maturity Date		8/12/2011

Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		1,587,205
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		1,387,205
Outstanding End of Year		200,000
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	1,337,205

TOWN OF Westmoreland
Statement of Indebtedness
For the Fiscal Year Ending 2010

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2010000001	EDPCODE	Amount
Month and Year of Issue		5/21/2010
Purpose of Issue		tribution improvement
Current Interest Rate		.3800
Outstanding Beginning of Year	2P18671	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	1,344,190
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	
Outstanding End of the Fiscal Year	2P18677	1,344,190
Final Maturity Date		5/20/2040

Total Bond		Amount
Outstanding Beginning of Year		0
Prior Year Adjustment		0
Issued During Fiscal Year		1,344,190
Paid During Fiscal Year		0
Outstanding End of Year		1,344,190

0

TOWN OF Westmoreland
Statement of Indebtedness
For the Fiscal Year Ending 2010

Indebtedness Not Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2010000003	EDPCODE	Amount
Month and Year of Issue		
Purpose of Issue		
Current Interest Rate		
Outstanding Beginning of Year	2P18761	
Prior Year Adjustment		
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	
Outstanding End of the Fiscal Year	2P18767	
Final Maturity Date		

Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		0
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		0
Outstanding End of Year		0
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	0

TOWN OF Westmoreland
Statement of Indebtedness
For the Fiscal Year Ending 2010

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2009000004	EDPCODE	Amount
Month and Year of Issue		9/15/2009
Purpose of Issue		Hiway Equipment
Current Interest Rate		3.0000
Outstanding Beginning of Year	2P18771	165,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	55,000
Outstanding End of the Fiscal Year	2P18777	110,000
Final Maturity Date		9/15/2012

Total Bond		Amount
Outstanding Beginning of Year		165,000
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		55,000
Outstanding End of Year		110,000

0

Total of All Indebtedness

Includes Total of Bonds and Notes - Exempt and Not Exempt

Total Bond		Amount
Outstanding Beginning of Year		1,752,205
Prior Year Adjustment		0
Issued During Fiscal Year		1,344,190
Paid During Fiscal Year		1,442,205
Outstanding End of Year		1,654,190

TOWN OF Westmoreland
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2010

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	<u>\$1,039,935.00</u>
Demand Deposits	9Z2011	
Time Deposits	9Z2021	<u>\$100,000.00</u>
Total		<u>\$1,139,935.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	<u>\$500,000.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z2014A	<u>\$639,935.00</u>
Total		<u>\$1,139,935.00</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u>\$0.00</u>
Market Value at Balance Sheet Date	9Z4502	<u>\$0.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u>\$0.00</u>
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u>\$0.00</u>
Market Value at Balance Sheet Date	9Z4512	<u>\$0.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	<u>\$0.00</u>

TOWN OF Westmoreland
Bank Reconciliation
For the Fiscal Year Ending 2010

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0058	\$9,278	\$0	\$2,804	\$6,474
*****-5673	\$665,582	\$0	\$0	\$665,582
*****-0066	\$24,971	\$0	\$4,387	\$20,584
*****-2154	\$142,096	\$0	\$0	\$142,096
*****-0074	\$5,503	\$0	\$0	\$5,503
*****-0104	\$55,018	\$5,000	\$981	\$59,037
*****-8050	\$140,490	\$0	\$5,000	\$135,490
*****-0147	\$6,506	\$0	\$2,452	\$4,054
*****-1958	\$114	\$0	\$0	\$114
*****-8058	\$1,000	\$0	\$0	\$1,000
*****-3351	\$100,000	\$0	\$0	\$100,000
Total Adjusted Bank Balance				\$1,139,935
Petty Cash				\$0.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$1,139,935
Total Cash Balance All Funds			9ZCASHB *	\$1,139,935

* Must be equal

TOWN OF Westmoreland
Local Government Questionnaire
For the Fiscal Year Ending 2010

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	No
If not, are you planning on having an audit conducted?	No
3) Does your local government participate in an insurance pool with other local governments?	Yes
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	Yes
7) Has your municipality prepared and documented a risk assessment plan?	Yes
If yes, has your municipality used the results to design the system of internal controls?	Yes
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

TOWN OF Westmoreland
Employee and Retiree Benefits
For the Fiscal Year Ending 2010

