

75-702

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

The City of: Westfield County Name: PLYMOUTH Date Budget Adopted: 03/16/09
(Date) xxx/xxxx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

712-568-2631
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2008 Property Valuations		Last Official Census		
	Regular	2a	With Gas & Electric 1,722,026	2b	Without Gas & Electric 1,722,026	189
	DEBT SERVICE	3a		3b		
	Ag Land	4a				

Code		Dollar	(A)		(B)	(C)	
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	13,948	13,948	43	8.10000
(384)		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6		0	44	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0.00000
12(15)	Amt Nec	Joint city-county building lease	12		0	50	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14		0	52	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0.00000
(384)		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53	0.00000
12(2)	0.81000	Memorial Building	16		0	54	0.00000
12(3)	0.13500	Symphony Orchestra	17		0	55	0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0.00000
12(5)	As Voted	County Bridge	19		0	57	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0.00000
12(9)	0.03375	Aid to a Transit Company	21		0	59	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0.00000
12(19)	1.00000	City Emergency Medical District	463		0	466	0.00000
12(21)	0.27000	Support Public Library	23		0	61	0.00000
28E.22	1.50000	Unified Law Enforcement	24		0	62	0.00000
Total General Fund Regular Levies (5 thru 24)			25	13,948	13,948		
384.1	3.00375	Ag Land	26		0	63	0.00000
Total General Fund Tax Levies (25 + 26)			27	13,948	13,948		Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28		0	64	0.00000
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		0		0.00000
	Amt Nec	Other Employee Benefits	31		0		0.00000
Total Employee Benefit Levies (29,30,31)			32	0	0	65	0.00000
Sub Total Special Revenue Levies (28+32)			33	0	0		
Valuation							
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)	(B)		34	0	66	0.00000
	SSMID 2 (A)	(B)		35	0	67	0.00000
	SSMID 3 (A)	(B)		36	0	68	0.00000
	SSMID 4 (A)	(B)		35a	0	69	0.00000
	SSMID 5 (A)	(B)		36a	0	565	0.00000
	SSMID 6 (A)	(B)		37	0	566	0.00000
Total SSMID (34 thru 37)			38	0	0		Do Not Add
Total Special Revenue Levies (33+38)			39	0	0		
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	41	0.00000
Total Property Taxes (27+39+40+41)			42	13,948	13,948	72	8.10000

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets submitted that DO NOT meet the following criteria are not legal documents and will be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

Westfield

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
(1)										
* Annual Report FY 2008										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	14,646	58,294					72,940	230,765	303,705
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	37,655	16,192					53,847	126,519	180,366
Actual Expenditures Except End Bal (pg 12, line 259) *	3	31,979	38,906					70,885	101,434	172,319
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	20,322	35,580	0	0	0	0	55,902	255,850	311,752
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2009										
Beginning Fund Balance	5	20,322	35,580	0	0	0	0	55,902	255,850	311,752
Re-Est Revenues	6	34,595	15,000	0	0	0	0	49,595	108,500	158,095
Re-Est Expenditures	7	54,775	30,000	0	0	0	0	84,775	146,500	231,275
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	142	20,580	0	0	0	0	20,722	217,850	238,572
(3)										
** Budget FY 2010										
Beginning Fund Balance	10	142	20,580	0	0	0	0	20,722	217,850	238,572
Revenues	11	35,598	12,000	0	0	0	0	47,598	104,000	151,598
Expenditures	12	42,975	30,000	0	0	0	0	72,975	151,000	223,975
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	-7,235	2,580	0	0	0	0	-4,655	170,850	166,195

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2008

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF _____ Westfield

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2008
OUTSTANDING PRINCIPAL as of June 30th on All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2011	RE-ESTIMATED 2010	ACTUAL 2009
ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2010

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	6,000							6,000	6,000	6,613
Jail	2	650							650	650	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	1,000							1,000	1,000	1,000
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	725							725	725	119
Animal Control	9	100							100	100	44
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	8,475	0	0			0		8,475	8,475	7,776
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		30,000						30,000	30,000	38,586
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	320
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	0	30,000	0			0		30,000	30,000	38,906
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31	1,200							1,200	1,200	1,236
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	5,000	3,062
Recreation	34	450							450	450	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	600							600	600	1,656
TOTAL (lines 31 - 37)	38	7,250	0	0			0		7,250	7,250	5,954

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2010

Fiscal Years

Table with columns: (A) Description, (B) Line Number, (C) GENERAL, (D) SPECIAL REVENUES, (E) TIF SPECIAL REVENUES, (F) DEBT SERVICE, (G) CAPITAL PROJECTS, (H) PERMANENT, (I) PROPRIETARY, (J) BUDGET 2010, (K) RE-ESTIMATED 2009, (L) ACTUAL 2008. Rows include categories like COMMUNITY & ECONOMIC DEVELOPMENT, GENERAL GOVERNMENT, DEBT SERVICE, CAPITAL PROJECTS, BUSINESS TYPE ACTIVITIES, and TOTAL ALL EXPENDITURES.

