

83-797

Adoption of Budget and Certification of City Taxes

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

The City of: Westphalia County Name: SHELBY Date Budget Adopted: 03/03/09
(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.

712-627-4245
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2008 Property Valuations		Last Official Census		
	Regular	2a	With Gas & Electric <u>1,884,561</u>	2b	Without Gas & Electric <u>1,843,388</u>	160
	DEBT SERVICE	3a		3b		
	Ag Land	4a	<u>5,265</u>			

Code		Dollar	(A)		(B)	(C)	
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	15,265	14,931	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	1,860	1,819	52	0.98697
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	17,125	16,750		
384.1	3.00375	Ag Land	26	16	16	63	3.00375
Total General Fund Tax Levies (25 + 26)			27	17,141	16,766		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	395	386		0.20960
	Amt Nec	Other Employee Benefits	31		0		0.00000
Total Employee Benefit Levies (29,30,31)			32	395	386	65	0.20960
Sub Total Special Revenue Levies (28+32)			33	395	386		
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	395	386		
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	17,536	17,152	72	9.29657

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

Westphalia

		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	56,631	10,014					66,645		66,645
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	29,080	11,572					40,652		40,652
Actual Expenditures Except End Bal (pg 12, line 259) *	3	18,367	19,754					38,121		38,121
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	67,344	1,832	0	0	0	0	69,176	0	69,176
(2) ** Re-Estimated FY 2009		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	67,344	1,832	0	0	0	0	69,176	0	69,176
Re-Est Revenues	6	21,917	13,894	0	0	0	0	35,811	0	35,811
Re-Est Expenditures	7	36,575	12,000	0	0	0	0	48,575	0	48,575
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	52,686	3,726	0	0	0	0	56,412	0	56,412
(3) ** Budget FY 2010										
Beginning Fund Balance	10	52,686	3,726	0	0	0	0	56,412	0	56,412
Revenues	11	26,776	11,895	0	0	0	0	38,671	0	38,671
Expenditures	12	30,745	10,395	0	0	0	0	41,140	0	41,140
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	48,717	5,226	0	0	0	0	53,943	0	53,943

* 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.

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	1,600							1,600	1,600	1,600
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	2,500							2,500	2,500	2,500
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	4,100	0	0			0		4,100	4,100	4,100
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	10,000	10,000						20,000	27,000	20,370
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,700							3,700	3,500	2,717
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,200							1,200	2,100	902
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	14,900	10,000	0			0		24,900	32,600	23,989
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	2,000							2,000	2,100	2,000
TOTAL (lines 23 - 29)	30	2,000	0	0			0		2,000	2,100	2,000
CULTURE & RECREATION											
Library Services	31	80							80	80	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,700							1,700	1,500	1,604
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	300							300	0	118
TOTAL (lines 31 - 37)	38	2,080	0	0			0		2,080	1,580	1,722

EXPENDITURES SCHEDULE PAGE 2
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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	300							300	300	0
Economic Development	40	100							100	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	400	0	0			0		400	300	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,800							1,800	1,800	1,724
Clerk, Treasurer, & Finance Adm.	47	700	395						1,095	1,200	649
Elections	48	390							390	500	312
Legal Services & City Attorney	49	200							200	200	446
City Hall & General Buildings	50	600							600	2,000	600
Tort Liability	51	1,825							1,825	2,145	1,825
Other General Government	52	1,750							1,750	50	754
TOTAL (lines 46 - 52)	53	7,265	395	0			0		7,660	7,895	6,310
DEBT SERVICE											
Gov Capital Projects	54	0							0	0	0
TIF 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	30,745	10,395	0	0	0	0		41,140	48,575	38,121
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60								0	0	0
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
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								0	0	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							0	0	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74	30,745	10,395	0	0	0	0	0	41,140	48,575	38,121
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	30,745	10,395	0	0	0	0	0	41,140	48,575	38,121
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	48,717	5,226	0	0	0	0	0	53,943	56,412	69,176