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$62,256.00	11	10	
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$48,907.52	11	30	
90408	Worker's Compensation Insurance	\$44,179.67	11	30	
90458	Life Insurance	\$9,039.20	11	19	21
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$107,143.94	11		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$271,526.33			
Computed Total From Financial Section (comparative purposes only)		\$272,408.00			

TOWN OF Westmoreland
Energy Costs and Consumption
For the Fiscal Year Ending 2010

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$33,212	13,801	gallons	
Diesel Fuel	\$132,846	52,107	gallons	
Fuel Oil	\$		gallons	
Natural Gas	\$13,576	11,440	cubic feet	therms
Electricity	\$58,006		kilowatts	
Coal			tons	

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(A) GENERAL

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	25,496	A200	6,474
Cash In Time Deposits	706,988	A201	765,582
TOTAL Cash	732,484		772,056
TOTAL Assets	732,484		772,056

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(A) GENERAL

Balance Sheet

Code Description	2009	EdpCode	2010
Fund Equity			
Unreserved Fund Balance Unappropriated	732,484	A911	772,056
TOTAL Unreserved Fund Balance - Unappropriated	732,484		772,056
TOTAL Fund Equity	732,484		772,056
TOTAL Liabilities And Fund Equity	732,484		772,056

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Interest & Penalties On Real Prop Taxes	3,686	A1090	3,954
TOTAL Real Property Tax Items	3,686		3,954
Non Prop Tax Dist By County	255,491	A1120	302,504
Franchises	63,017	A1170	68,874
TOTAL Non Property Tax Items	318,508		371,378
Clerk Fees	2,106	A1255	2,460
Public Pound Charges, Dog Control Fees	245	A1550	212
Safety Inspection Fees	420	A1560	
Zoning Fees	680	A2110	191
Planning Board Fees	1,350	A2115	750
TOTAL Departmental Income	4,801		3,613
Interest And Earnings	12,931	A2401	6,569
TOTAL Use of Money And Property	12,931		6,569
Dog Licenses	2,958	A2544	2,804
Licenses, Other	25	A2545	25
Building And Alteration Permits	9,976	A2555	7,823
Plumbing Permits	720	A2565	585
Permits, Other		A2590	50
TOTAL Licenses And Permits	13,679		11,287
Fines And Forfeited Bail	104,672	A2610	90,858
TOTAL Fines And Forfeitures	104,672		90,858
Sales, Other	4	A2655	1
Sales of Equipment		A2665	
Insurance Recoveries		A2680	
TOTAL Sale of Property And Compensation For Loss	4		1
Refunds of Prior Year's Expenditures	755	A2701	522
Gifts And Donations	20	A2705	
Otb-Distributed Earnings	3,881	A2720	
Unclassified (specify)	32	A2770	515
TOTAL Miscellaneous Local Sources	4,688		1,037
St Aid, Revenue Sharing	57,236	A3001	53,776
St Aid, Mortgage Tax	92,986	A3005	96,366
St Aid, Youth Programs	3,576	A3820	
St Aid, Other Home And Comm Serv	34,000	A3989	3,031
TOTAL State Aid	187,798		153,173
Fed Aid, Emergency Disaster Assistance	36,949	A4960	
TOTAL Federal Aid	36,949		0
TOTAL Revenues	687,716		641,870
TOTAL Detail Revenues And Other Sources	687,716		641,870