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

REVENUES DETAIL
Fiscal Year Ending 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	13,948	0		0	0			13,948	10,445	10,634
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	13,948	0		0	0			13,948	10,445	10,634
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	0	0		0	0			0	0	0
Utility franchise tax	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes *	12	12,000							12,000	12,000	15,799
Subtotal - Other City Taxes (lines 6 thru 12)	13	12,000	0		0	0			12,000	12,000	15,799
Licenses & Permits	14	150							150	150	383
Use of Money & Property	15	7,500							7,500	7,000	15,629
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		12,000						12,000	15,000	16,192
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	5,000	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	12,000	0	0	0		0	12,000	20,000	16,192
Charges for Fees & Service:											
Water Utility	21							15,000	15,000	16,000	16,729
Sewer Utility	22							10,000	10,000	11,500	11,630
Electric Utility	23							70,000	70,000	72,500	77,062
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27							9,000	9,000	8,500	10,745
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	104,000	104,000	108,500	116,166
Special Assessments	35								0	0	0
Miscellaneous	36	2,000							2,000	0	5,563
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	35,598	12,000	0	0	0	0	104,000	151,598	158,095	180,366
Beginning Fund Balance July 1	44	142	20,580	0	0	0	0	217,850	238,572	311,752	303,705
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	35,740	32,580	0	0	0	0	321,850	390,170	469,847	484,071

CITY OF
Westfield
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	13,948	0		0	0			13,948	10,445	10,634
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	13,948	0		0	0			13,948	10,445	10,634
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	12,000	0		0	0			12,000	12,000	15,799
Licenses & Permits	7	150	0					0	150	150	383
Use of Money and Property	8	7,500	0	0	0	0	0	0	7,500	7,000	15,629
Intergovernmental	9	0	12,000	0	0	0		0	12,000	20,000	16,192
Charges for Fees & Service	10	0	0		0	0	0	104,000	104,000	108,500	116,166
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,000	0		0	0	0	0	2,000	0	5,563
Sub-Total Revenues	13	35,598	12,000	0	0	0	0	104,000	151,598	158,095	180,366
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	35,598	12,000	0	0	0	0	104,000	151,598	158,095	180,366
Expenditures & Other Financing Uses											
Public Safety	18	8,475	0	0			0		8,475	8,475	7,776
Public Works	19	0	30,000	0			0		30,000	30,000	38,906
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	7,250	0	0			0		7,250	7,250	5,954
Community and Economic Development	22	500	0	0			0		500	500	0
General Government	23	26,750	0	0			0		26,750	38,550	18,249
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	42,975	30,000	0	0	0	0		72,975	84,775	70,885
Business Type Proprietary: Enterprise & ISF	27							151,000	151,000	146,500	101,434
Total Gov & Bus Type Expenditures	28	42,975	30,000	0	0	0	0	151,000	223,975	231,275	172,319
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	42,975	30,000	0	0	0	0	151,000	223,975	231,275	172,319
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-7,377	-18,000	0	0	0	0	-47,000	-72,377	-73,180	8,047
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	142	20,580	0	0	0	0	217,850	238,572	311,752	303,705
Ending Fund Balance June 30	35	-7,235	2,580	0	0	0	0	170,850	166,195	238,572	311,752

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year

2010

City Name: Westfield

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2010 (D)	Interest Due FY 2010 + (E)	Bond Reg/Other Fees Due FY 2010 + (F)	Total Obligation Due FY 2010 = (G)	Paid from Funds OTHER THAN Current Year Property Taxes - (H)	Amount Paid by Current Year Debt Service Levy #NAME?
(31)							0	0	
(32)							0	0	
(33)							0	0	
(34)							0	0	
(35)							0	0	
(36)							0	0	
(37)							0	0	
(38)							0	0	
(39)							0	0	
(40)							0	0	
(41)							0	0	
(42)							0	0	
(43)							0	0	
(44)							0	0	
(45)							0	0	
(46)							0	0	
(47)							0	0	
(48)							0	0	
(49)							0	0	
(50)							0	0	
(51)							0	0	
(52)							0	0	
(53)							0	0	
(54)							0	0	
(55)							0	0	
(56)							0	0	
(57)							0	0	
(58)							0	0	
(59)							0	0	
(60)							0	0	
				0	0	0	0	0	

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

DATE POSTED

03/05/09

City of **Westfield** , Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall

on 03/16/09 at 6:00pm
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 8.10000

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 0.00000

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part
of the proposed budget.

712-568-2631
phone number

Barbette Grimm
City Clerk/Finance Officer's NAME

		Budget FY 2010	Re-estimated FY 2009	Actual FY 2008
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	13,948	10,445	10,634
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	13,948	10,445	10,634
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	12,000	12,000	15,799
Licenses & Permits	7	150	150	383
Use of Money and Property	8	7,500	7,000	15,629
Intergovernmental	9	12,000	20,000	16,192
Charges for Fees & Service	10	104,000	108,500	116,166
Special Assessments	11	0	0	0
Miscellaneous	12	2,000	0	5,563
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	151,598	158,095	180,366
Expenditures & Other Financing Uses				
Public Safety	15	8,475	8,475	7,776
Public Works	16	30,000	30,000	38,906
Health and Social Services	17	0	0	0
Culture and Recreation	18	7,250	7,250	5,954
Community and Economic Development	19	500	500	0
General Government	20	26,750	38,550	18,249
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	72,975	84,775	70,885
Business Type / Enterprises	24	151,000	146,500	101,434
Total ALL Expenditures	25	223,975	231,275	172,319
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	223,975	231,275	172,319
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-72,377	-73,180	8,047
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	238,572	311,752	303,705
Ending Fund Balance June 30	31	166,195	238,572	311,752