* 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	16,766	386		0	0			17,152	14,079	14,578
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	16,766	386		0	0			17,152	14,079	14,578
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	375	9		0	0			384	386	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	8,200							8,200	7,452	11,301
Subtotal - Other City Taxes (lines 6 thru 12)	13	8,575	9		0	0			8,584	7,838	11,301
Licenses & Permits	14	885							885	0	1,455
Use of Money & Property	15	550							550	0	714
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		11,500						11,500	13,504	11,572
Other State Grants & Reimbursements	18								0	390	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	11,500	0	0	0	0	0	11,500	13,894	11,572
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27								0	0	0
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	0	0	0	0
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	1,032
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	26,776	11,895	0	0	0	0	0	38,671	35,811	40,652
Beginning Fund Balance July 1	44	52,686	3,726	0	0	0	0	0	56,412	69,176	66,645
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45	79,462	15,621	0	0	0	0	0	95,083	104,987	107,297

CITY OF
Westphalia
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	16,766	386		0	0			17,152	14,079	14,578
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	16,766	386		0	0			17,152	14,079	14,578
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	8,575	9		0	0			8,584	7,838	11,301
Licenses & Permits	7	885	0					0	885	0	1,455
Use of Money and Property	8	550	0	0	0	0	0	0	550	0	714
Intergovernmental	9	0	11,500	0	0	0		0	11,500	13,894	11,572
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	0
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	1,032
Sub-Total Revenues	13	26,776	11,895	0	0	0	0	0	38,671	35,811	40,652
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	26,776	11,895	0	0	0	0	0	38,671	35,811	40,652
Expenditures & Other Financing Uses											
Public Safety	18	4,100	0	0			0		4,100	4,100	4,100
Public Works	19	14,900	10,000	0			0		24,900	32,600	23,989
Health and Social Services	20	2,000	0	0			0		2,000	2,100	2,000
Culture and Recreation	21	2,080	0	0			0		2,080	1,580	1,722
Community and Economic Development	22	400	0	0			0		400	300	0
General Government	23	7,265	395	0			0		7,660	7,895	6,310
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	30,745	10,395	0	0	0	0	0	41,140	48,575	38,121
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	30,745	10,395	0	0	0	0	0	41,140	48,575	38,121
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	30,745	10,395	0	0	0	0	0	41,140	48,575	38,121
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -3,969	 1,500	 0	 0	 0	 0	 0	 -2,469	 -12,764	 2,531
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	52,686	3,726	0	0	0	0	0	56,412	69,176	66,645
Ending Fund Balance June 30	35	48,717	5,226	0	0	0	0	0	53,943	56,412	69,176

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

Fiscal Year

2010

City Name: Westphalia

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

02/22/2009

City of Westphalia, Iowa

The City Council will conduct a public hearing on the proposed Budget at Parish Center
on 03/03/2009 at 7:30 PM
(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 \$ 9.29657

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

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

712-627-4245
phone number

Bonnie E Zimmerman
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	17,152	14,079	14,578
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	17,152	14,079	14,578
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	8,584	7,838	11,301
Licenses & Permits	7	885	0	1,455
Use of Money and Property	8	550	0	714
Intergovernmental	9	11,500	13,894	11,572
Charges for Fees & Service	10	0	0	0
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	1,032
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	38,671	35,811	40,652
Expenditures & Other Financing Uses				
Public Safety	15	4,100	4,100	4,100
Public Works	16	24,900	32,600	23,989
Health and Social Services	17	2,000	2,100	2,000
Culture and Recreation	18	2,080	1,580	1,722
Community and Economic Development	19	400	300	0
General Government	20	7,660	7,895	6,310
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	41,140	48,575	38,121
Business Type / Enterprises	24	0	0	0
Total ALL Expenditures	25	41,140	48,575	38,121
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	41,140	48,575	38,121
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-2,469	-12,764	2,531
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	56,412	69,176	66,645
Ending Fund Balance June 30	31	53,943	56,412	69,176