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(A) GENERAL

Results of Operation

Code Description	2009	ExpCode	2010
Expenditures			
Legislative Board, Pers Serv	15,948	A10101	15,948
Legislative Board, Contr Expend	574	A10104	434
TOTAL Legislative Board	16,522		16,382
Municipal Court, Pers Serv	48,708	A11101	48,708
Municipal Court, Equip & Cap Outlay		A11102	600
Municipal Court, Contr Expend	7,002	A11104	10,580
TOTAL Municipal Court	55,710		59,888
Traffic Viol Bureau, Contr Expend		A11304	
TOTAL Traffic Viol Bureau	0		0
Supervisor, pers Serv	38,385	A12201	38,724
Supervisor, contr Expend	3,483	A12204	3,440
TOTAL Supervisor	41,868		42,164
Tax Collection, pers Serv	6,198	A13301	6,198
Tax Collection, contr Expend	3,576	A13304	3,286
TOTAL Tax Collection	9,774		9,484
Budget, Pers Serv	1,185	A13401	1,185
TOTAL Budget	1,185		1,185
Assessment, Pers Serv	26,855	A13551	25,997
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	2,697	A13554	1,486
TOTAL Assessment	29,552		27,483
Clerk, pers Serv	37,713	A14101	37,742
Clerk, equip & Cap Outlay	600	A14102	
Clerk, contr Expend	4,361	A14104	5,881
TOTAL Clerk	42,674		43,623
Law, Contr Expend	24,863	A14204	23,164
TOTAL Law	24,863		23,164
Elections, Pers Serv		A14501	
Elections, Contr Expend	20	A14504	200
TOTAL Elections	20		200
Records Mgmt, PerS. SerV.	797	A14601	797
Records Mgmt, Contr Expend	1,265	A14604	91
TOTAL Records Mgmt	2,062		888
Buildings, Equip & Cap Outlay		A16202	1,966
Buildings, Contr Expend	45,751	A16204	35,977
TOTAL Buildings	45,751		37,943
Central Print & Mail, contr Expend	2,710	A16704	4,132
TOTAL Central Print & Mail	2,710		4,132
Unallocated Insurance, Contr Expend	10,457	A19104	11,430
TOTAL Unallocated Insurance	10,457		11,430
Municipal Assn Dues, Contr Expend	900	A19204	999
TOTAL Municipal Assn Dues	900		999
TOTAL General Government Support	284,048		278,965
Traffic Control, Contr Expen	960	A33104	982
TOTAL Traffic Control	960		982

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Control of Animals, Pers Serv		A35101	
Control of Animals, Contr Expend	5,008	A35104	6,371
TOTAL Control of Animals	5,008		6,371
Safety Inspection, Pers Serv	16,100	A36201	16,600
Safety Inspection, Contr Expend	4,992	A36204	3,866
TOTAL Safety Inspection	21,092		20,466
TOTAL Public Safety	27,060		27,819
Registrar of Vital Statistics, Pers Serv	578	A40201	578
Registrar of Vital Stat,equip&cap Outlay	397	A40202	
TOTAL Registrar of Vital Stat	975		578
TOTAL Health	975		578
Street Admin, Pers Serv	91,764	A50101	91,580
Street Admin, Contr Expend	2,036	A50104	1,243
TOTAL Street Admin	93,800		92,823
Garage, Contr Expend	29,660	A51324	17,275
TOTAL Garage	29,660		17,275
Street Lighting, Contr Expend	14,082	A51824	14,961
TOTAL Street Lighting	14,082		14,961
TOTAL Transportation	137,542		125,059
Programs For Aging, Contr Expend	2,860	A67724	2,860
TOTAL Programs For Aging	2,860		2,860
TOTAL Economic Assistance And Opportunity	2,860		2,860
Recreation Admini, Pers Serv	590	A70201	590
TOTAL Recreation Admini	590		590
Parks, Pers Serv	6,497	A71101	5,474
Parks, Equip & Cap Outlay	1,450	A71102	382
Parks, Contr Expend	5,817	A71104	6,304
TOTAL Parks	13,764		12,160
Playgr & Rec Centers, Contr Expend	17,222	A71404	14,709
TOTAL Playgr & Rec Centers	17,222		14,709
Youth Prog, Contr Expend	6,459	A73104	6,908
TOTAL Youth Prog	6,459		6,908
Library, Pers Serv	13,628	A74101	13,628
Library, Equip & Cap Outlay	822	A74102	
Library, Contr Expend	7,738	A74104	9,155
TOTAL Library	22,188		22,783
Historian, Pers Serv	702	A75101	702
Historian, Contr Expend	103	A75104	85
TOTAL Historian	805		787
Celebrations, Contr Expend	2,505	A75504	2,184
TOTAL Celebrations	2,505		2,184
TOTAL Culture And Recreation	63,533		60,121
Zoning, Pers Serv	465	A80101	278

