

75-702

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

The City of: Westfield County Name: PLYMOUTH Date Budget Adopted: 03/04/10
(Date) xxx/xxx/xx

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, 2009 Property Valuations		Last Official Census	
		With Gas & Electric		189	
		Regular	2a <u>1,731,264</u>		2b <u>1,731,264</u>
		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	14,023	14,023	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	14,023	14,023		
384.1	3.00375	Ag Land	26		0	63	0.00000
Total General Fund Tax Levies (25 + 26)			27	14,023	14,023		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	14,023	14,023	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 2009										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	20,322	35,580					55,902	255,850	311,752
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	40,983	15,681					56,664	123,494	180,158
Actual Expenditures Except End Bal (pg 12, line 259) *	3	54,156	5,055					59,211	111,253	170,464
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	7,149	46,206	0	0	0	0	53,355	268,091	321,446
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2010										
Beginning Fund Balance	5	7,149	46,206	0	0	0	0	53,355	268,091	321,446
Re-Est Revenues	6	35,598	12,000	0	0	0	0	47,598	104,000	151,598
Re-Est Expenditures	7	42,975	30,000	0	0	0	0	72,975	151,000	223,975
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	-228	28,206	0	0	0	0	27,978	221,091	249,069
(3)		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2011										
Beginning Fund Balance	10	-228	28,206	0	0	0	0	27,978	221,091	249,069
Revenues	11	35,673	12,000	0	0	0	0	47,673	104,000	151,673
Expenditures	12	42,975	30,000	0	0	0	0	72,975	141,000	213,975
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	-7,530	10,206	0	0	0	0	2,676	184,091	186,767

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2009

** 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 2009
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 2011

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 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	6,000							6,000	6,000	6,000
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	637
Animal Control	9	100							100	100	614
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	8,475	0	0			0		8,475	8,475	8,251
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		30,000						30,000	30,000	5,055
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	0
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	5,055
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	1,213
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	5,000	5,109
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	887
TOTAL (lines 31 - 37)	38	7,250	0	0			0		7,250	7,250	7,209

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	500							500	500	500
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	500	0	0				0	500	500	500
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,500							1,500	1,500	1,536
Clerk, Treasurer, & Finance Adm.	47	50							50	50	0
Elections	48	200							200	200	0
Legal Services & City Attorney	49	1,000							1,000	1,000	376
City Hall & General Buildings	50	4,000							4,000	4,000	2,912
Tort Liability	51								0	0	0
Other General Government	52	20,000							20,000	20,000	33,372
TOTAL (lines 46 - 52)	53	26,750	0	0				0	26,750	26,750	38,196
DEBT SERVICE											
Gov Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	42,975	30,000	0	0	0	0		72,975	72,975	59,211
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							25,000	25,000	25,000	24,828
Sewer Utility	60							15,000	15,000	25,000	11,091
Electric Utility	61							84,500	84,500	84,500	65,353
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							12,000	12,000	12,000	9,981
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							4,500	4,500	4,500	0
Enterprise DEBT SERVICE	70								0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							141,000	141,000	151,000	111,253
TOTAL ALL EXPENDITURES (lines 58+74)	74	42,975	30,000	0	0	0	0	141,000	213,975	223,975	170,464
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	42,975	30,000	0	0	0	0	141,000	213,975	223,975	170,464
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	-7,530	10,206	0	0	0	0	184,091	186,767	249,069	321,446

* 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 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	14,023	0		0	0			14,023	13,948	10,867
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	14,023	0		0	0			14,023	13,948	10,867
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	15,796
Subtotal - Other City Taxes (lines 6 thru 12)	13	12,000	0		0	0			12,000	12,000	15,796
Licenses & Permits	14	150							150	150	273
Use of Money & Property	15	7,500							7,500	7,500	12,002
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		12,000						12,000	12,000	15,681
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	12,000	0	0	0		0	12,000	12,000	15,681
Charges for Fees & Service:											
Water Utility	21							15,000	15,000	15,000	15,188
Sewer Utility	22							10,000	10,000	10,000	12,603
Electric Utility	23							70,000	70,000	70,000	76,266
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							9,000	9,000	9,000	11,118
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	1,389
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	104,000	104,000	104,000	116,564
Special Assessments	35								0	0	0
Miscellaneous	36	2,000							2,000	2,000	8,975
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	35,673	12,000	0	0	0	0	104,000	151,673	151,598	180,158
Beginning Fund Balance July 1	44	-228	28,206	0	0	0	0	221,091	249,069	321,446	311,752
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45	35,445	40,206	0	0	0	0	325,091	400,742	473,044	491,910

CITY OF
Westfield
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	14,023	0		0	0			14,023	13,948	10,867
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	14,023	0		0	0			14,023	13,948	10,867
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	15,796
Licenses & Permits	7	150	0					0	150	150	273
Use of Money and Property	8	7,500	0	0	0	0	0	0	7,500	7,500	12,002
Intergovernmental	9	0	12,000	0	0	0		0	12,000	12,000	15,681
Charges for Fees & Service	10	0	0		0	0	0	104,000	104,000	104,000	116,564
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,000	0		0	0		0	2,000	2,000	8,975
Sub-Total Revenues	13	35,673	12,000	0	0	0	0	104,000	151,673	151,598	180,158
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
Total Revenues and Other Sources	17	35,673	12,000	0	0	0	0	104,000	151,673	151,598	180,158
Expenditures & Other Financing Uses											
Public Safety	18	8,475	0	0			0		8,475	8,475	8,251
Public Works	19	0	30,000	0			0		30,000	30,000	5,055
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	7,209
Community and Economic Development	22	500	0	0			0		500	500	500
General Government	23	26,750	0	0			0		26,750	26,750	38,196
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	72,975	59,211
Business Type Proprietary: Enterprise & ISF	27							141,000	141,000	151,000	111,253
Total Gov & Bus Type Expenditures	28	42,975	30,000	0	0	0	0	141,000	213,975	223,975	170,464
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	141,000	213,975	223,975	170,464
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-7,302	-18,000	0	0	0	0	-37,000	-62,302	-72,377	9,694
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	-228	28,206	0	0	0	0	221,091	249,069	321,446	311,752
Ending Fund Balance June 30	35	-7,530	10,206	0	0	0	0	184,091	186,767	249,069	321,446