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Zoning, Contr Expend	3,573	A80104	3,285
TOTAL Zoning	4,038		3,563
Planning, Pers Serv	755	A80201	722
Planning, Contr Expend	5,424	A80204	4,952
TOTAL Planning	6,179		5,674
Human Rights, Contr Expend	550	A80404	550
TOTAL Human Rights	550		550
Comm Beautification, Contr Expend	939	A85104	1,768
TOTAL Comm Beautification	939		1,768
Emergency Disaster Work, Contr Expend	36,949	A87604	
TOTAL Emergency Disaster Work	36,949		0
Cemetery, Contr Expend		A88104	903
TOTAL Cemetery	0		903
TOTAL Home And Community Services	48,655		12,458
State Retirement System	13,927	A90108	25,836
Social Security, Employer Cont	23,320	A90308	23,181
Life Insurance, Empl Bnfts	5,201	A90458	5,475
Disability Insurance, Empl Bnfts		A90558	
Hospital & Medical (dental) Ins, Empl Bnft	34,942	A90608	39,946
TOTAL Employee Benefits	77,390		94,438
TOTAL Expenditures	642,063		602,298
TOTAL Detail Expenditures And Other Uses	642,063		602,298

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(A) GENERAL

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	686,831	A8021	732,484
Restated Fund Equity - Beg of Year	686,831	A8022	732,484
ADD - REVENUES AND OTHER SOURCES	687,716		641,870
DEDUCT - EXPENDITURES AND OTHER USES	642,063		602,298
Fund Equity-End of Year	732,484	A8029	772,056

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(A) GENERAL

Budget Summary

Code Description	2010	EdpCode	2011
Estimated Revenues			
Est Rev - Real Property Tax Items	3,500	A1099N	3,500
Est Rev - Non Property Tax Items	237,500	A1199N	263,000
Est Rev - Departmental Income	3,550	A1299N	3,300
Est Rev - Use of Money And Property	10,000	A2499N	7,500
Est Rev - Licenses And Permits	10,370	A2599N	11,570
Est Rev - Fines And Forfeitures	80,000	A2649N	92,025
Est Rev - Miscellaneous Local Sources	5,125	A2799N	100
Est Rev - State Aid	145,200	A3099N	143,000
TOTAL Estimated Revenues	495,245		523,995
Appropriated Fund Balance	203,105	A599N	195,694
TOTAL Estimated Other Sources	203,105		195,694
TOTAL Estimated Revenues And Other Sources	698,350		719,689

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(A) GENERAL

Budget Summary

Code Description	2010	EdpCode	2011
Appropriations			
App - General Government Support	328,161	A1999N	326,696
App - Public Safety	29,350	A3999N	30,340
App - Health	828	A4999N	828
App - Transportation	146,281	A5999N	163,386
App - Economic Assistance And Opportunity	2,860	A6999N	2,974
App - Culture And Recreation	77,620	A7999N	70,855
App - Home And Community Services	16,050	A8999N	14,800
App - Employee Benefits	97,200	A9199N	109,810
TOTAL Appropriations	698,350		719,689
TOTAL Appropriations And Other Uses	698,350		719,689

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	226,893	DA200	162,680
TOTAL Cash	226,893		162,680
TOTAL Assets	226,893		162,680

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2009	EdpCode	2010
Fund Equity			
Unreserved Fund Balance Unappropriated	226,893	DA911	162,680
TOTAL Unreserved Fund Balance - Unappropriated	226,893		162,680
TOTAL Fund Equity	226,893		162,680
TOTAL Liabilities And Fund Equity	226,893		162,680

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Sales Tax (from County)	850,000	DA1120	850,000
TOTAL Non Property Tax Items	850,000		850,000
Snow Removal Services-Other Govts	157,168	DA2302	179,650
TOTAL Intergovernmental Charges	157,168		179,650
Interest And Earnings	3,738	DA2401	2,644
TOTAL Use of Money And Property	3,738		2,644
Sales of Equipment	13,423	DA2665	
Insurance Recoveries	1,108	DA2680	
TOTAL Sale of Property And Compensation For Loss	14,531		0
Refunds of Prior Year's Expenditures	147	DA2701	1,398
Unclassified (specify)	99,144	DA2770	104,216
TOTAL Miscellaneous Local Sources	99,291		105,614
St Aid, Consolidated Highway Aid	87,598	DA3501	87,767
TOTAL State Aid	87,598		87,767
Fed Aid Emer Disaster Assist		DA4960	
TOTAL Federal Aid	0		0
TOTAL Revenues	1,212,326		1,225,675
Statutory Installment Bonds		DA5720	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,212,326		1,225,675

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Maint of Streets, Pers Serv	171,600	DA51101	171,600
Maint of Streets, Contr Expend	232,133	DA51104	233,481
TOTAL Maint of Streets	403,733		405,081
Perm Improve Highway, Equip & Cap Outlay	87,598	DA51122	87,767
TOTAL Perm Improve Highway	87,598		87,767
Machinery, Equip & Cap Outlay	58,990	DA51302	22,442
Machinery, Contr Expend	239,275	DA51304	263,247
TOTAL Machinery	298,265		285,689
Brush And Weeds, Contr Expend	6,360	DA51404	7,040
Brush & Weeds, Empl Bnfts	712	DA51408	883
TOTAL Brush & Weeds	7,072		7,923
Snow Removal, Pers Serv	141,640	DA51421	147,160
Snow Removal, Contr Expend	136,199	DA51424	122,573
TOTAL Snow Removal	277,839		269,733
TOTAL Transportation	1,074,507		1,056,193
State Retirement, Empl Bnfts	15,743	DA90108	35,486
Social Security , Empl Bnfts	23,737	DA90308	23,850
Worker's Compensation, Empl Bnfts	37,342	DA90408	44,180
Life Insurance, Empl Bnfts	3,154	DA90458	3,031
Disability Insurance, Empl Bnfts		DA90558	
Hospital & Medical (dental) Ins, Empl Bnft	58,074	DA90608	67,198
TOTAL Employee Benefits	138,050		173,745
Debt Principal, Installment Bonds		DA97206	55,000
TOTAL Debt Principal	0		55,000
Debt Interest, Installment Bonds		DA97207	4,950
TOTAL Debt Interest	0		4,950
TOTAL Expenditures	1,212,557		1,289,888
TOTAL Detail Expenditures And Other Uses	1,212,557		1,289,888

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	227,124	DA8021	226,893
Restated Fund Equity - Beg of Year	227,124	DA8022	226,893
ADD - REVENUES AND OTHER SOURCES	1,212,326		1,225,675
DEDUCT - EXPENDITURES AND OTHER USES	1,212,557		1,289,888
Fund Equity - End of Year	226,893	DA8029	162,680

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2010	EdpCode	2011
Estimated Revenues			
Est Rev - Non Property Tax Items	850,000	DA1199N	850,000
Est. ReV. - Intergovernmental Charges	168,000	DA2399N	168,000
Est Rev - Use of Money And Property	4,000	DA2499N	4,000
Est Rev - Sale of Prop And Comp For Loss	3,000	DA2699N	3,000
Est Rev - Miscellaneous Local Sources	110,000	DA2799N	130,000
Est Rev - State Aid	80,000	DA3099N	80,000
TOTAL Estimated Revenues	1,215,000		1,235,000
Estimated - Proceeds of Obligations	0	DA5799N	0
Appropriated Fund Balance	203,636	DA599N	198,804
TOTAL Estimated Other Sources	203,636		198,804
TOTAL Estimated Revenues And Other Sources	1,418,636		1,433,804

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2010	EdpCode	2011
Appropriations			
App - Transportation	1,173,368	DA5999N	1,176,287
App - Employee Benefits	185,318	DA9199N	197,567
App - Debt Service	59,950	DA9899N	59,950
TOTAL Appropriations	1,418,636		1,433,804
TOTAL Appropriations And Other Uses	1,418,636		1,433,804

Code Description	2009	EdpCode	2010
Assets			
Cash	8,641	H200	
Cash Fiscal Agent		H223	2,235
TOTAL Cash	8,641		2,235
TOTAL Assets	8,641		2,235

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable		H600	
TOTAL Accounts Payable	0		0
Bond Anticipation Notes Payable	1,587,205	H626	200,000
TOTAL Notes Payable	1,587,205		200,000
Other Long-Term Debt		H689	
TOTAL Other Liabilities	0		0
TOTAL Liabilities	1,587,205		200,000
Unreserved Fund Balance Unappropriated	-1,578,564	H911	-197,765
TOTAL Unreserved Fund Balance - Unappropriated	-1,578,564		-197,765
TOTAL Fund Equity	-1,578,564		-197,765
TOTAL Liabilities And Fund Equity	8,641		2,235

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Interest And Earnings	196	H2401	
TOTAL Use of Money And Property	196		0
Unclassified (specify)		H2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	196		0
Serial Bonds	165,000	H5710	1,344,190
Bans Redeemed From Appropriations	92,180	H5731	50,000
TOTAL Proceeds of Obligations	257,180		1,394,190
TOTAL Other Sources	257,180		1,394,190
TOTAL Detail Revenues And Other Sources	257,376		1,394,190

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Machinery, Equip & Cap Outlay	165,000	H51302	
TOTAL Machinery	165,000		0
TOTAL Transportation	165,000		0
Source Supply Pwr & Pump, Equip & Cap Outla	70,272	H83202	13,394
TOTAL Source Supply Pwr & Pump	70,272		13,394
Water Trans & Distrib, Equip & Cap Outlay	200,063	H83402	
TOTAL Water Trans & Distrib	200,063		0
TOTAL Home And Community Services	270,335		13,394
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		0
TOTAL Expenditures	435,335		13,394
TOTAL Detail Expenditures And Other Uses	435,335		13,394

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-1,400,605	H8021	-1,578,564
Restated Fund Equity - Beg of Year	-1,400,605	H8022	-1,578,564
ADD - REVENUES AND OTHER SOURCES	257,376		1,394,190
DEDUCT - EXPENDITURES AND OTHER USES	435,335		13,394
Fund Equity - End of Year	-1,578,564	H8029	-197,768

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Land	78,750	K101	78,750
Buildings	1,534,000	K102	1,534,000
Machinery & Equipment	2,171,800	K104	2,171,800
TOTAL Fixed Assets (net)	3,784,550		3,784,550
TOTAL Assets	3,784,550		3,784,550

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2009	EdpCode	2010
Fund Equity			
Total Non-Current Govt Assets	3,784,550	K159	3,784,550
TOTAL Investments in Non-Current Government Assets	3,784,550		3,784,550
TOTAL Fund Equity	3,784,550		3,784,550
TOTAL Liabilities And Fund Equity	3,784,550		3,784,550

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(PN) PERMANENT

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	1,000	PN200	1,000
TOTAL Cash	1,000		1,000
TOTAL Assets	1,000		1,000

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(PN) PERMANENT

Balance Sheet

Code Description	2009	EdpCode	2010
Fund Equity			
Unreserved Fund Balance Unappropriated	1,000	PN911	1,000
TOTAL Unreserved Fund Balance - Unappropriated	1,000		1,000
TOTAL Fund Equity	1,000		1,000
TOTAL Liabilities And Fund Equity	1,000		1,000

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(PN) PERMANENT

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	1,000	PN8021	1,000
Restated Fund Equity - Beg of Year	1,000	PN8022	1,000
Fund Equity-End of Year	1,000	PN8029	1,000

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SL) LIGHTING

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	4,203	SL200	5,503
TOTAL Cash	4,203		5,503
TOTAL Assets	4,203		5,503

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SL) LIGHTING

Balance Sheet

Code Description	2009	EdpCode	2010
Fund Equity			
Unreserved Fund Balance Unappropriated	4,203	SL911	5,503
TOTAL Unreserved Fund Balance - Unappropriated	4,203		5,503
TOTAL Fund Equity	4,203		5,503
TOTAL Liabilities And Fund Equity	4,203		5,503

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SL) LIGHTING

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Real Property Taxes	10,875	SL1001	10,875
TOTAL Real Property Taxes	10,875		10,875
Interest And Earnings	19	SL2401	14
TOTAL Use of Money And Property	19		14
TOTAL Revenues	10,894		10,889
TOTAL Detail Revenues And Other Sources	10,894		10,889

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SL) LIGHTING

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Street Lighting, Contr Expend	9,016	SL51824	9,589
TOTAL Street Lighting	9,016		9,589
TOTAL Transportation	9,016		9,589
TOTAL Expenditures	9,016		9,589
TOTAL Detail Expenditures And Other Uses	9,016		9,589

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SL) LIGHTING

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	2,325	SL8021	4,203
Restated Fund Equity - Beg of Year	2,325	SL8022	4,203
ADD - REVENUES AND OTHER SOURCES	10,894		10,889
DEDUCT - EXPENDITURES AND OTHER USES	9,016		9,589
Fund Equity - End of Year	4,203	SL8029	5,503

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SS) SEWER

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	2,783	SS200	1,547
TOTAL Cash	2,783		1,547
TOTAL Assets	2,783		1,547

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SS) SEWER

Balance Sheet

Code Description	2009	EdpCode	2010
Fund Equity			
Unreserved Fund Balance Unappropriated	2,783	SS911	1,547
TOTAL Unreserved Fund Balance - Unappropriated	2,783		1,547
TOTAL Fund Equity	2,783		1,547
TOTAL Liabilities And Fund Equity	2,783		1,547

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SS) SEWER

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Special Assessments	12,000	SS1030	14,000
TOTAL Real Property Taxes	12,000		14,000
Interest And Earnings	35	SS2401	69
TOTAL Use of Money And Property	35		69
TOTAL Revenues	12,035		14,069
TOTAL Detail Revenues And Other Sources	12,035		14,069

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SS) SEWER

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Sewage Treat Disp, Contr Expend	12,587	SS81304	15,305
TOTAL Sewage Treat Disp	12,587		15,305
TOTAL Home And Community Services	12,587		15,305
TOTAL Expenditures	12,587		15,305
TOTAL Detail Expenditures And Other Uses	12,587		15,305

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SS) SEWER

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	3,335	SS8021	2,783
Prior Period Adj-Increase To Fund Equity		SS8012	
Restated Fund Equity - Beg of Year	3,335	SS8022	2,783
ADD - REVENUES AND OTHER SOURCES	12,035		14,069
DEDUCT - EXPENDITURES AND OTHER USES	12,587		15,305
Fund Equity-End of Year	2,783	SS8029	1,547

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SS) SEWER

Budget Summary

Code Description	2010	EdpCode	2011
Estimated Revenues			
Est Rev - Real Property Taxes	14,000	SS1049N	14,500
Est Rev - Use of Money And Property	40	SS2499N	0
TOTAL Estimated Revenues	14,040		14,500
Appropriated Fund Balance	1,465	SS599N	564
TOTAL Estimated Other Sources	1,465		564
TOTAL Estimated Revenues And Other Sources	15,505		15,064

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SS) SEWER

Budget Summary

Code Description	2010	EdpCode	2011
Appropriations			
App - Home And Community Services	15,505	SS8999N	15,064
TOTAL Appropriations	15,505		15,064
TOTAL Appropriations And Other Uses	15,505		15,064

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SW) WATER

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	269,518	SW200	194,528
TOTAL Cash	269,518		194,528
Water Rents Receivable	8,293	SW350	7,837
Special Assessment Receivable	-197	SW370	-180
TOTAL Other Receivables (net)	8,096		7,657
Due From Other Governments	44,554	SW440	36,471
TOTAL Due From Other Governments	44,554		36,471
TOTAL Assets	322,168		238,656

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SW) WATER

Balance Sheet

Code Description	2009	EdpCode	2010
Fund Equity			
Unreserved Fund Balance Unappropriated	322,168	SW911	238,656
TOTAL Unreserved Fund Balance - Unappropriated	322,168		238,656
TOTAL Fund Equity	322,168		238,656
TOTAL Liabilities And Fund Equity	322,168		238,656

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SW) WATER

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Real Property Taxes	18,000	SW1001	18,000
TOTAL Real Property Taxes	18,000		18,000
Metered Water Sales	119,058	SW2140	118,741
Unmetered Water Sales	157,276	SW2142	138,809
Water Service Charges	40	SW2144	120
TOTAL Departmental Income	276,374		257,670
Interest And Earnings	1,011	SW2401	1,171
TOTAL Use of Money And Property	1,011		1,171
Insurance Recoveries		SW2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures	57,907	SW2701	69,209
Unclassified (specify)	200	SW2770	600
TOTAL Miscellaneous Local Sources	58,107		69,809
TOTAL Revenues	353,492		346,650
Statutory Installment Bonds		SW5720	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	353,492		346,650

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SW) WATER

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Water Administration, Pers Serv	21,980	SW83101	24,519
Water Administration, Equip & Cap Outlay		SW83102	
Water Administration, Contr Expend	9,659	SW83104	25,273
TOTAL Water Administration	31,639		49,792
Source Supply Pwr & Pump, Contr Expend	63,808	SW83204	64,855
TOTAL Source Supply Pwr & Pump	63,808		64,855
Water Purification, Equip & Cap Outlay	210	SW83302	1,238
Water Purification, Contr Expend	7,301	SW83304	6,355
TOTAL Water Purification	7,511		7,593
Water Trans & Distrib, Equip & Cap Outlay		SW83402	200
Water Trans & Distrib, Contr Expend	14,680	SW83404	231,175
TOTAL Water Trans & Distrib	14,680		231,375
TOTAL Home And Community Services	117,638		353,615
State Retirement, Empl Bnfts	606	SW90108	933
Social Security , Empl Bnfts	1,772	SW90308	1,876
Life Insurance, Empl Bnfts	482	SW90458	533
TOTAL Employee Benefits	2,860		3,342
Debt Principal, Bond Anticipation Notes	92,180	SW97306	50,000
TOTAL Debt Principal	92,180		50,000
Debt Interest, Bond Anticipation Notes	46,830	SW97307	23,205
TOTAL Debt Interest	46,830		23,205
TOTAL Expenditures	259,508		430,162
TOTAL Detail Expenditures And Other Uses	259,508		430,162

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SW) WATER

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	228,184	SW8021	322,168
Restated Fund Equity - Beg of Year	228,184	SW8022	322,168
ADD - REVENUES AND OTHER SOURCES	353,492		346,650
DEDUCT - EXPENDITURES AND OTHER USES	259,508		430,162
Fund Equity-End of Year	322,168	SW8029	238,656

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SW) WATER

Budget Summary

Code Description	2010	EdpCode	2011
Estimated Revenues			
Est Rev - Real Property Taxes	18,000	SW1049N	18,000
Est Rev - Departmental Income	264,375	SW1299N	264,375
Est Rev - Use of Money And Property	830	SW2499N	1,010
TOTAL Estimated Revenues	283,205		283,385
Estimated Proceeds of Obligations	23,000	SW5799N	23,000
Appropriated Fund Balance	-714	SW599N	19,330
TOTAL Estimated Other Sources	22,286		42,330
TOTAL Estimated Revenues And Other Sources	305,491		325,715

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(SW) WATER

Budget Summary

Code Description	2010	EdpCode	2011
Appropriations			
App - Home And Community Services	227,025	SW8999N	229,589
App-Employee Benefits	3,466	SW9199N	4,126
App - Debt Service	75,000	SW9899N	92,000
TOTAL Appropriations	305,491		325,715
TOTAL Appropriations And Other Uses	305,491		325,715

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(TA) AGENCY

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	1,129	TA200	2,507
TOTAL Cash	1,129		2,507
TOTAL Assets	1,129		2,507

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(TA) AGENCY

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Other Funds (specify)	1,129	TA85	2,507
TOTAL Agency Liabilities	1,129		2,507
TOTAL Liabilities	1,129		2,507
TOTAL Liabilities And Fund Equity	1,129		2,507

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	612	TE200	114
TOTAL Cash	612		114
TOTAL Assets	612		114

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2009	EdbCode	2010
Fund Equity			
Net Assets-Restricted For Other Purposes	612	TE923	114
TOTAL Unreserved Fund Balance - Appropriated	612		114
TOTAL Fund Equity	612		114
TOTAL Liabilities And Fund Equity	612		114

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Interest And Earnings	3	TE2401	2
TOTAL Use of Money And Property	3		2
TOTAL Revenues	3		2
TOTAL Detail Revenues And Other Sources	3		2

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Misc Home & Comm Serv, Cont Expend		TE89894	500
TOTAL Misc Home & Comm Serv	0		500
TOTAL Home And Community Services	0		500
TOTAL Expenditures	0		500
TOTAL Detail Expenditures And Other Uses	0		500

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(TE) PRIVATE PURPOSE TRUST

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity Beginning of Year	609	TE8021	612
Restated Fund Equity - Beg of Year	609	TE8022	612
ADD - REVENUES AND OTHER SOURCES	3		2
DEDUCT - EXPENDITURES AND OTHER USES			500
Fund Equity End of Year	612	TE8029	114

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Total Non-Current Govt Liabilities	165,000	W129	1,454,190
TOTAL Provision To Be Made In Future Budgets	165,000		1,454,190
TOTAL Assets	165,000		1,454,190

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2010

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2009	EdpCode	2010
General Long Term Debt			
Bonds Payable	165,000	W628	1,454,190
TOTAL Bond And Long Term Liabilities	165,000		1,454,190
TOTAL Liabilities	165,000		1,454,190
TOTAL General Long Term Debt	165,000		1,454,190